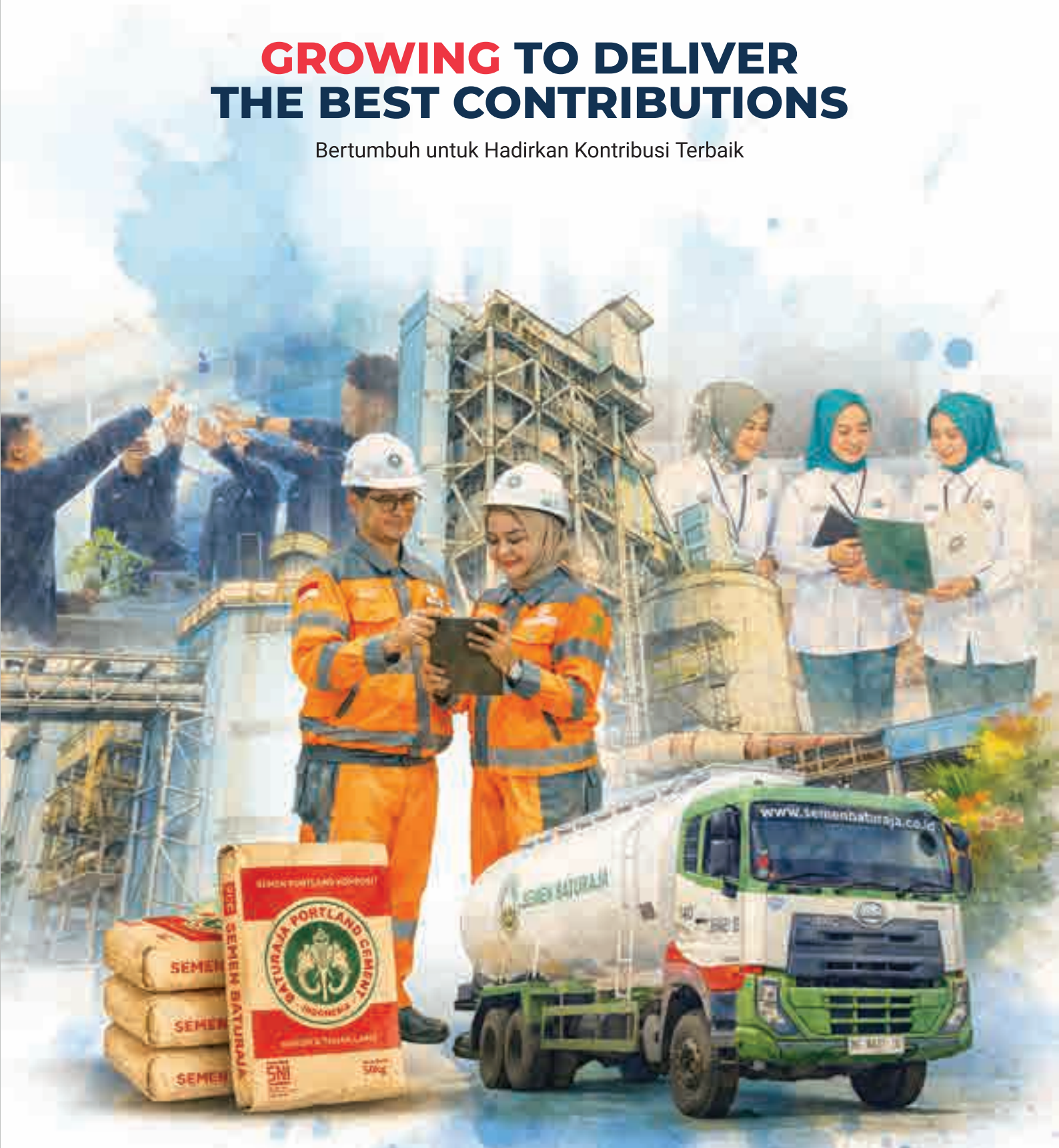
GROWING TO DELIVER THE BEST CONTRIBUTIONS

Bertumbuh untuk Hadirkan Kontribusi Terbaik



Annual Report **2025** Laporan Tahunan

Tentang Laporan Tahunan
About Annual Report

Laporan Tahunan PT Semen Baturaja (Persero) Tbk Tahun Buku 2025, dengan tema "**Bertumbuh untuk Hadirkan Kontribusi Terbaik**", disusun berdasarkan pada Anggaran Dasar Perusahaan; Undang-Undang No. 40 Tahun 2007 tentang Perseroan Terbatas; Surat Edaran Otoritas Jasa Keuangan No. 16/SEOJK.04/2021 tentang Bentuk dan Isi Laporan Tahunan Emiten atau Perusahaan Publik; dan Peraturan Menteri Badan Usaha Milik Negara Nomor PER-2/MBU/03/2023 Tahun 2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan Badan Usaha Milik Negara.

*The 2025 Annual Report of PT Semen Baturaja (Persero) Tbk, themed "**Growing to Deliver the Best Contributions**", was prepared in accordance with the Company's Articles of Association, Law No. 40 of 2007 concerning Limited Liability Companies, Financial Services Authority Circular Letter No. 16/SEOJK.04/2021 concerning the Form and Content of Annual Reports of Issuers or Public Companies, and Regulation of the Minister of State-Owned Enterprises No. PER-2/MBU/03/2023 of 2023 concerning Guidelines on Corporate Governance and Significant Corporate Activities of State-Owned Enterprises.*

Laporan Tahunan PT Semen Baturaja (Persero) Tbk Tahun Buku 2025, disajikan dalam 2 (dua) bahasa yaitu Bahasa Indonesia, dan Bahasa Inggris. Laporan Tahunan ini menggunakan jenis dan ukuran huruf yang mudah dibaca dan di cetak dengan kualitas yang baik. Laporan Tahunan ini juga dapat dilihat dan di unduh di website resmi, yakni https://semenbaturaja.co.id/.

The 2025 Annual Report of PT Semen Baturaja (Persero) Tbk is presented bilingually in Indonesian and English. This Annual Report employs typefaces and font sizes that are easy to read and is printed in high quality. This Annual Report may also be viewed and downloaded from the Company's official website at https://semenbaturaja.co.id/.

Sanggahan dan Batasan Tanggung Jawab
Disclaimer

Laporan Tahunan ini memuat pernyataan mengenai kondisi keuangan, hasil operasi, proyeksi, rencana, strategi, kebijakan, serta tujuan Perusahaan, yang digolongkan sebagai pernyataan ke depan dalam pelaksanaan perundang-undangan yang berlaku, kecuali hal-hal yang bersifat historis. Pernyataan-pernyataan tersebut memiliki prospek risiko, ketidakpastian, serta dapat mengakibatkan perkembangan aktual secara material berbeda dari yang dilaporkan.

Pernyataan-pernyataan prospektif dalam Laporan Tahunan ini dibuat berdasarkan berbagai asumsi mengenai kondisi terkini dan kondisi mendatang Perusahaan, serta lingkungan bisnis dimana Perusahaan menjalankan kegiatan usaha. Perusahaan tidak menjamin bahwa dokumen-dokumen yang telah dipastikan keabsahannya ini, akan membawa hasil-hasil tertentu di masa yang akan datang.

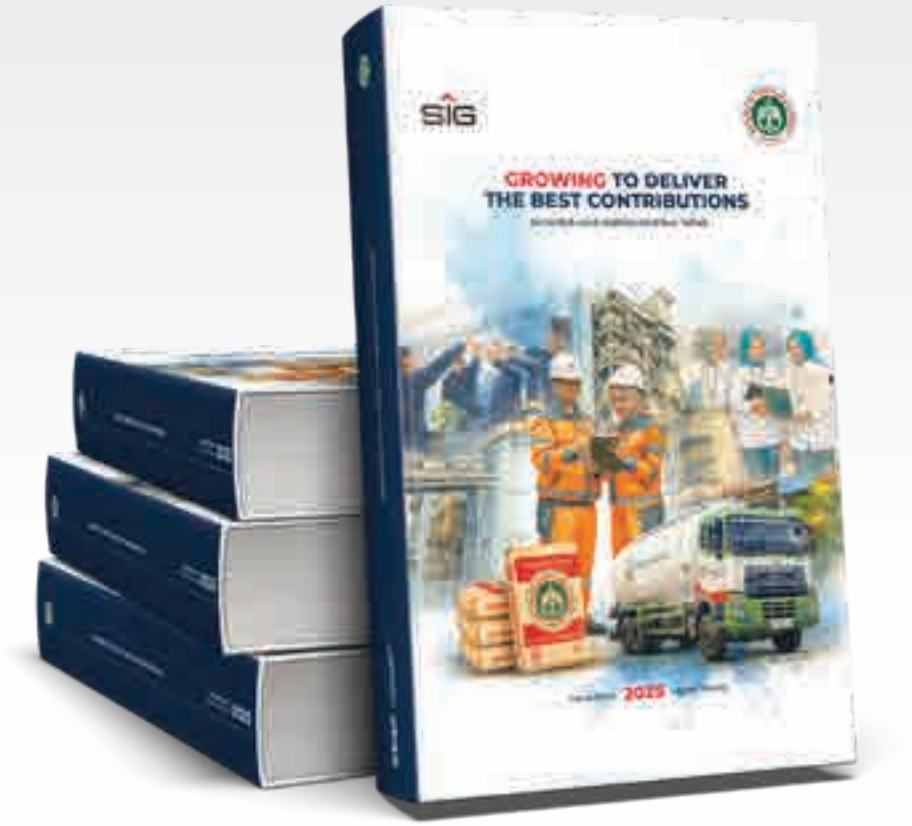
Di dalam Laporan Tahunan ini, terdapat penyebutan kata "Perseroan", "Semen Baturaja" atau "SMBR" yang didefinisikan sebagai PT Semen Baturaja (Persero) Tbk yang menjalankan usaha di bidang industri semen. Selain itu, terdapat penyebutan untuk satuan mata uang dengan kata "Rupiah", "Rp", atau "IDR", merujuk pada mata uang resmi Republik Indonesia. Informasi mengenai data keuangan yang disajikan dalam Laporan Tahunan ini menggunakan mata uang Rupiah, hal ini sesuai dengan Standar Akuntansi Keuangan Indonesia.

This Annual Report contains statements regarding the Company's financial condition, results of operations, projections, plans, strategies, policies, and objectives, which are classified as forward-looking statements within the meaning of applicable laws and regulations, except for matters of a historical nature. Such statements are subject to risks, uncertainties, and other factors that may cause actual developments to differ materially from those described herein.

The forward-looking statements contained in this Annual Report are made based on various assumptions regarding the Company's current and future conditions, as well as the business environment in which the Company conducts its operations. The Company does not guarantee that documents whose validity has been confirmed will yield specific results in the future.

Throughout this Annual Report, references to "the Company," "Semen Baturaja," or "SMBR" are defined as PT Semen Baturaja (Persero) Tbk, which operates in the cement industry. In addition, references to the monetary unit "Rupiah", "Rp", or "IDR" refer to the official currency of the Republic of Indonesia. Financial data presented in this Annual Report is denominated in Rupiah, in accordance with Indonesian Financial Accounting Standards.

Tema 2025
2025 Theme



Tema "Bertumbuh untuk Hadirkan Kontribusi Terbaik" dipilih sebagai refleksi atas komitmen Perseroan untuk terus tumbuh secara berkelanjutan guna memberikan kontribusi optimal kepada negara, pemegang saham, dan seluruh pemangku kepentingan.

Di tengah dinamika industri semen yang kompetitif dan tantangan kondisi ekonomi, Perseroan berhasil menunjukkan resiliensi dengan mencatatkan peningkatan volume penjualan, optimalisasi utilisasi pabrik, serta pengelolaan biaya yang lebih efisien. Upaya transformasi bisnis dan strategi pemasaran yang adaptif menjadi faktor kunci dalam mendorong pertumbuhan tersebut.

Pertumbuhan yang dicapai tidak hanya berorientasi pada aspek profitabilitas, tetapi juga pada peningkatan nilai tambah bagi pembangunan nasional. Perseroan terus berkontribusi dalam mendukung pembangunan infrastruktur, menjaga ketahanan industri bahan bangunan, serta memperkuat rantai pasok domestik.

Dengan fondasi kinerja yang solid, strategi yang adaptif, serta dukungan sumber daya yang kompeten, Perseroan optimistis dapat mempertahankan tren pertumbuhan yang berkesinambungan dan kontribusi terbaik di tahun-tahun mendatang.

The theme "Growing to Deliver the Best Contribution" was chosen as a reflection of the Company's commitment to continued sustainable growth in order to provide optimal contributions to the state, shareholders, and all stakeholders.

Amid the dynamics of a competitive cement industry and challenging economic conditions, the Company successfully demonstrated resilience by recording an increase in sales volume, optimizing plant utilization, and implementing more efficient cost management. Business transformation efforts and adaptive marketing strategies have been key factors in driving this growth.

The growth achieved is not solely oriented toward profitability, but also toward enhancing added value for national development. The Company continues to contribute to supporting infrastructure development, maintaining the resilience of the building materials industry, and strengthening the domestic supply chain.

With a solid performance foundation, an adaptive strategy, and the support of competent human capital, the Company is optimistic in its ability to sustain a continuous growth trajectory and deliver its best contributions in the years to come.

Kesinambungan Tema
Theme Continuity

Melangkah Tangguh Menggapai Masa Depan Gemilang **2024** ***Stepping Resiliently To Achieve A Brilliant Future***



Pada usianya yang memasuki usia 50 tahun, SMBR optimis mewujudkan visi menjadi *Green Cement Based Building Material Company* terdepan di Indonesia. Komitmen ini diwujudkan dengan menghadirkan produk yang telah tersertifikasi SNI, dan menjadi produk yang unggul dan berkualitas. Lebih lanjut, SMBR berkomitmen untuk mendukung pembangunan nasional yang berkelanjutan di masa mendatang. Tidak hanya berkontribusi signifikan bagi pembangunan daerah, melainkan SMBR akan terus melangkah lebih luas membangun infrastruktur nasional. Dengan demikian, peningkatan langkah ini diharapkan dapat mempercepat dan mewujudkan masa depan gemilang dan berkelanjutan.

As it enters its 50th year, SMBR is optimistic about its vision of becoming the leading Green Cement-Based Building Material Company in Indonesia. This commitment is demonstrated by offering products that are certified by SNI and are recognized for being superior and high-quality products. Furthermore, SMBR is committed to supporting sustainable national development in the future. SMBR does not only contribute to the regional development, but also continues to advance to develop national infrastructure. Therefore, the improvement of this approach is expected to accelerate progress and achieve a brilliant and sustainable future.

Meningkatkan Keunggulan dengan Sinergi dan Kolaborasi Dalam Harmoni **2023** ***Increasing Excellence through Synergy and Collaboration in Harmony***



PT Semen Baturaja (Persero) Tbk hadir menjadi produsen semen terbesar di wilayah Sumatra Selatan dan terdepan di Indonesia. Semen Baturaja akan terus memberikan kontribusi terbaik dengan menghasilkan produk dan layanan yang unggul dan berkualitas kepada konsumen. Dengan bergabungnya Semen Baturaja ke dalam ekosistem Semen Indonesia (SIG), akan semakin menguatkan posisi Perusahaan di industri semen di Indonesia. Upaya tersebut menjadi sebuah langkah strategis bagi Semen Baturaja untuk menjalin hubungan yang harmoni dengan melakukan sinergi dan kolaborasi kepada berbagai pihak. Sinergi dan kolaborasi ini dilakukan dengan tujuan untuk meningkatkan potensi dan keunggulan yang dimiliki oleh Perusahaan. Semen Baturaja akan semakin unggul dan kuat, serta tumbuh secara berkelanjutan. Melalui sinergi dan Kerjasama yang dilakukan, diharapkan Semen Baturaja dapat mempercepat dan mewujudkan tujuan Perusahaan untuk menjadi *Green Cement Based Building Material Company* terdepan di Indonesia.

PT Semen Baturaja (Persero) Tbk presents as the largest and leading cement producer in the South Sumatra area of Indonesia. Semen Baturaja will continuously provide the best contribution by producing excellent and quality products and services for consumers. By joining the ecosystem of Semen Indonesia (SIG), Semen Baturaja will increasingly strengthen its position in the Indonesian cement industry. This effort becomes a strategic measure for the Company to establish harmonious relationships by synergizing and collaborating with various parties. The synergy and collaboration are carried out with the aim of increasing the Company's potential and excellence. Semen Baturaja will become increasingly excellent, stronger, and grow in a sustainable manner. Through synergy and cooperation, it is expected that Semen Baturaja can accelerate and realize the Company's goal of becoming the leading Green Cement-Based Building Material Company in Indonesia.

Kesinambungan Tema
Theme Continuity

Meraih Peluang melalui *Cost Leadership*, Penguatan Posisi Pasar dan Peningkatan Kompetensi

2022

Seizing Opportunities with Cost Leadership, Strengthen Market Position and Competency Improvement



Semen Baturaja terus berupaya untuk meningkatkan kinerja Perusahaan, melalui inisiatif strategi yang inovatif dan efektif dalam menghadapi persaingan di industri semen nasional yang semakin kompetitif dan upaya untuk menciptakan pertumbuhan kinerja yang berkelanjutan. Perusahaan telah merumuskan berbagai kebijakan dan inisiatif strategis yang tengah dijalankan tentunya dengan tetap mematuhi regulasi yang berlaku serta memperhatikan aspek risiko yang mungkin akan timbul. Perusahaan terus berupaya mencapai peningkatan volume penjualan dan *market share* melalui penguatan *customer relation*. Perusahaan juga melakukan berbagai upaya efisiensi biaya di berbagai bidang, seperti biaya produksi, logistik dan keuangan salah satunya dengan menjalankan program *plant automation* berbasis industri 4.0. Perusahaan pun memberikan perhatian penuh terhadap aspek SDM melalui inisiatif *Competency Improvement of Employee* yang secara konsisten terus dikembangkan untuk menciptakan SDM yang unggul dan profesional dalam rangka menghadapi persaingan dan meraih peluang untuk peningkatan kinerja Perusahaan.

Semen Baturaja is committed to improving its performance through innovative and effective strategic initiatives, in response to the increasingly competitive national cement industry, while striving for sustainable growth. The Company has formulated various policies and strategic initiatives, which are being implemented while complying with applicable regulations and considering potential risks. The Company aims to increase sales volume and market share by strengthening customer relations, while also implementing cost-efficient practices in production, logistics, and finance. One such initiative is the Industry-based Plant Automation Program 4.0. Additionally, the Company is focused on improving its Human Capital through the Competency Improvement of Employee initiative, consistently developing professional and skilled personnel to face competition and seize opportunities to improve the Company's performance.

Memperkuat Kinerja melalui Kolaborasi & Digitalisasi

2021

Strengthening Performance through Collaboration and Digitalization



Sebagai kelanjutan dari tema tahun 2020, "Rising to the Challenge", Semen Baturaja pada tahun 2021 terus mengintensifkan langkah-langkah efisiensi operasional dan optimalisasi sumber daya dari tahun sebelumnya. Perusahaan juga berupaya memperkuat kolaborasi dan digitalisasi dalam rangka mendorong penjualan dan memperluas pangsa pasar. Bersama dengan momentum permintaan pasar yang mulai bergerak positif, langkah-langkah kolaborasi dan digitalisasi tersebut berhasil mengangkat kinerja Perusahaan menjadi lebih baik pada tahun 2021.

Continuing the theme of 'Rising to the Challenge' from 2020, Semen Baturaja will intensify operational efficiency measures and optimize resources in 2021. The Company will also focus on strengthening collaboration and digitalization to drive sales and expand market share. With positive momentum in market demand, these steps have contributed to the Company's improved performance in 2021.

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Surat Pernyataan Dewan Komisaris dan Direksi Tentang Tanggung Jawab atas Laporan Tahunan 2025 PT Semen Baturaja (Persero) Tbk
Statement Letter from the Board of Commissioners and Board of Directors Regarding Responsibility for the 2025 Annual Report of PT Semen Baturaja (Persero) Tbk

Indeks Referensi SEOJK No. 16/SEOJK.04/2021: tentang Bentuk dan Isi Laporan Tahunan Emiten atau Perusahaan Publik
SEOJK Reference Index No.16/SEOJK.04/2021 concerning the Form and Content of Annual Reports or Public Companies

Laporan Keuangan Konsolidasian (*Audited*) Tahun Buku 2025 PT Semen Baturaja (Persero) Tbk
Audited Consolidated Financial Statements of PT Semen Baturaja (Persero) Tbk for the 2025 Fiscal Year

Pencapaian Kinerja 2025
Performance Achievements 2025

Pendapatan Bersih dan Laba Bersih • Revenue and Net Profit

Pendapatan Bersih
Net Revenue

Rp
2,36 Triliun / Trillion

12,94%

Naik 12,94% dari tahun 2024 sejumlah Rp2,09 triliun.
Increase of 12.94% compared to 2024 at Rp2.09 trillion

Laba Bersih
Net Profit

Rp
171,92 Miliar / Billion

33,01%

Naik 33,01% dari tahun 2024 sejumlah Rp129,25 miliar
Increase 33.01% compared to 2024 at Rp129.25 billion

Laba Bersih Per Saham dan EBITDA • Revenue per Share and EBITDA

Laba Bersih Per Saham
Earnings Per Share

Rp
17,31

32,90%

Naik 32,90% dari tahun 2024 sejumlah Rp13,02
Increase of 32.90%compared to 2024 at Rp13. 02

EBITDA
EBITDA

Rp
484,43 Triliun / Trillion

6,90%

Naik 6,90% dari tahun 2024 sejumlah Rp453,15 miliar.
Increase of 6.90% compared to 2024 at Rp453.15 billion

Pencapaian Kinerja 2025
Performance Achievements 2025

Produksi & Penjualan Produk • Product Production & Sales

Volume Produksi Semen
Cement Production Volume

2,46 juta ton / million tons

10,20%

Naik 10,20% dari tahun 2024 sebanyak 2,24 juta ton.
Increase 10,20% compared to 2024 at 2.24 million tons

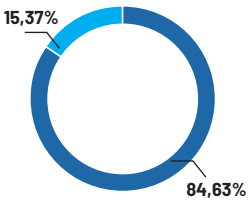
Volume Penjualan Semen
Cement Sales Volume

2,46 juta ton / million tons

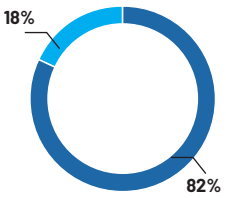
9,91%

Naik 9,91% dari tahun 2024 sebanyak 2,23 juta ton
Increase of 9,91% compared to 2024 at 2.23 million tons

Jumlah & Komposisi Karyawan
Number and Composition of Employees



Jenis Kelamin / *Gender*
- Laki-laki / *Male*
- Perempuan / *Female*



Umur / *Age*
- 40 – 54 tahun / *40 – 54 years*
- 21 – 40 tahun / *21 – 40 years*

Asesmen *ASEAN Corporate Governance Score Card* (ACGS)
ASEAN Corporate Governance Score Card (ACGS) Assessment

94,56 **Very Good**

Naik 94,56 dari tahun 2024 sebanyak 92,84
Increase of 94.56 compared to 2024 at 92.84



Keunggulan Kami
Our Excellence



PT Semen Baturaja (Persero) Tbk memiliki Pabrik dengan kapasitas produksi terpasang sebesar 3,85 juta ton semen yaitu 2 (dua) pabrik terintegrasi di Baturaja, 2 (dua) unit pengantongan,distribusi di Palembang, dan Panjang. Pabrik Perseroan memiliki keunggulan strategis berupa letak geografis pabrik yang mendekati wilayah pasar Sumatra Bagian Selatan dan merupakan satu-satunya pabrik semen terintegrasi. Lokasi Perusahaan juga dekat dengan bahan baku, bahan penolong dan sumber energi serta bahan alternatif lainnya untuk mendukung kegiatan operasional Perusahaan. Perusahaan senantiasa berupaya untuk Menjadi penyedia Bahan Bangunan Ramah Lingkungan dan Produk Inovatif terdepan di Indonesia.

PT Semen Baturaja (Persero) Tbk operates plants with an installed production capacity of 3.85 million tons of cement, comprising 2 (two) integrated plant in Baturaja, 2 (two) packing, distribution units in Palembang, and Panjang. The Company's plants hold strategic advantages in terms of its geographical location, being situated in close proximity to the South Sumatra market area and serving as the only integrated cement plant in the region. The Company's location is also in close proximity to raw materials, auxiliary materials, energy sources, and other alternative materials that support the Company's operational activities. The Company consistently strives to become the leading provider of Environmentally Friendly Building Materials and Innovative Products in Indonesia.

Keunggulan Kami
Our Excellence

01

OBJEK VITAL NASIONAL
National Vital Object

Semen Baturaja merupakan salah satu Perusahaan yang ditetapkan oleh Kementerian Perindustrian Republik Indonesia sebagai Objek Vital Nasional Sektor Industri. Berdasarkan Surat Keputusan dari Menteri Perindustrian RI No. 466/M-IND/ Kep/8/2014 tentang Obyek Vital Nasional Sektor Industri dengan memperoleh sertifikat OVNI Kategori Perusahaan Industri. Hal ini menunjukkan bahwa keberadaan Perusahaan mempunyai nilai penting bagi penunjang sektor industri di Indonesia.

Semen Baturaja is one of the companies designated by the Ministry of Industry of the Republic of Indonesia as a National Vital Object in the Industrial Sector. This designation is based on the Decree of the Minister of Industry of the Republic of Indonesia No. 466/M-IND/ Kep/8/2014 concerning National Vital Objects in the Industrial Sector, under which the Company received the National Vital Object (OVNI) Certificate in the Industrial Company category. This designation reflects the Company's significant role in supporting the industrial sector in Indonesia.

02

PRODUK & TEKNOLOGI RAMAH LINGKUNGAN
Environmentally Friendly Products & Technologies

Semen Baturaja senantiasa berupaya untuk menjadi penyedia Bahan Bangunan Ramah Lingkungan dan Produk Inovatif terdepan di Indonesia, sebagaimana visi Perusahaan, dengan senantiasa berkomitmen untuk memberikan manfaat luas kepada seluruh pemangku kepentingan. Perusahaan terus berkontribusi dalam pembangunan perekonomian nasional untuk kesejahteraan masyarakat.

Semen Baturaja consistently strives to become the leading provider of Environmentally Friendly Building Materials and Innovative Products in Indonesia, in line with the Company's vision, and remains committed to delivering broad benefits to all stakeholders. The Company continues to contribute to national economic development for the welfare of society.

Perusahaan memiliki teknologi yang ramah lingkungan dengan tujuan untuk mendukung target pemerintah *net zero emission* melalui pengurangan konsumsi energi, pengurangan potensi polusi debu dan efisiensi pemakaian air bersih. Teknologi tersebut meliputi : *5 stages suspension preheater* yang memiliki konsumsi energi panas lebih rendah dibandingkan tipe *4 stage, High efficiency cooler system* dengan efisiensi hingga 74% sehingga panas hasil pendinginan klinker dapat digunakan kembali dengan lebih optimal, teknologi *bag house filter* sebagai alat penangkap debu utama yang efektif dalam pengendalian debu, dan penggunaan kembali sisa air bersih dari hasil proses *backwash system* pada fasilitas *water treatment*.

The Company has environmentally friendly technology with the aim of supporting the government's net zero emission target by reducing energy consumption, reducing the potential for dust pollution and efficient use of clean water. The technology includes: 5 stages suspension preheater which has lower heat energy consumption compared to the 4 stage type, High efficiency cooler system with efficiency of up to 74% so that the heat from clinker cooling can be reused more optimally, bag house filter technology as the main dust catcher which is effective in controlling dust, and reuse of remaining clean water from the backwash system process in the water treatment facility.

Keunggulan Kami
Our Excellence

Perusahaan juga memiliki komitmen untuk menerapkan program keberlanjutan, seperti pemanfaatan limbah sebagai bahan baku dan bakar alternatif, pengurangan konsumsi energi karbon, dan program konservasi keanekaragaman hayati di area produksi. Sehingga mampu menekan faktor terak dan meningkatkan nilai pemanfaatan *Alternative Fuel Resources* (AFR) serta mencatatkan biaya energi yang rendah dan efisien dari sisi biaya energi baik batu bara maupun indeks listrik.

The Company is also committed to implementing sustainability programs in its operations, including the use of waste as raw materials and alternative fuels, reducing carbon energy consumption, and promoting biodiversity conservation programs in production areas. These initiatives are aimed at minimizing the slag factor and increasing the value of Alternative Fuel Resources (AFR) utilization. The Company has also recorded low and efficient energy costs, both in terms of coal and electricity indexes, as part of its efforts to achieve sustainable operations.

Atas komitmen tersebut, Perusahaan telah mendapatkan Sertifikasi Pemenuhan Standar Industri Hijau No. SIH 23941.1:2018 dari Kementerian Perindustrian Republik Indonesia.

For this commitment, the Company has received Green Industry Standard Compliance Certification No. SIH 23941.1: 2018 from the Ministry of Industry of the Republic of Indonesia.

03

AKREDITASI SEMEN
Cement Accreditation

Semen Baturaja memiliki 3 Laboratorium Pengujian yang berlokasi di Pabrik Baturaja, Pabrik Palembang dan Pabrik Panjang. Masing-masing laboratorium telah diakreditasi oleh Komite Akreditasi Nasional (KAN) dalam penerapan SNI ISO/IEC 17025:2017 dengan No. Sertifikat LP-462-IDN dan masa berlaku sampai tanggal 27 Juni 2027. Adapun ruang lingkup akreditasi meliputi:

1. Akreditasi Laboratorium Pengujian Semen.
2. Akreditasi Laboratorium Pengujian Kuat Tekan Beton.

Semen Baturaja operates three (3) Testing Laboratories located at the Baturaja Plant, Palembang Plant, and Panjang Plant. Each laboratory has been accredited by the National Accreditation Committee (KAN) for compliance with SNI ISO/IEC 17025:2017, under Certificate No. LP-462-IDN, valid through June 27, 2027. The scope of accreditation covers:

1. *Accreditation of Cement Testing Laboratory.*
2. *Accreditation of Concrete Compressive Strength Testing.*

Produk yang dihasilkan Perusahaan pun terbukti berkualitas dan telah tersertifikasi Standar Nasional Indonesia (SNI) dari Kementerian Perindustrian dengan penerapan ISO 9001:2015 dengan lingkup sertifikasi sebagai berikut:

1. *Ordinary Portland Cement* (OPC) *Type* I (SNI 2049-1:2020 No. 020/BSPJI-Palembang/MS.1/VII/2025) yang berlaku mulai 09 Juli 2025 sampai dengan 08 Juli 2030) dan (SNI 2049-1:2020 No. 022/BSPJI-Palembang/MS.1/VII/2025) yang berlaku mulai 09 Juli 2025 sampai dengan 08 Juli 2030

The Company's products have also been proven to meet quality standards and have received Indonesian National Standard (SNI) certification from the Ministry of Industry, with the implementation of ISO 9001:2015, covering the following certification scope:

1. *Ordinary Portland Cement (OPC) Type I (SNI 2049-1:2020 No. 020/BSPJI-Palembang/MS.1/VII/2025), valid from July 9, 2025 to July 8, 2030, and (SNI 2049-1:2020 No. 022/BSPJI-Palembang/MS.1/VII/2025), valid from July 9, 2025 to July 8, 2030.*

Keunggulan Kami
Our Excellence

2. *Ordinary Portland Cement* (OPC) Type II (SNI 2049-1:2020 No. 020/BSPJI-Palembang/MS.1/VII/2025) yang berlaku mulai 09 Juli 2025 sampai dengan 08 Juli 2030
3. *Ordinary Portland Cement* (OPC) Type V (SNI 2049-1:2020 No. 020/BSPJI-Palembang/MS.1/VII/2025) yang berlaku mulai 09 Juli 2025 sampai dengan 08 Juli 2030
4. *Portland Composite Cement* (PCC) (SNI 7064:2022 No. 019/BSPJI-Palembang/MS.1/VII/2025 yang berlaku 09 Juli 2025 sampai dengan 08 Juli 2030 dan No. 021/BSPJI-Palembang/MS.1/VII/2025 yang berlaku 09 Juli 2025 sampai dengan 08 Juli 2030.

2. *Ordinary Portland Cement (OPC) Type II (SNI 2049-1:2020 No. 020/BSPJI-Palembang/MS.1/VII/2025), valid from July 9, 2025 to July 8, 2030.*
3. *Ordinary Portland Cement (OPC) Type V (SNI 2049:2015 No. 020/BSPJI-Palembang/MS.1/VII/2025), valid from July 9, 2025 until July 8, 2030.*
4. *Portland Composite Cement (PCC) (SNI 7064:2022 No. 019/BSPJI-Palembang/MS.1/VII/2025), valid from July 9, 2025 to July 8, 2030.*

04

JARINGAN DISTRIBUSI
Distribution Network

Semen Baturaja memiliki kemampuan *delivery* yang sangat baik, dengan menggunakan bauran berbagai moda transportasi baik darat dan laut dengan menggunakan truk, kereta api dan kapal untuk mendistribusikan semen ke seluruh wilayah pasar di Sumatra Bagian Selatan seperti Provinsi Sumatra Selatan, Lampung, dan Jambi. Perusahaan terus menekan biaya distribusi dengan mengoptimalkan pola distribusi yang paling efisien (*least cost to serve*).

The Company excels in delivering cement to market areas in Southern Sumatra, including South Sumatra, Lampung, and Jambi Provinces. To achieve this, the Company utilizes a mix of transportation modes, including trucks, trains, and ships, for both land and sea transport. The Company's continuously reduces distribution costs by optimizing the most efficient distribution pattern, which minimizes the cost to serve.

Keunggulan Kami
Our Excellence

05

SUMBER DAYA MANUSIA BERKOMPETEN
Competent Human Capital

Semen Baturaja memiliki sumber daya manusia (SDM) yang unggul dan andal di industri semen, terutama dalam hal rancang bangun, operasional, riset, pemeliharaan, *engineering* dan modifikasi pabrik. Di tahun 2025, Perusahaan memiliki SDM yang unggul dan berkompeten, dengan jumlah SDM yang produktif sebesar 82% dengan jumlah usia kerja antara 21-40 tahun. Komitmen memiliki SDM yang unggul dan berkompeten, diharapkan dapat memberikan kontribusi yang maksimal terhadap kinerja Perusahaan.

The Company's Human Capital (HC) are highly skilled and reliable in the cement industry, particularly in design, operation, research, maintenance, engineering, and plant modifications. In 2025, the Company had superior and competent Human Capital, with the number of productive Human Capital amounting to 82% with working ages between 21-40 years. The commitment to having superior and competent Human Capital is expected to provide maximum contribution to the Company's performance.

KOMITMEN *ZERO ACCIDENT*
Zero Accidents Commitment

Dalam rangka memastikan bahwa sistem manajemen keselamatan dan kesehatan kerja organisasi didokumentasikan, diimplementasikan, dipelihara secara efektif dan memenuhi persyaratan standar audit, undang-undang dan peraturan yang berlaku, sebagaimana Perusahaan telah menerapkan Sistem Manajemen Keselamatan & Kesehatan Kerja (SMK3) dan telah diaudit secara berkala. Perusahaan juga memberikan berbagai pelatihan K3 untuk meningkatkan pengetahuan dan kedisiplinan Karyawan dan kontraktor, serta melakukan inspeksi K3, pemeriksaan peralatan K3 dan pelaksanaan kegiatan Bulan K3. Atas kerja keras Perusahaan dalam menerapkan prinsip-prinsip K3 dalam kegiatan operasionalnya sehingga mampu meminimalisir kecelakaan kerja.

In order to ensure that the organization's occupational health and safety management system is properly documented, implemented, and maintained effectively, as well as meeting the requirements of audit standards, laws, and applicable regulations, the Company has implemented the Occupational Health & Safety Management System (OHSMS) and has been audited periodically. The Company also provides various OHS trainings to improve the knowledge and discipline of employees and contractors, as well as conducts OHS inspections, equipment checks, and organizes OHS Month activities. Thanks to the Company's efforts in applying OHS principles in its operations, it has been able to minimize workplace accidents.

Produk yang Dihasilkan
Products

Perseroan bergerak di bidang persemenan dan industri kimia dasar lainnya sesuai dengan pasal 3 Anggaran Dasar Perseroan, terdapat 4 (empat) jenis semen diproduksi oleh Perseroan yaitu sebagai berikut:

The Company operates in the cement business and produces 4 (four) types of cement in accordance with Article 3 of the Company's Articles of Association. The cement products produced by the Company are as follows:

Jenis Semen / *Type of Cement*	Uraian / *Description*
Ordinary Portland Cement (OPC) Type I	Jenis Portland Tipe I digunakan untuk pemakaian secara umum, tidak memerlukan persyaratan khusus seperti diprasyaratkan pada tipe lainnya (gedung bertingkat, jalan, jembatan, dll). OPC Tipe I mempunyai keunggulan karena cepat kering, memiliki daya rekat yang kuat, hasil adukan yang tidak mudah retak dan kekuatan tekan yang baik. / Portland Type I is used for general purposes and does not require special conditions as required by other types (multi-storey buildings, roads, bridges, etc.). OPC Type I offers advantages in terms of fast drying, strong adhesion, crack-resistant mortar, and good compressive strength. Adapun sertifikat produk penggunaan tanda SNI untuk *Ordinary Portland Cement* (OPC) *Type* I (SNI 2049-1:2020 No. 020/BSPJI-Palembang/MS.1/VII/2025 yang berlaku mulai 09 Juli 2025 sampai dengan 08 Juli 2030 dan No. 022/BSPJI-Palembang/MS.1/VII/2025 yang berlaku mulai 09 Juli 2025 sampai dengan 08 Juli 2030. / The SNI product certificate for Ordinary Portland Cement (OPC) Type I (SNI 2049-1:2020 No. 020/BSPJI-Palembang/MS.1/VII/2025), valid from July 9, 2025 to July 8, 2030, and No. 022/BSPJI-Palembang/MS.1/VII/2025, valid from July 9, 2025 to July 8, 2030.
Ordinary Portland Cement (OPC) Type II	Jenis Portland Tipe II digunakan untuk pemakaian yang membutuhkan ketahanan terhadap sulfat dan panas hidrasi sedang. OPC Tipe II biasanya diaplikasikan pada bangunan yang letaknya di pinggir laut, tanah rawa, dermaga, saluran irigasi dan bendungan. / Portland Type II is used for applications requiring moderate sulfate resistance and moderate heat of hydration. OPC Type II is typically applied in structures located near the sea, swampland, piers, irrigation channels, and dams. Adapun sertifikat produk penggunaan tanda SNI untuk *Ordinary Portland Cement* (OPC) Type II SNI 2049-1:2020 No. 020/BSPJI-Palembang/MS.1/VII/2025 yang berlaku mulai 09 Juli 2025 sampai dengan 08 Juli 2030 / The SNI product certificate for Ordinary Portland Cement (OPC) Type II (SNI 2049-1:2020 No. 020/BSPJI-Palembang/MS.1/VII/2025), valid from July 9, 2025 to July 8, 2030.
Ordinary Portland Cement (OPC) Type V	Jenis Portland Tipe V digunakan untuk pemakaian yang membutuhkan ketahanan terhadap sulfat yang tinggi. OPC Tipe V biasanya diaplikasikan pada bangunan konstruksi di bawah air, pelabuhan, terowongan, kawasan tambang, bangunan Instalasi Pengolahan Air Limbah (IPAL) dan project geothermal. / Portland Type V is used for applications requiring high sulfate resistance. OPC Type V is typically applied in underwater construction structures, ports, tunnels, mining areas, wastewater treatment plant (WWTP) facilities, and geothermal projects. Adapun sertifikat produk penggunaan tanda SNI untuk *Ordinary Portland Cement* (OPC) Type V SNI 2049-1:2020 No. 020/BSPJI-Palembang/MS.1/VII/2025 yang berlaku mulai 09 Juli 2025 sampai dengan 08 Juli 2030. / The SNI product certificate for Ordinary Portland Cement (OPC) Type V (SNI 2049-1:2020 No. 020/BSPJI-Palembang/MS.1/VII/2025), valid from July 9, 2025 to July 8, 2030.

Produk yang Dihasilkan
Products

Jenis Semen / *Type of Cement*	Uraian / *Description*
Portland Composite Cement (PCC)	Jenis PCC ditujukan untuk pemakaian secara umum dan untuk semua mutu beton. Selain itu, juga digunakan untuk struktur bangunan bertingkat sampai dengan gedung bertingkat tinggi, struktur bangunan di tepi pantai dan bangunan pada tanah rawa/tanah berasam, struktur jembatan dan jalan beton, struktur bangunan irigasi, bata beton (*paving block*), genteng beton, beton pra cetak dll, dan pengerjaan pasangan bata, plesteran dan acian. PCC mempunyai keunggulan karena memiliki panas hidrasi lebih rendah sehingga akan lebih mudah dalam proses pengerjaan dan dapat menghasilkan permukaan beton serta plester yang lebih rapat dan halus. PCC juga memiliki daya rekat yang kuat, kedap air dan kekuatan tekan yang baik. / PCC is intended for general use and for all concrete grades. It is also used for multi-storey building structures up to high-rise buildings, structures near coastal areas and buildings on swampy/acidic soil, bridge and concrete road structures, irrigation structures, concrete bricks (paving blocks), concrete roof tiles, precast concrete, and for bricklaying, plastering, and finishing works. PCC offers advantages due to its lower heat of hydration, making it easier to work with and capable of producing denser and smoother concrete and plaster surfaces. PCC also offers strong adhesion, water resistance, and good compressive strength. Adapun sertifikat produk penggunaan tanda SNI untuk *Portland Composite Cement* (PCC) (SNI 7064:2022 No. 019/BSPJI-Palembang/MS.1/VII/2025 yang berlaku mulai 09 Juli 2025 sampai dengan 08 Juli 2030 dan 021/BSJPI-Palembang/MS.1/VII/2025 yang berlaku mulai 09 Juli 2025 sampai dengan 08 Juli 2030. / The SNI product certificate for Portland Composite Cement (PCC) (SNI 7064:2022 No. 019/BSPJI-Palembang/MS.1/VII/2025), valid from July 9, 2025 to July 8, 2030, and No. 021/BSPJI-Palembang/MS.1/VII/2025, valid from July 9, 2025 to July 8, 2030.

Selain produk semen, Perseroan juga memproduksi produk turunan dan derivatif seperti: / Apart from cement products, the Company also produces derivative products such as:

Produk Turunan	Uraian
White Clay	*White Clay* atau Tanah Liat Putih merupakan salah satu produk turunan yang dihasilkan oleh Perusahaan. *White Clay* diperoleh langsung dari proses penambangan di area milik Perusahaan dan digunakan sebagai salah satu bahan dalam proses pembuatan keramik dan pupuk NPK. / White Clay is one of the derivatives produced by the Company. The raw material for White Clay is obtained from the mining process in the Company's area which is then milled and dried, and it is used as one of the ingredients in both ceramic and NPK fertilizer production processes. SMBR berhasil mendapatkan hak paten dari Direktorat Jenderal Kekayaan Intelektual Kementerian Hukum dan Hak Asasi Manusia (KemenkumHAM) Republik Indonesia atas Proses Produksi *White Clay* sebagai bahan baku pupuk NPK dengan Nomor Paten: IDP000090055. / SMBR succeeded in obtaining a patent from the Directorate General of Intellectual Property of the Ministry of Law and Human Rights (KemenkumHAM) of the Republic of Indonesia for the White Clay Production Process as a raw material for NPK fertilizer with Patent No: IDP000090055
Ground Limestone	*Ground Limestone* atau Batu Kapur pecah merupakan produk sampingan SMBR yang digunakan di Pembangkit Listrik Tenaga Uap (PLTU) untuk mengurangi emisi Sulfur Dioksida (SOx) dari hasil pembakaran batu bara, serta dapat juga digunakan untuk mengurangi keasaman dalam lingkungan dan air sebagai netralisasi limbah asam tambang dan air asam. / Ground Limestone is a by-product of SMBR used in Steam Power Plants (PLTU) to reduce Sulfur Dioxide (SOx) emissions from coal combustion, and it can also be used to reduce acidity in the environment and water as a neutralizer of acid mine waste and acid water.

Ikhtisar Kinerja

Performance Highlights



01



Ikhtisar Data Keuangan Penting
Key Financial Highlights

LABA (RUGI) DAN PENGHASILAN KOMPREHENSIF LAIN KONSOLIDASIAN
CONSOLIDATED PROFIT (LOSS) AND OTHER COMPREHENSIVE INCOME

(Disajikan dalam jutaan Rupiah, kecuali dinyatakan lain / Stated in million Rupiah, unless stated otherwise)

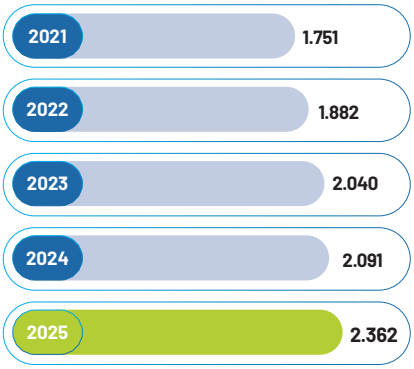
Uraian / *Description*	2025	2024	2023	2022	2021*	YoY 2024-2025 (%)
Pendapatan Bersih / Net Revenue	2.361.906	2.091.352	2.040.679	1.881.767	1.751.586	12,94
Penjualan Semen / Sales of Cement	2.332.688	2.069.991	2.007.389	1.848.072	1.712.819	12,69
Penjualan Terak / Sales of Clinker	-	-	-	-	3.213	-
Pendapatan Jasa Pengangkutan / Income from Transport Service	6.125	1.262	187	1.861	4.731	385,34
Penjualan *White Clay* / Sales of White Clay	21.719	18.888	32.914	31.818	30.614	14,99
Penjualan Mortar / Sales of Mortar	-	-	-	14	45	-
Penjualan *Limestone* / Sales of Limestone	1.158	455	-	-	-	154,51
Lain-lain / Others	216	756	190	3	184	(71,43)
Beban Pokok Penjualan / Cost of Goods Sold	(1.649.068)	(1.492.901)	(1.395.658)	(1.112.848)	(975.520)	10,46
Laba Kotor / Gross Profit	712.838	598.451	645.022	768.919	776.066	19,11
Beban Usaha / Operating Expense	(427.483)	(351.921)	(388.930)	(515.849)	(540.920)	21,47
Laba (Rugi) Usaha / Operating Profit (Loss)	285.355	246.531	256.092	253.071	235.146	36,46
Pendapatan (Beban) Keuangan / Financial Income (Expense)	(50.925)	(74.738)	(93.508)	(150.990)	(166.238)	(31,86)
Laba (Rugi) Sebelum Pajak Penghasilan / Profit (Loss) Before Income Tax	234.430	171.793	162.583	102.081	68.908	36,46
Beban Pajak Penghasilan / Income Tax Expense	(65.506)	(42.540)	(41.011)	(24.763)	(22.202)	53,99
Laba (Rugi) Tahun Berjalan / Profit (Loss) of Current Year	171.924	129.253	121.573	77.318	46.706	33,01
Penghasilan Komprehensif Lain / Other Comprehensive Income	(1.670)	894	(15.333)	(8.078)	6.539	(286,80)
Jumlah Penghasilan Komprehensif Tahun Berjalan / Total Comprehensive Profit of Current Year	170.254	130.147	106.240	69.240	53.245	30,82
Laba (Rugi) Tahun Berjalan yang Dapat Diatribusikan kepada: / Current Year Profit (Loss) Attributable to:						
Pemilik Entitas Induk / Owner of Parent Entity	171.925	129.254	121.571	77.323	46.704	33,01
Kepentingan Non Pengendali / Non-Controlling Interest	(1)	1	2	(6)	2	47,60
Laba (Rugi) Komprehensif Periode Berjalan yang Dapat Diatribusikan kepada: / Comprehensive Income (Loss) for the Current Period Attributable to:						
Pemilik Entitas Induk / Owner of Parent Entity	170.255	130.148	106.238	69.245	53.243	30,82
Kepentingan Non Pengendali / Non-Controlling Interest	(1)	1	2	(5)	2	47,60
Laba Bersih per Saham (Rupiah Penuh) / Net Profit per Share (Full Rupiah)	17	13	12	8	5	32,90
EBITDA	484.427	453.153	484.872	430.445	416.509	6,90

*) Disajikan kembali / Restated

Ikhtisar Data Keuangan Penting
Key Financial Highlights

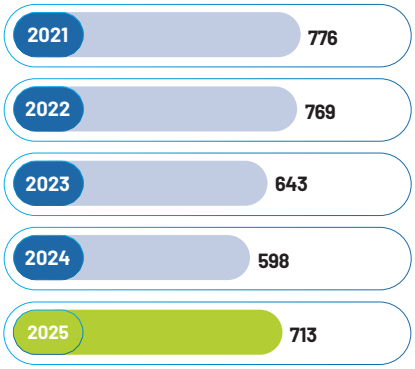
Pendapatan
Net Income

Rp Miliar / Rp Billion



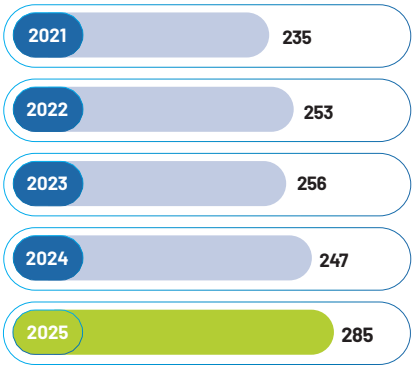
Laba Kotor
Gross Profit

Rp Miliar / Rp Billion



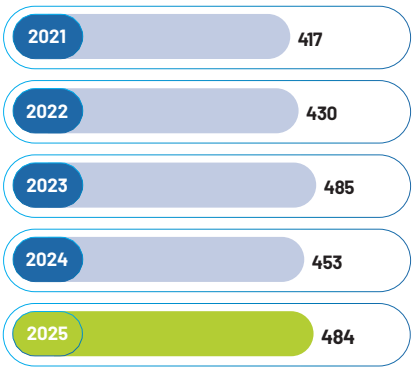
Laba (Rugi) Usaha
Operating Profit (Loss)

Rp Miliar / Rp Billion



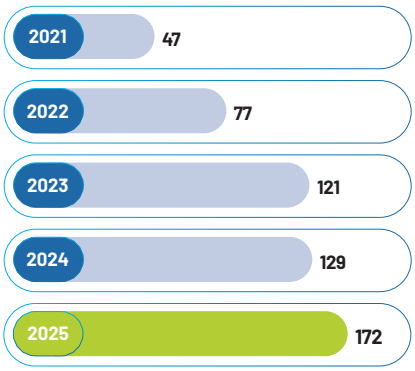
EBITDA
EBITDA

Rp Miliar / Rp Billion



Laba (Rugi) Tahun Berjalan
Profit (Loss) of Current Year

Rp Miliar / Rp Billion



Ikhtisar Data Keuangan Penting
Key Financial Highlights

POSISI KEUANGAN KONSOLIDASIAN / CONSOLIDATED FINANCIAL POSITION

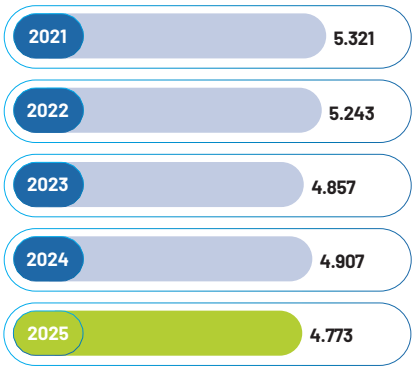
(Disajikan dalam jutaan Rupiah, kecuali dinyatakan lain / Stated in million Rupiah, unless stated otherwise)

Uraian / *Description*	2025	2024	2023	2022*	2021*	Yoy 2024-2025 (%)
Aset / Assets	**4.772.581**	**4.907.687**	**4.856.731**	**5.242.725**	**5.271.954**	**(2,75)**
Aset Lancar / Current Assets	1.021.355	1.000.678	816.846	990.295	919.859	2,07
Aset Tidak Lancar / Non-Current Assets	3.751.226	3.907.008	4.039.885	4.252.430	4.352.095	(3,99)
Liabilitas / Liabilities	**1.359.933**	**1.639.442**	**1.694.318**	**2.167.587**	**2.271.787**	**(17,05)**
Liabilitas Jangka Pendek / Short-Term Liabilities	746.034	822.079	731.493	588.139	426.655	(9,25)
Liabilitas Jangka Panjang / Long-Term Liabilities	613.899	817.363	962.825	1.579.448	1.845.132	(24,89)
Ekuitas / Equity	**3.412.648**	**3.268.245**	**3.162.412**	**3.075.138**	**3.000.166**	**4,42**
Jumlah Aset (Liabilitas dan Ekuitas) / Total Assets (Liabilities and Equity)	**4.772.581**	**4.907.687**	**4.856.731**	**5.242.725**	**5.271.954**	**(2,75)**
Modal Kerja Bersih / Net Working Capital	275.321	178.599	85.353	402.156	493.203	54,16
Total Investasi / Total Investment	53.490	86.671	99.007	91.197	64.214	(38,28)
Jumlah Saham (lembar) / Total Shares (shares)	**9.932.534.336**	**9.932.534.336**	**9.932.534.336**	**9.932.534.336**	**9.932.534.336**	**0,00**

*) Disajikan kembali / Restated

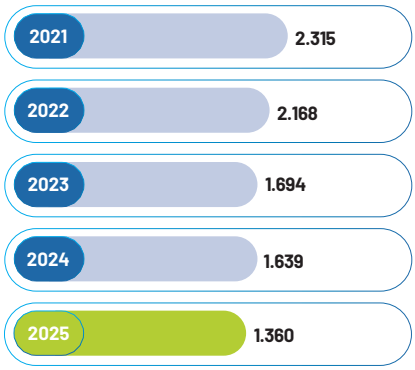
Aset
Assets

Rp Miliar / Rp Billion



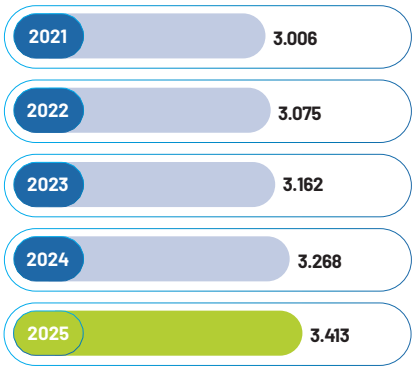
Liabilitas
Liabilities

Rp Miliar / Rp Billion



Ekuitas
Equity

Rp Miliar / Rp Billion



Ikhtisar Data Keuangan Penting
Key Financial Highlights

ARUS KAS KONSOLIDASIAN

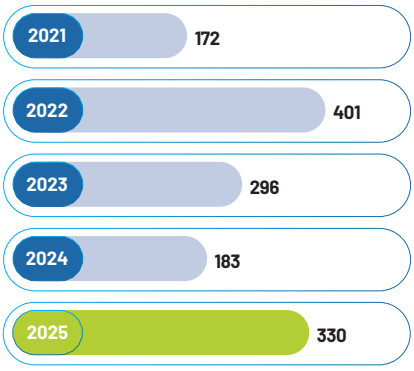
(Disajikan dalam jutaan Rupiah, kecuali dinyatakan lain / Stated in million Rupiah, unless stated otherwise)

Uraian / *Description*	2025	2024	2023	2022	2021*	YoY 2024-2025 (%)
Arus Kas dari Aktivitas Operasi / Cash Flow from Operating Activities	329.614	182.542	296.498	400.926	171.566	80,57
Arus Kas dari Aktivitas Investasi / Cash Flow from Investment Activities	(45.010)	(51.951)	(102.976)	(52.646)	(39.535)	(13,36)
Arus Kas dari Aktivitas Pendanaan / Cash Flow from Financing Activities	(252.683)	(200.023)	(617.976)	(310.100)	(14.407)	26,33
(Penurunan) Kenaikan Bersih Kas dan Setara Kas / Net (Decrease) Increase in Cash and Cash Equivalent	**31.920**	**(69.431)**	**(424.454)**	**38.179**	**146.438**	**(145,97)**
Pengaruh Perubahan Selisih Kurs terhadap Kas dan Setara Kas / Effect of Exchange Rate Differences on Cash and Cash Equivalents	**(916)**	**888**	**(77)**	**35**	**(282)**	**(203,15)**
Kas dan Setara Kas pada Awal Tahun / Cash and cash equivalent at the beginning of the year	**29.843**	**98.387**	**522.918**	**484.704**	**338.547**	**(69,67)**
Kas dan Setara Kas pada Akhir Tahun / Cash and Cash Equivalent at end of the Year	**60.848**	**29.843**	**98.387**	**522.918**	**484.704**	**103,89**

*) Disajikan kembali / Restated

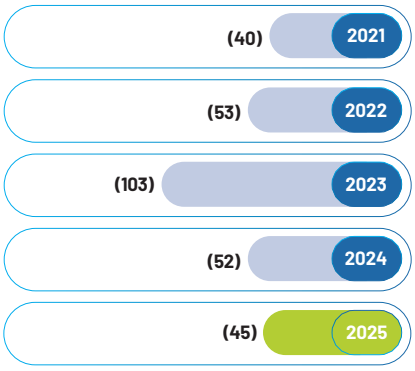
Arus Kas dari Aktivitas Operasi
Cash Flow from Operating Activities

Rp Miliar / Rp Billion



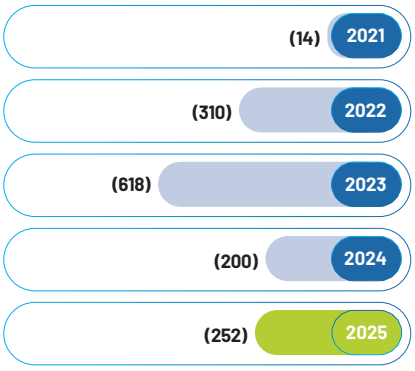
Arus Kas dari Aktivitas Investasi
Cash Flow from Investment Activities

Rp Miliar / Rp Billion



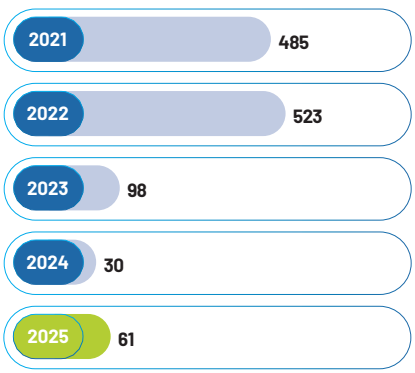
Arus Kas dari Aktivitas Pendanaan
Cash Flow from Financing Activities

Rp Miliar / Rp Billion



Kas dan Setara Kas pada Akhir Tahun
Cash and Cash Equivalent at end of the Year

Rp Miliar / Rp Billion



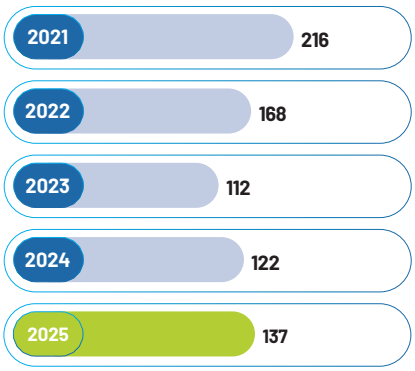
Ikhtisar Data Keuangan Penting
Key Financial Highlights

RASIO KEUANGAN UTAMA / KEY FINANCIAL RATIO

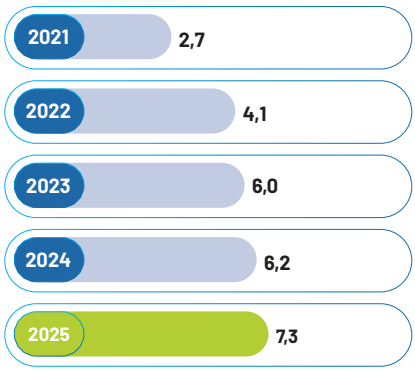
Uraian / *Description*	Satuan / *Unit*	2025	2024	2023	2022*	2021*
Margin Laba Kotor / Gross Profit Margin	%	30	29	32	41	44
Margin Laba Usaha / Operating Profit Margin	%	12	12	13	13	13
Margin Laba Bersih / Net Profit Margin	%	7	6	8	4	3
Margin EBITDA / EBITDA Margin	%	21	22	24	23	24
Rasio Lancar / Current Ratio	%	137	122	112	168	216
Rasio Laba (Rugi) terhadap Pendapatan / Return on Income Ratio	%	7,3	6,2	6,0	4,1	2,7
Rasio Laba (Rugi) terhadap Ekuitas / Return on Equity (ROE) Ratio	%	5,0	3,9	3,8	2,5	1,6
Rasio Laba (Rugi) terhadap Jumlah Aset / Return on Assets (ROA) Ratio	%	3,6	2,6	2,5	1,5	0,9
Rasio Liabilitas terhadap Ekuitas / Debt to Equity Ratio	%	40	50	54	70	76
Rasio Liabilitas terhadap Jumlah Aset / Debt to Assets Ratio	%	29	33	35	41	43
Rasio Liabilitas terhadap EBITDA / Debt to EBITDA Ratio	Kali / Times	2,8	3,6	3,5	5,0	5,5
Tingkat Pengembalian Investasi / Return on Investment	Kali / Times	3,2	2,6	1,2	0,8	1,3

*) Disajikan kembali / Restated

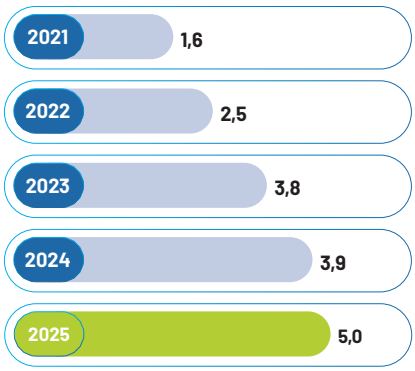
Rasio Lancar (%)
Current Ratio (%)



Rasio Laba (Rugi) terhadap Pendapatan (%)
Return on Income Ratio (%)

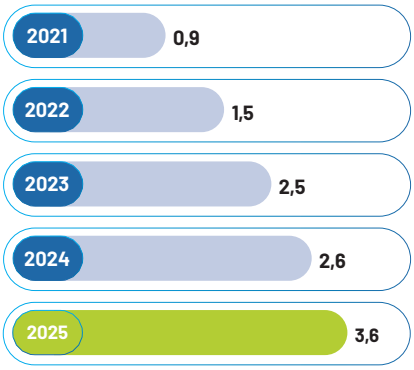


Rasio Laba (Rugi) terhadap Ekuitas (%)
Return on Equity (ROE) Ratio (%)

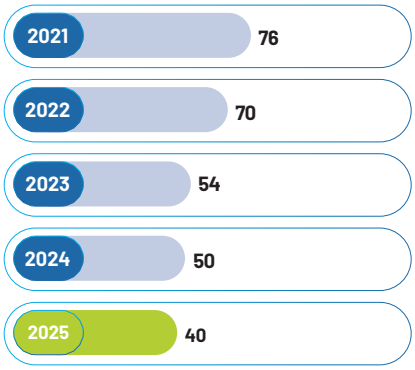


Ikhtisar Data Keuangan Penting
Key Financial Highlights

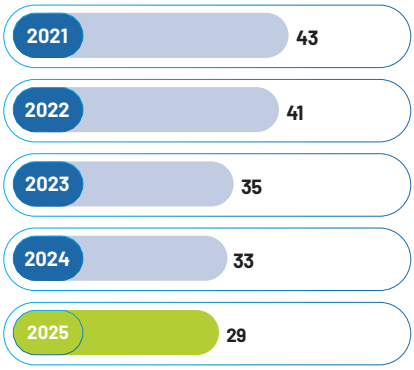
Rasio Laba (Rugi) terhadap Jumlah Aset (%)
Return on Assets (ROA) Ratio (%)



Rasio Liabilitas terhadap Ekuitas (%)
Debt to Equity Ratio (%)



Rasio Liabilitas terhadap Jumlah Aset (%)
Debt to Assets Ratio (%)

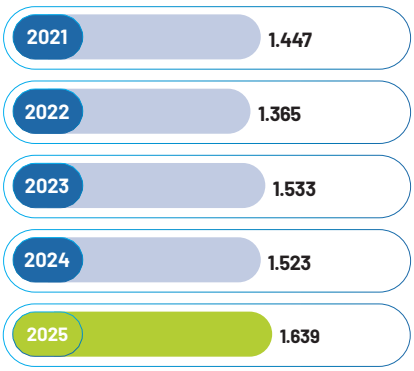


Ikhtisar Operasional
Operational Highlights

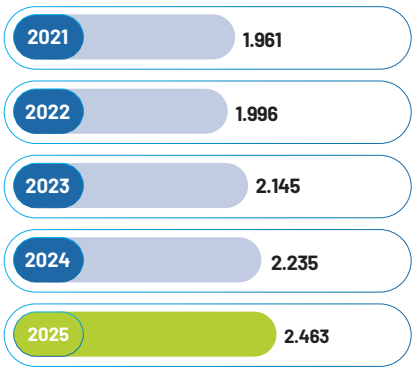
(Disajikan dalam jutaan Rupiah, kecuali dinyatakan lain / Stated in million Rupiah, unless stated otherwise)

Uraian / *Description*	2025	2024	2023	2022	2021	Yoy 2024-2025 (%)
Produksi Terak / Clinker Production	1.638.839	1.522.804	1.532.608	1.364.803	1.447.533	7,62
Produksi Semen / Cement Production	2.463.084	2.235.191	2.144.653	1.995.565	1.960.951	10,20
Volume Penjualan / Sales Volume	2.332.688	2.234.756	2.160.725	2.008.860	1.940.309	4,38

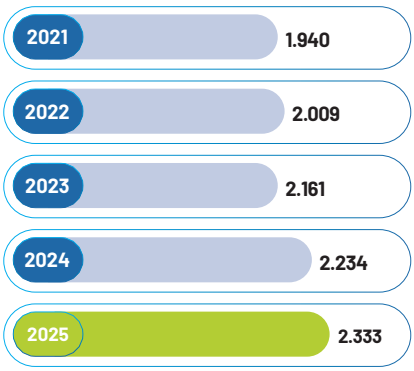
Produksi Terak (Ribu Ton)
Clinker Production (Thousand Tons)



Produksi Semen (Ribu Ton)
Cement Production (Thousand Tons)



Volume Penjualan (Ribu Ton)
Sales Volume (Thousand Tons)



Ikhtisar Saham
Shares Highlights

INFORMASI KINERJA SAHAM

Perseroan telah mencatat dan memperdagangkan sahamnya di Bursa Efek Indonesia sejak 28 Juni 2013. Informasi perkembangan saham Semen Baturaja "**SMBR**". Informasi saham Perseroan untuk tahun 2024 – 2025 adalah sebagai berikut:

INFORMATION OF STOCK PERFORMANCE

The Company has listed and traded its shares on the Indonesia Stock Exchange since June 28, 2013. Information on the development of Semen Baturaja "**SMBR**" shares for 2024 – 2025 is as follows:

Tabel Perdagangan Saham SMBR

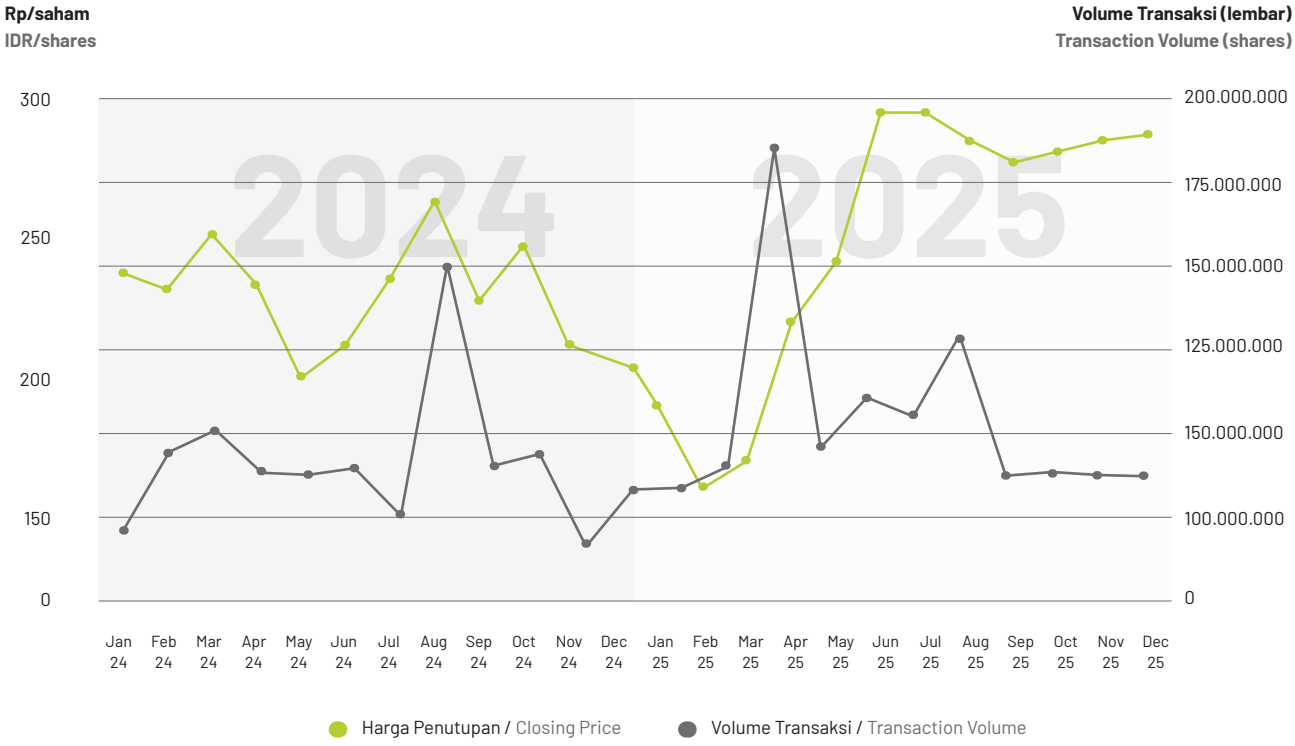
SMBR STOCK TRADING

Periode / *Period*	Harga Saham (Rp) / *Stock Price (Rp)*				Jumlah Saham Beredar (Lembar Saham) / *Number Of Shares Outstanding (Shares)*	Volume Transaksi (Lembar Saham) / *Transaction Volume (Shares)*	Kapitalisasi Pasar (Rp) / *Market Capitalization (Rp)*
	Pembukaan / *Opening*	Tertinggi / *Highest*	Terendah / *Lowest*	Penutupan / *Closing*			
2025							
Triwulan I / Quarter I	206	212	144	170	9.932.534.336	179.872.700	1.688.530.837.120
Triwulan II / Quarter II	145	354	145	296	9.932.534.336	1.916.050.400	2.940.030.163.456
Triwulan III / Quarter III	300	338	244	278	9.932.534.336	3.042.091.500	2.761.244.545.408
Triwulan IV / Quarter IV	288	320	250	294	9.932.534.336	1.226.495.3005	2.860.569.888.768
2024							
Triwulan I / Quarter I	286	306	226	252	9.932.534.336	260.041.500	2.502.998.652.672
Triwulan II / Quarter II	252	266	199	212	9.932.534.336	181.863.200	2.105.697.279.232
Triwulan III / Quarter III	212	280	208	228	9.932.534.336	371.025.900	2.264.617.828.608
Triwulan IV / Quarter IV	228	278	199	204	9.932.534.336	215.813.000	2.026.237.004.544

Ikhtisar Saham
Shares Highlights

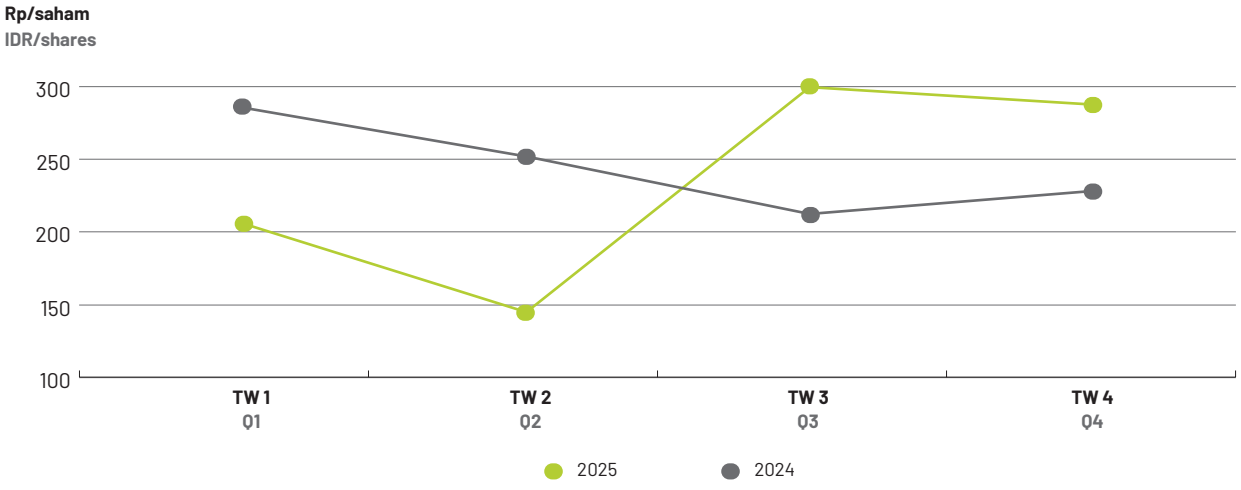
GRAFIK PERGERAKAN HARGA DAN VOLUME TRANSAKSI SAHAM 2024 – 2025

GRAPH OF PRICE MOVEMENT AND STOCK TRANSACTION VOLUME 2024 – 2025



GRAFIK PERGERAKAN HARGA PENUTUPAN SAHAM TRIWULANAN 2024 – 2025

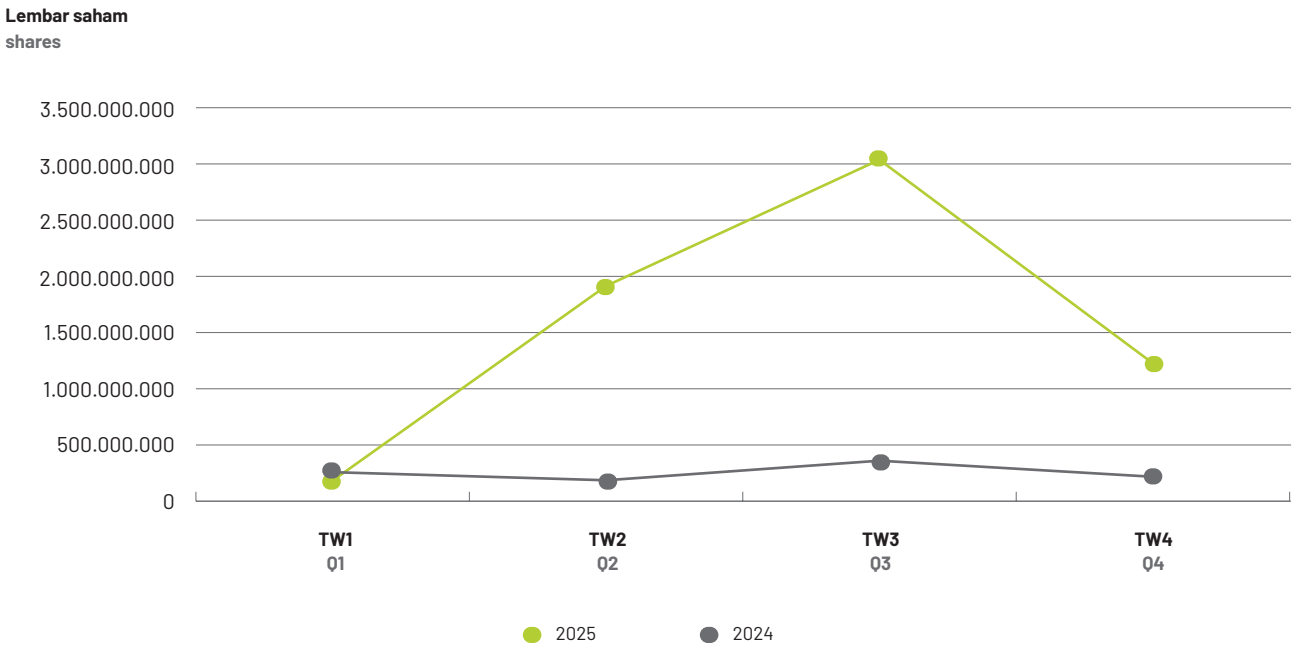
GRAPH OF QUARTERLY STOCK CLOSING PRICE MOVEMENT 2024 – 2025



Ikhtisar Saham
Shares Highlights

GRAFIK PERGERAKAN VOLUME SAHAM TRIWULANAN 2024 – 2025

GRAPH OF QUARTERLY STOCK VOLUME MOVEMENT 2024 – 2025



INFORMASI SAHAM SMBR 2021 – 2025

SMBR STOCK INFORMATION 2021 – 2025

Uraian / *Description*	2025	2024	2023	2022	2021
Jumlah Saham pada Modal Dasar (Lembar Saham) / Number of Shares in Authorized Capital (Shares)	30.000.000.000	30.000.000.000	30.000.000.000	30.000.000.000	30.000.000.000
Nilai Saham pada Modal Dasar (Rp) / Value of Shares in Authorized Capital (Rp)	3.000.000.000.000	3.000.000.000.000	3.000.000.000.000	3.000.000.000.000	3.000.000.000.000
Jumlah Saham Beredar (Lembar Saham) / Number of Outstanding Shares (Shares)	9.932.534.336	9.932.534.336	9.932.534.336	9.932.534.336	9.932.534.336
Nilai Nominal Saham (Rp/Lembar Saham) / Share Nominal Value (Rp/Share)	100	100	100	100	100
Earning per Share (Rp/Lembar) / Earnings per Share (Rp/share)	17	13	12	10	5
Price to Earning Ratio (Kali) / Price to Earnings Ratio (times)	17	16	23	40	119
Price to Book Value (Kali) / Price to Book Value (times)	0,84	0,87	0,87	1,24	2,05

Ikhtisar Saham
Shares Highlights

KRONOLOGI PENCATATAN SAHAM / CHRONOLOGY OF SHARES LISTING

Periode / *Period*	Keterangan / *Description*	Nilai Nominal (Rp) / *Nominal Value (Rp)*	Harga Penawaran (Rp) / *Offering Price (Rp)*	Jumlah Saham Diterbitkan (Lembar) / *Total Shares Issued (Shares)*	Jumlah Saham (Lembar) / *Number Of Shares (Shares)*
	Sebelum IPO / Before IPO			**7.500.000.000**	**7.500.000.000**
2013	Penawaran Umum Saham Perdana (IPO) / Initial Public Offering (IPO)	100	560	2.337.678.500	9.837.678.500
2017	*Management Employee Stock Option Plan* (MESOP)	100	2.550	87.118.78	9.924.797.283
2018	*Management Employee Stock Option Plan* (MESOP)	100	3.090	7.737.053	9.932.534.336
2019	*Management Employee Stock Option Plan* (MESOP)	100	1.160	-	9.932.534.336

Ikhtisar Efek Lainnya
Other Securities Highlights

Hingga 31 Desember 2025, Perseroan tidak memiliki efek lainnya berupa obligasi, sukuk atau obligasi konversi atau pun efek lainnya yang diterbitkan di Bursa Efek Indonesia (BEI) atau bursa mana pun. Sehingga informasi pencatatan efek lainnya tidak terdapat dalam Laporan Tahunan 2025.

As of December 31, 2025, the Company did not have any other securities in the form of bonds, sukuk or convertible bonds or other securities issued on the Indonesia Stock Exchange (IDX) or any other exchange. Therefore, information on the recording of other securities is not included in the 2025 Annual Report.

Penghentian Sementara Perdagangan Saham (*Suspension*) dan/atau Penghapusan Pencatatan Saham (*Delisting*)
Temporary Suspension of Share Trading and/or Delisting of Shares

Hingga 31 Desember 2025, tidak terdapat sanksi yang diperoleh Perseroan terhadap aktivitas perdagangan saham di Bursa Efek, baik penghentian sementara perdagangan saham (*suspension*) dan/atau pembatalan pencatatan saham (*delisting*). Dengan demikian, informasi terkait dampak dari penghentian sementara perdagangan saham (*suspension*) dan/atau pembatalan pencatatan saham (*delisting*) tidak disajikan dalam Laporan Tahunan ini.

As of December 31, 2025, there were no sanctions received by the Company regarding stock trading activities on the Stock Exchange, either temporary suspension of stock trading (suspension) and/or cancellation of stock listing (delisting). Therefore, information related to the impact of temporary suspension of stock trading (suspension) and/or cancellation of stock listing (delisting) is not available in this Annual Report.

Aksi Korporasi
Corporate Actions

Hingga 31 Desember 2025, tidak terdapat aksi korporasi yang dilakukan Perseroan atau yang menyebabkan perubahan signifikan terhadap Perusahaan.

As of December 31, 2025, there were no corporate actions undertaken by the Company or any events that caused significant changes to the Company.

Informasi Mengenai Obligasi, Sukuk atau Obligasi Konversi yang Masih Beredar
Information on Outstanding Bonds, Sukuk, or Convertible Bonds

Hingga 31 Desember 2025, Perseroan tidak menerbitkan obligasi, sukuk, atau obligasi konversi yang beredar (*outstanding*). Dengan demikian, tidak terdapat informasi mengenai daftar obligasi, sukuk, atau obligasi konversi yang beredar (*outstanding*), tingkat bunga/ imbalan, tanggal jatuh tempo, serta peringkat obligasi/sukuk dalam 2 (dua) tahun terakhir.

As of December 31, 2025, the Company did not issue any outstanding bonds, sukuk, or convertible bonds. Accordingly, there is no information to disclose regarding the list of outstanding bonds, sukuk, or convertible bonds, interest rates/yields, maturity dates, or bond/sukuk ratings for the last 2 (two).

Informasi Sumber Pendanaan Lainnya
Information on Other Sources of Funding

Hingga 31 Desember 2025, Perseroan tidak menerbitkan Medium Term Note (MTN) atau pendanaan berbentuk utang lainnya. Dengan demikian, tidak terdapat informasi mengenai sumber pendanaan lainnya pada Laporan Tahunan ini.

As of December 31, 2025, the Company did not issue any Medium-Term Notes (MTN) or any other debt-based funding instruments. Accordingly, there is no information to disclose regarding other sources of funding in this Annual Report.

Kilas Peristiwa 2025
2025 Events Highlights

Tanggal / *Date*	Peristiwa Penting / Deskripsi / *Significant Events/Description*	Dokumentasi / *Documentation*
01 Januari / January 1	Tutup Tahun, Semen Baturaja Gelar Acara Pengiriman Semen Terakhir Tahun 2024 dan Perdana Tahun 2025 / Year-End Closing: Semen Baturaja Holds Last Cement Shipment Ceremony of 2024 and First of 2025	
07 Januari / January 7	Semen Baturaja Bersama Tiga BUMN Berbagi Kasih Natal Untuk Dua Panti Asuhan di Sumsel / Semen Baturaja and Three State-Owned Enterprises Share Christmas Joy with Two Orphanages in South Sumatra	
15 Januari / January 15	Memperingati Bulan K3 Nasional 2025, Semen Baturaja Ajak Semua Pihak Tingkatkan Kesadaran K3 / In Commemoration of National OHS Month 2025, Semen Baturaja Encourages All Parties to Raise OHS Awareness	
22-24 Januari / January 22-24	Semen Baturaja Sumbang 126 Kantong Darah ke PMI di Bulan K3 Nasional / Semen Baturaja Donates 126 Blood Bags to the Indonesian Red Cross (PMI) During National OHS Month	
23 Januari / January 23	Semen Baturaja Berlokaborasi dengan BAZNAS Berikan Bantuan Untuk Korban Banjir di Bandar Lampung / Semen Baturaja Collaborates with BAZNAS to Provide Assistance for Flood Victims in Bandar Lampung	
27 Januari / January 27	Semen Baturaja Kembali Salurkan Bantuan Untuk Korban Banjir di Bandar Lampung / Semen Baturaja Distributed Another Aid for Flood Victims in Bandar Lampung	

Kilas Peristiwa 2025
2025 Events Highlights

Tanggal / *Date*	Peristiwa Penting / Deskripsi / *Significant Events/Description*	Dokumentasi / *Documentation*
5 Februari / February 5	Gelar Seminar K3, Semen Baturaja Perkuat Keselamatan dan Pencegahan Penyalahgunaan NAPZA / Hosting OHS Seminar, Semen Baturaja Strengthens Safety Awareness and Drug Abuse Prevention	
12 Februari / February 12	Dukung Asta Cita Prabowo, Semen Baturaja dan ITERA Perkuat Sinergi Pendidikan dan Industri / In Support of Prabowo's Asta Cita, Semen Baturaja and ITERA Strengthen Education and Industry Synergy	
14 Februari / February 14	The Best CEO 2024- Direktur Utama SMBR Suherman Yahya / The Best CEO 2024 – President Director of SMBR, Suherman Yahya	Tidak ikut partisipasi seremonial / Did not participate in the ceremony
24 Februari / February 24	Wujud Komitmen pada Praktik Ramah Lingkungan, Semen Baturaja Kembali Raih Penghargaan PROPER Hijau 2024 dari KLHK / Reaffirming Commitment to Environmentally Friendly Practices, Semen Baturaja Once Again Receives the PROPER Green Award 2024 from the Ministry of Environment and Forestry	
7 Maret / March 7	Semen Baturaja Dorong Transisi Energi Baru Terbarukan Melalui Pemanfaatan AFR / Semen Baturaja Drives New and Renewable Energy Transition Through AFR Utilization	
3-21 Maret / March 3-21	Berbagi Berkah di Bulan Ramadan, Semen Baturaja Bagikan Ratusan Takjil di 27 Masjid OKU / Sharing Blessings During Ramadan, Semen Baturaja Distributes Hundreds of Iftar Meals at 27 Mosques in OKU	

Kilas Peristiwa 2025
2025 Events Highlights

Tanggal / *Date*	Peristiwa Penting / Deskripsi / *Significant Events/Description*	Dokumentasi / *Documentation*
21 Maret / March 21	Bukti Penerapan Tata Kelola Unggul, Semen Baturaja Raih Predikat 'Very Good' ACGS 2024 / Demonstrating Excellence in Governance, Semen Baturaja Achieves 'Very Good' Rating at ACGS 2024	
21 Maret / March 21	Semen Baturaja Tebar Kebaikan Ramadan, Kembali Salurkan Bantuan untuk TPA dan Masjid Sekitar Perusahaan / Semen Baturaja Spreads the Blessings of Ramadan, Distributing Another Assistance to Quranic Schools and Mosques Around the Company	
27 Maret / March 27	Tumbuh 6,3% Semen Baturaja Bukukan Laba Rp129,25 Miliar di 2024 / Growing 6.3%, Semen Baturaja Records a Net Profit of Rp129.25 billion in 2024	
21 April / April 21	Pefindo Naikkan Peringkat Semen Baturaja, Didukung Sinergi Kuat dengan SIG dan Fundamental yang Solid / Pefindo Upgrades Semen Baturaja's Rating, Supported by Strong Synergy with SIG and Solid Fundamentals	
21 April / April 21	Tanggap Bencana, Semen Baturaja Bersama BAZNAS Berikan Bantuan Untuk Korban Banjir di Bandar Lampung / Disaster Response: Semen Baturaja and BAZNAS Provide Assistance for Flood Victims in Bandar Lampung	
14-29 April / April 14-29	Semen Baturaja Laksanakan Overhaul Pabrik Baturaja 2, Perkuat Komitmen K3 dan Optimalisasi Produksi / Semen Baturaja Conducts Overhaul of Baturaja Plant 2, Reinforcing OHS Commitment and Production Optimization	

Kilas Peristiwa 2025
2025 Events Highlights

Tanggal / *Date*	Peristiwa Penting / Deskripsi / *Significant Events/Description*	Dokumentasi / *Documentation*
24 April / April 24	Semen Baturaja Gelar Halalbihalal, Teguhkan Sinergi dan Optimisme Menatap Masa Depan / Semen Baturaja Holds Halal Bi Halal Gathering, Strengthening Synergy and Optimism for the Future	
17 April / April 17	Poslansia Klinik Pratama Semen Baturaja, Bukti Konsistensi Kepedulian terhadap Lansia / Elderly Integrated Service Post (Poslansia) of Semen Baturaja Primary Clinic, a Testament to Consistent Care for the Elderly	
5 Mei / May 5	Semen Baturaja Catat Kinerja Cemerlang, Laba Bersih Kuartal I – 2025 Meroket 864% / Semen Baturaja Records Outstanding Performance, Net Profit in Q1 2025 Soars 864%	
11-12 Mei / May 11-12	Semen Baturaja Tennis Championship 2025 Resmi Dibuka, Dorong Minat Olahraga Tenis di Kalangan Pelajar OKU Raya / Semen Baturaja Tennis Championship 2025 Officially Launched, Promoting Interest in Tennis Among Students in OKU Raya	
15 Mei / May 15	Semen Baturaja Gandeng Palcomtech Baturaja Tingkatkan Kompetensi Digital Untuk Warga Ring 1 Sekitar Perusahaan / Semen Baturaja Partners with Palcomtech Baturaja to Enhance Digital Competency for Ring 1 Community Residents	
27 Mei / May 27	Gelar RUPST 2024, Semen Baturaja Bagikan Dividen Rp25,85 Miliar / 2024 AGMS Convention, Semen Baturaja Distributes Dividends of Rp25.85 Billion	

Kilas Peristiwa 2025
2025 Events Highlights

Tanggal / *Date*	Peristiwa Penting / Deskripsi / *Significant Events/Description*	Dokumentasi / *Documentation*
5 Juni / June 5	Sambut Iduladha 1446 H, Semen Baturaja Salurkan 13 Ekor Sapi Kurban di Tiga Wilayah Operasional / In Celebration of Eid al-Adha 1446 H, Semen Baturaja Distributes 13 Sacrificial Cattle Across Three Operational Areas	
11 Juni / June 11	Semen Baturaja Menerima Kunjungan Pangdam II Sriwijaya, Perkuat Sinergi Pembangunan dan Keamanan / Semen Baturaja Receives Visit from Commander of Sriwijaya II Regional Military Command, Strengthening Development and Security Synergy	
11 Juni / June 11	Bukti Konsistensi Berkelanjutan, Semen Baturaja Kembali Borong 2 Penghargaan dalam Ajang TOP CSR Awards 2025 / Demonstrating Consistent Sustainability, Semen Baturaja Once Again Wins 2 Awards at the 2025 TOP CSR Awards	
13 Juni / June 13	Semen Baturaja Peringati Hari Lingkungan Hidup dengan Tanam Pohon dan Gerakan Tukar Sampah Plastik Jadi Kopi / Semen Baturaja Commemorates World Environment Day with Tree Planting and a Plastic Waste-for-Coffee Exchange Program	
26 Juni / June 26	Semen Baturaja Raih Penghargaan The Best Execution Winner in Cement Industry pada Ajang SPEx2 Award 2025 / Semen Baturaja Receives The Best Execution Winner in Cement Industry Award at SPEx2 Award 2025	
4 Juli / July 4	Ikatan Istri Karyawan Semen Baturaja Gelar Mubes VII, Yenni Hari Liandu Terpilih Sebagai Ketua Umum Baru / Semen Baturaja Employees' Wives Association Holds 7th General Assembly, Yenni Hari Liandu Elected as New Chairwoman	

Kilas Peristiwa 2025
2025 Events Highlights

Tanggal / *Date*	Peristiwa Penting / Deskripsi / *Significant Events/Description*	Dokumentasi / *Documentation*
9 Juli / July 9	Berkat Kinerja Lingkungan, Semen Baturaja Terima Sertifikat PROPER Hijau dari Pemprov Sumsel / In Recognition of Environmental Performance, Semen Baturaja Receives PROPER Green Certificate from South Sumatra Provincial Government	
16 Juli / July 16	Semen Baturaja Jalin Sinergi Strategis dengan Pemprov Lampung untuk Percepatan Pembangunan / Semen Baturaja Establishes Strategic Synergy with Lampung Provincial Government to Accelerate Development	
1 Agustus / August 1	Dari Single Digit ke Double Digit, Laba Bersih SMBR Naik di Semester I-2025 / From Single Digit to Double Digit, SMBR's Net Profit Rises in H1 2025	
13 Agustus / August 13	Semen Baturaja Latih Warga Ring 1 Hadapi Kebakaran & Bencana, Wujud Nyata Peduli Keselamatan / Semen Baturaja Trains Ring 1 Community Residents on Fire and Disaster Response, a Concrete Expression of Safety Commitment	
4 September / September 4	RDF Jadi Jawaban, Semen Baturaja Bersama KLH Siapkan Transformasi Sampah Jadi Energi di Sumsel / RDF as the Answer: Semen Baturaja and the Ministry of Environment Prepare Waste-to-Energy Transformation in South Sumatra	
8 September / September 8	Komitmen GRC Berbuah Manis, Semen Baturaja Kembali Dianugerahi TOP GRC Awards 2025 / GRC Commitment Bears Fruit, Semen Baturaja Once Again Honored at TOP GRC Awards 2025	

Kilas Peristiwa 2025
2025 Events Highlights

Tanggal / *Date*	Peristiwa Penting / Deskripsi / *Significant Events/Description*	Dokumentasi / *Documentation*
11 September / September 11	Semen Baturaja Apresiasi Distributor, Perkuat Sinergi untuk Menang di Pasar / Semen Baturaja Appreciates Distributors, Strengthens Synergy to Win in the Market	
18 September / September 18	Semen Baturaja Bersama Bursa Efek Indonesia Launching Galeri Investasi Digital BEI-SMBR, Dorong Literasi Finansial di Baturaja / Semen Baturaja and the Indonesia Stock Exchange Launch the BEI-SMBR Digital Investment Gallery, Promoting Financial Literacy in Baturaja	
22 September / September 22	Semen Baturaja Bersama Pangdam II Sriwijaya Bantu Rehabilitasi Rumah Tidak Layak Huni untuk Warga / Semen Baturaja and Commander of Sriwijaya II Regional Military Command Assist in Rehabilitating Uninhabitable Homes for Residents	
29 September / September 29	Direksi Semen Baturaja Ungkap Strategi Kunci di Balik Kinerja Positif Semester I 2025 / Semen Baturaja's Board of Directors Reveals Key Strategies Behind Positive Performance in Semester 1 of 2025	
30 September / September 30	Semen Baturaja Kenalkan Tiga Program Unggulan untuk Pemberdayaan Masyarakat di Air Gading / Semen Baturaja Introduces Three Flagship Programs for Community Empowerment in Air Gading	
15 Oktober	Semen Baturaja Gelar SMBR Innovation Award 2025, Dorong Budaya Inovasi di Lingkungan Perusahaan / Semen Baturaja Holds SMBR Innovation Award 2025, Fostering a Culture of Innovation Within the Company	

Kilas Peristiwa 2025
2025 Events Highlights

Tanggal / *Date*	Peristiwa Penting / Deskripsi / *Significant Events/Description*	Dokumentasi / *Documentation*
17 Oktober / October 17	Semen Baturaja Gelar Temu Jago Bangunan di Bandar Lampung untuk Tingkatkan Skill Tukang Lokal / Semen Baturaja Hosts Construction Skills Gathering in Bandar Lampung to Enhance Local Tradespeople's Skills	
29 Oktober / October 29	Gelar RUPSLB, Semen Baturaja Tambah Kegiatan Usaha Baru untuk Perkuat Strategi Bisnis / olding Extraordinary GMS, Semen Baturaja Adds New Business Activities to Strengthen Business Strategy	
30 Oktober / October 30	Momentum Pertumbuhan Berlanjut, Semen Baturaja Bukukan Laba Bersih Naik Empat Kali Lipat Hingga Kuartal III – 2025 / Growth Momentum Continues, Semen Baturaja Records Net Profit Up Fourfold Through Q3 2025	
30 Oktober / October 30	Dukung Tukang Lokal Lebih Terampil, Semen Baturaja Gelar Temu Tukang di Muara Enim / Supporting Greater Skill Development Among Local Tradespeople, Semen Baturaja Hosts Tradesperson Gathering in Muara Enim	
31 Oktober / October 31	Fundamental Kuat dan Transaksi Meningkat, Semen Baturaja Dinobatkan sebagai The Best Public Company 2025 / Strong Fundamentals and Increased Transactions, Semen Baturaja Named the Best Public Company 2025	
4 November / November 4	Melalui Transformasi SDM, Semen Baturaja Raih Dua Penghargaan di TOP Human Capital Awards 2025 / Through Human Capital Transformation, Semen Baturaja Wins Two Awards at TOP Human Capital Awards 2025	

Kilas Peristiwa 2025
2025 Events Highlights

Tanggal / *Date*	Peristiwa Penting / Deskripsi / *Significant Events/Description*	Dokumentasi / *Documentation*
8 November / November 8	Semen Baturaja Gelar Retail Gathering untuk Perkuat Kemitraan dan Pembangunan Lampung / Semen Baturaja Holds Retail Gathering to Strengthen Partnerships and Development in Lampung	
11 November / November 11	Semen Baturaja Resmikan Program Rucida dan Batik, Dorong Kemandirian Ekonomi Masyarakat Air Gading / Semen Baturaja Officially Launches Rucida and Batik Programs, Promoting Economic Independence for the Air Gading Community	
12 November / November 12	Semen Baturaja Raih 3 Penghargaan GRC & Leadership Award 2025, Wujud Komitmen pada Tata Kelola dan Kepemimpinan Unggul / Semen Baturaja Receives 3 Awards at GRC & Leadership Award 2025, Reflecting Commitment to Governance and Outstanding Leadership	
11 November / November 11	Semen Baturaja Ajak Masyarakat OKU Melek Investasi Lewat Edukasi Pasar Modal / Semen Baturaja Encourages OKU Community to Embrace Investment Through Capital Market Education	
14 November / November 14	Rayakan HUT ke – 51 Tahun, Semen Baturaja Salurkan Bantuan Senilai Rp715,1 Juta untuk Masyarakat / Celebrating its 51st Anniversary, Semen Baturaja Channels Assistance Worth Rp715.1 Million for the Community	
22 November / November 22	Semen Baturaja Dukung Penguatan Kompetensi K3 Mahasiswa FEB Universitas Muhammadiyah Palembang / Semen Baturaja Supports OHS Competency Development for Students of the Faculty of Economics and Business, Universitas Muhammadiyah Palembang	

Kilas Peristiwa 2025
2025 Events Highlights

Tanggal / *Date*	Peristiwa Penting / Deskripsi / *Significant Events/Description*	Dokumentasi / *Documentation*
26 November / November 26	Semen Baturaja Sabet TOP SDGs Award 2025 Berkat Konsistensi Jalankan Program Keberlanjutan / Semen Baturaja Wins TOP SDGs Award 2025 in Recognition of Consistent Implementation of Sustainability Programs	
27 November / November 27	Tingkatkan Kompetensi Tukang, Semen Baturaja Gelar Advokasi Tukang di Baturaja / Enhancing Tradespeople's Competency, Semen Baturaja Holds Tradesperson Advocacy Program in Baturaja	
27 November / November 27	Pemanfaatan Bahan Bakar Alternatif Antarkan Semen Baturaja Raih SIGREEN 2025 / Alternative Fuel Utilization Earns Semen Baturaja the SIGREEN 2025 Award	
28 November / November 28	Konsistensi Keberlanjutan Diakui, Semen Baturaja Kantongi Gold di ASRRAT 2025 untuk Keempat Kalinya / Sustainability Consistency Recognized, Semen Baturaja Secures Gold at ASRRAT 2025 for the Fourth Consecutive Time	
28 November / November 28	Semen Baturaja Borong Tiga Penghargaan ICSA 2025, Perkuat Fondasi Transformasi Keberlanjutan Perusahaan / Semen Baturaja Sweeps Three Awards at ICSA 2025, Reinforcing the Foundation of the Company's Sustainability Transformation	
24-28 November / November 24–28	Semen Baturaja Raih Lima Penghargaan dalam Ajang TKMPN XXIX–2025,Kukuhkan Komitmen Inovasi dan Peningkatan Produktivitas / Semen Baturaja Wins Five Awards at TKMPN XXIX–2025, Cementing Commitment to Innovation and Productivity Improvement	

Kilas Peristiwa 2025
2025 Events Highlights

Tanggal / *Date*	Peristiwa Penting / Deskripsi / *Significant Events/Description*	Dokumentasi / *Documentation*
1 Desember / December 1	Kunjungan Kerja Gubernur Sumsel ke Semen Baturaja / Working Visit of South Sumatra Governor to Semen Baturaja	
3 Desember / December 3	Semen Baturaja Salurkan Bantuan Senilai Rp99,6 Juta untuk Korban Banjir Bandang & Tanah Longsor di Sumatra dan Aceh / Semen Baturaja Channels Assistance Worth Rp99.6 Million for Victims of Flash Floods and Landslides in Sumatra and Aceh	
4 Desember / December 4	Transformasi Digital Kian Matang, Semen Baturaja Borong Dua Penghargaan TOP DIGITAL Awards 2025 / Digital Transformation Reaches Greater Maturity, Semen Baturaja Sweeps Two Awards at TOP DIGITAL Awards 2025	
18 Desember / December 18	Lewat RUPSLB, Semen Baturaja Perkuat Tata Kelola dan Fleksibilitas Strategis / Through Extraordinary GMS, Semen Baturaja Strengthens Corporate Governance and Strategic Flexibility	
19 Desember / December 19	Semen Baturaja Raih Predikat Lima Bintang di Indonesia CSR Excellence Award 2025 / Achieves Five-Star Rating at Indonesia CSR Excellence Award 2025	

Laporan Manajamen

Management Report



02



Laporan Dewan Komisaris
Board of Commissioners Report

Sebagai bagian dari fungsi pengawasan, Dewan Komisaris secara konsisten melakukan evaluasi terhadap kinerja Direksi dalam mengelola Perseroan.

As part of its supervisory function, the Board of Commissioners consistently evaluates the performance of the Board of Directors in managing the Company.

PARA PEMEGANG SAHAM DAN PEMANGKU KEPENTINGAN YANG TERHORMAT,

Puji syukur kami panjatkan ke hadirat Tuhan Yang Maha Esa, karena atas limpahan Rahmat dan karunia-Nya, Perseroan mampu melewati tahun 2025 dengan capaian yang memuaskan. Capaian ini tidak terlepas dari upaya Direksi dalam mengarahkan strategi usaha serta memastikan efektivitas operasional di seluruh lini bisnis. Dewan Komisaris memandang bahwa Direksi telah menjalankan perannya dengan baik dalam menjaga keseimbangan antara pencapaian target jangka pendek dan penguatan fondasi bisnis jangka panjang. Berbagai langkah strategis yang ditempuh sepanjang tahun berjalan turut berkontribusi terhadap peningkatan nilai Perseroan, sekaligus memperkuat posisi Perseroan dalam menghadapi ketidakpastian pasar.

Dalam menjalankan mandatnya, Dewan Komisaris secara konsisten melaksanakan fungsi pengawasan melalui pendekatan yang konstruktif dan terukur. Dengan dukungan komite-komite yang berada di bawah koordinasi Dewan Komisaris, proses pengawasan dilakukan secara menyeluruh terhadap aspek kinerja, kepatuhan, serta implementasi kebijakan strategis. Interaksi yang intensif dan terbuka dengan Direksi menjadi bagian penting dalam memastikan bahwa setiap keputusan yang diambil telah melalui

HONORABLE STAKEHOLDERS AND SHAREHOLDERS,

We thank God for His abundant grace and blessings that the Company was able to conclude 2025 with satisfactory achievements. These accomplishments are inseparable from the Board of Directors' efforts in steering business strategies and ensuring operational effectiveness across all business lines. The Board of Commissioners stated that the Board of Directors performed well in balancing short-term targets and strengthening the Company's long-term business foundations. Various strategic initiatives that were conducted throughout the year did not only increase the Company's value, but also reinforced its position in facing market uncertainties.

While carrying out its mandate, The Board of Commissioners has consistently exercised its supervisory function through a constructive and measured approach. With the support of committees under its coordination, the Board of Commissioners has conducted comprehensive oversight of performance aspects, compliance, and strategic policies implementation. Intensive and open interactions with the Board of Directors are important to ensure that every decision was made after careful consideration and in accordance



INOSENTIUS SAMSUL

Komisaris Utama
President Commissioner

Laporan Dewan Komisaris
Board of Commissioners Report

pertimbangan yang matang dan sejalan dengan prinsip tata kelola yang baik. Lebih lanjut, Dewan Komisaris juga menaruh perhatian khusus pada penerapan prinsip-prinsip *Good Corporate Governance* (GCG) sebagai landasan utama dalam pengelolaan Perseroan. Prinsip transparansi, akuntabilitas, responsibilitas, independensi, dan kewajaran senantiasa menjadi acuan dalam mengawal arah kebijakan serta aktivitas operasional Perseroan.

with the principles of Good Corporate Governance (GCG). Furthermore, the Board of Commissioners also emphasized the application of GCG principles as the primary foundation for managing the Company. The principles of transparency, accountability, responsibility, independence, and fairness are being upheld in guiding the Company's policy direction and operational activities.

Melalui laporan ini, Dewan Komisaris menyampaikan gambaran menyeluruh mengenai pelaksanaan fungsi pengawasan dan pemberian arahan selama tahun 2025. Uraian yang disampaikan mencakup penilaian atas kinerja Direksi, pengamatan terhadap implementasi strategi bisnis, efektivitas penerapan tata kelola Perseroan, serta pandangan Dewan Komisaris terhadap peluang dan tantangan yang akan dihadapi pada periode mendatang.

Through this report, the Board of Commissioners would like to present a comprehensive overview of the implementation of its supervisory functions and guidance throughout 2025. The summary includes an assessment of the Board of Directors' performance, observations on business strategies implementation, effectiveness of corporate governance practices, and the Board of Commissioners' view on future opportunities and challenges in the upcoming period.

PANDANGAN DEWAN KOMISARIS TERHADAP KONDISI EKSTERNAL

Sepanjang tahun 2025, dinamika perekonomian global menunjukkan kecenderungan perlambatan dibandingkan periode sebelumnya. Perlambatan dipengaruhi oleh adanya penerapan tarif yang tinggi oleh AS untuk beberapa negara saingannya dan fragmentasi geopolitik di Timur Tengah serta ketegangan antara Rusia dan Ukraina yang terus memicu ketegangan dalam perdagangan global, sekaligus memperbesar risiko terhadap kebijakan fiskal dan struktural di berbagai negara.

BOARD OF COMMISSIONERS' VIEW ON EXTERNAL CONDITIONS

Throughout 2025, the global economy dynamics indicated a tendency towards slower growth compared to the previous period. This was influenced by the United States' high tariffs on several of its competitors, geopolitical fragmentation in the Middle East, and ongoing tensions between Russia and Ukraine, which triggered strains in global trade and increased risks to fiscal and structural policies in various countries.

Berdasarkan laporan *World Economic Outlook* yang diterbitkan oleh International Monetary Fund, pertumbuhan ekonomi dunia pada tahun 2025 diproyeksikan berada pada level 3,3%. Angka ini mencerminkan moderasi pertumbuhan, terutama di negara-negara maju yang diperkirakan hanya tumbuh sekitar 1,8%. Sementara itu, kelompok negara berkembang masih menunjukkan resiliensi dengan tingkat pertumbuhan yang diperkirakan mencapai 4,2%.

According to the World Economic Outlook report, published by the International Monetary Fund, global economic growth in 2025 is projected to reach 3.3%. This reflects moderated growth, especially in developed countries, which are expected to grow by only around 1.8%. Meanwhile, emerging economies continue to demonstrate resilience, with growth projected at 4.2%.

Laporan Dewan Komisaris
Board of Commissioners Report

Di tengah tekanan global tersebut, perekonomian nasional justru memperlihatkan kinerja yang relatif solid. Data dari Badan Kebijakan Fiskal di bawah Kementerian Keuangan Republik Indonesia mencatat bahwa pertumbuhan ekonomi Indonesia pada tahun 2025 mengalami kenaikan hingga mencapai 5,11% (c-to-c) dibanding tahun sebelumnya yang hanya mencapai 5,03% (c-to-c). Pertumbuhan ini didorong oleh kontribusi hampir di seluruh sektor usaha, kecuali pertambangan dan penggalian yang terkontraksi sebesar 0,66%.

Amid these global pressures, the national economy showed relatively solid performance. A data from the Fiscal Policy Agency under the Indonesian Ministry of Finance reported that Indonesia's economic growth in 2025 surged to 5.11% (c-to-c) compared to 5.03% (c-to-c) in the previous year. This growth was driven by contributions from nearly all business sectors, except mining and quarrying that contracted by 0.66%.

Stabilitas ekonomi tersebut juga tercermin dari capaian inflasi yang terkendali. Kementerian Koordinator Bidang Perekonomian Republik Indonesia mencatat bahwa kondisi makroekonomi Indonesia tetap terjaga dengan baik. Laju berhasil dikendalikan dalam kisaran target sebesar 2,5±1% dan tercatat sebesar 2,72% (yoy) pada November 2025. Kondisi positif ini juga tercermin di sektor pasar keuangan. Kinerja Indeks Harga Saham Gabungan (IHSG) terus menguat dan berada di level 8.644,26 pada 29 Desember 2025. Capaian tersebut mencerminkan kepercayaan investor yang tetap terjaga terhadap prospek perekonomian nasional.

This economic stability was also reflected through a controlled inflation. Indonesian Coordinating Ministry for Economic Affairs noted that Indonesia's macroeconomic conditions were maintained. The inflation rate was successfully kept within the target range of 2.5±1%, standing at 2.72% (yoy) as of November 2025. This positive condition also extended to the financial market sector. In addition, the Indonesia Composite Stock Price Index (IHSG) continued to strengthen, reaching 8,644.26 on December 29, 2025, reflecting a stable investor confidence in the national economy outlook.

Sejalan dengan kondisi makroekonomi yang relatif stabil, industri semen nasional tetap menunjukkan perkembangan yang cukup baik meskipun menghadapi tekanan permintaan. Berdasarkan data dari Asosiasi Perusahaan Semen Seluruh Indonesia (ASPERSSI), volume produksi semen nasional pada tahun 2025 mengalami kontraksi sekitar 4,5% (yoy) menjadi 64,7 juta ton. Penjualan di pasar domestik juga tercatat menurun sebesar 1,5% (yoy) menjadi 63,9 juta ton. Di sisi lain, kinerja ekspor menunjukkan pertumbuhan yang signifikan, dengan peningkatan sebesar 32,2% (yoy) menjadi 1,32 juta ton sepanjang tahun 2025. Di tengah dinamika tersebut, industri semen nasional masih dihadapkan dengan kondisi kelebihan kapasitas (*overcapacity*) yang cukup tinggi.

In line with the relatively stable macroeconomic conditions, the national cement industry continued to show notable development despite facing demand pressures. According to a data from the Indonesian Cement Companies Association (ASPERSSI), national cement production volume in 2025 contracted by approximately 4.5% (yoy) to 64.7 million tons. Domestic sales also declined by 1.5% (yoy) to 63.9 million tons. On the other hand, export performance recorded significant growth, increasing by 32.2% (yoy) to 1.32 million tons throughout 2025. Amid these dynamics, the national cement industry continued to face a slightly high overcapacity.

PENILAIAN DEWAN KOMISARIS TERHADAP KINERJA DIREKSI

Sebagai bagian dari fungsi pengawasan, Dewan Komisaris secara konsisten melakukan evaluasi terhadap kinerja Direksi dalam mengelola Perseroan. Penilaian dilakukan dengan mengacu pada sejumlah indikator utama, antara lain pencapaian target dalam Rencana Kerja dan Anggaran

BOARD OF COMMISSIONERS' ASSESSMENT OF THE BOARD OF DIRECTORS' PERFORMANCE

As part of its supervisory function, the Board of Commissioners consistently evaluates the performance of the Board of Directors in managing the Company. The assessment refers to several key indicators, including achievement targets in the Company's Work Plan and Budget (RKAP), annual

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Perusahaan (RKAP), perbandingan kinerja keuangan dan operasional secara tahunan, serta realisasi *Key Performance Indicators* (KPI) tahun 2025.

financial and operational performance comparisons, and the realization of Key Performance Indicators (KPI) for 2025.

Berdasarkan hasil evaluasi tersebut, Dewan Komisaris menilai bahwa Direksi telah menjalankan pengelolaan Perseroan dengan baik sepanjang tahun 2025. Hal ini tercermin dari kemampuan Perseroan dalam menjaga stabilitas struktur permodalan, dengan total aset per 31 Desember 2025 sebesar Rp4,77 triliun atau mencapai 96,81% dari target. Liabilitas tercatat sebesar Rp1,36 triliun 95,55% dari target, sementara ekuitas mencapai Rp3,41 triliun atau sebesar 97,32%.

Based on the results of such evaluation, the Board of Commissioners is of the view that the Board of Directors has managed the Company well throughout 2025. This is reflected in the Company's ability to maintain the stability of its capital structure, with total assets as of December 31, 2025 amounting to Rp4.77 trillion, or 96.81% of target. Liabilities were recorded at Rp1.36 trillion 95.55% of target, while equity reached Rp3.41 trillion, or 97.32% of target.

Dari sisi profitabilitas, kinerja Perusahaan menunjukkan pertumbuhan yang positif. Pendapatan tercatat sebesar Rp2,36 triliun atau meningkat 12,94% dibandingkan tahun sebelumnya, sedangkan laba tahun berjalan mencapai Rp171,92 miliar atau tumbuh sebesar 33,01%. Capaian ini mencerminkan efektivitas strategi Direksi dalam menjaga kinerja di tengah tekanan industri.

In terms of profitability, the Company's performance demonstrated positive growth. Revenue was recorded at Rp2.36 trillion, representing an increase of 12.94% compared to the previous year, while profit for the year reached Rp171.92 billion, or a growth of 33.01%. These achievements reflect the effectiveness of the Board of Directors' strategy in sustaining performance amid industry pressures.

Pada sisi kinerja keuangan, Dewan Komisaris berpandangan bahwa Perseroan terus berupaya meningkatkan nilai tambah dan keunggulan kompetitif, penerapan *operational excellence* di berbagai bidang dengan meningkatkan performa peralatan, optimalisasi *supply chain* dengan tetap mendukung terciptanya industri semen yang ramah lingkungan, serta disisi lain juga perlu dilakukan langkah langkah *cost leadership* secara tepat dan mengoptimalkan peningkatan pendapatan lainnya.

From a financial performance perspective, the Board of Commissioners believes that the Company continues to expand its added value and competitive advantages, implement operational excellence across areas by improving its equipment performance, and optimize the supply chain while supporting an environmentally-friendly cement industry. Moreover, appropriate cost leadership measures and other income streams optimization must also be considered.

Pada tahun 2025, realisasi pendapatan yang dibukukan mencapai sebesar Rp2,36 triliun atau 87,76% dari RKAP, dan meningkat 12,94% jika dibandingkan dengan tahun sebelumnya. Di sisi lain, realisasi beban pokok penjualan tahun 2025 tercatat sebesar Rp1,65 triliun atau mencapai 94,94% dari RKAP, dan meningkat 10,46% dari tahun lalu. Keduanya berdampak terhadap perubahan laba kotor pada tahun 2025 sebesar 4,69% dari RKAP, dan naik 19,11% jika dibandingkan tahun sebelumnya.

In 2025, realized revenue amounted to Rp2.36 trillion, or 87.76% of the RKAP, representing an increase of 12.94% compared to the previous year. Meanwhile, realized cost of goods sold for 2025 was recorded at Rp1.65 trillion, or 94.94% of the RKAP, representing an increase of 10.46% from the previous year. Both figures had an impact on the change in gross profit in 2025, which stood at 4.69% of the RKAP and increased by 19.11% compared to the previous year.

Bersamaan dengan itu, beban usaha pada tahun 2025 tercatat sebesar Rp427,48 miliar, tercapai 74,02% dari RKAP dan naik 21,47% dari tahun lalu. Adapun laba usaha tercatat sebesar Rp285,36 miliar atau mencapai 72,50% dari

Furthermore, operating expenses in 2025 were recorded at Rp427.48 billion, representing 74.02% of the RKAP and an increase of 21.47% from the previous year. Operating profit was recorded at Rp285.36 billion, or 72.50% of the RKAP,

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RKAP, dan naik 15,75% dari tahun sebelumnya. Sementara itu, EBITDA Perusahaan pada tahun 2025 tercatat sebesar Rp484,43 miliar, tercapai 82,02% dari RKAP, dan naik 6,90% dari tahun sebelumnya, dengan perolehan EBITDA margin sebesar 20,51%. Proporsi tersebut menyebabkan perolehan laba bersih pada tahun 2025 sebesar Rp171,92 miliar atau mencapai 65,67% dari RKAP, dan mengalami peningkatan 33,01% dari tahun lalu.

representing an increase of 15.75% from the previous year. Meanwhile, the Company's EBITDA in 2025 was recorded at Rp484.43 billion, representing 82.02% of the RKAP and an increase of 6.90% from the previous year, with an EBITDA margin of 20.51%. These proportions resulted in a net profit for 2025 of Rp171.92 billion, or 65.67% of the RKAP, representing an increase of 33.01% from the previous year.

Pada aspek produksi dan penjualan, Perseroan berhasil mencapai volume produksi semen sebesar 2.463.084 ton, yang menunjukkan peningkatan sebesar 10,20% dibandingkan dengan realisasi tahun sebelumnya yang tercatat sebanyak 2.235.191 ton, jumlah tersebut juga menunjukkan pemenuhan atas RKAP mencapai 83,55%. Selain itu, produksi terak tahun 2025 sebesar 1.638.839 ton atau mencapai 82,13% dari rencana dan mengalami kenaikan sebesar 7,62% dari tahun sebelumnya. Di sisi lain, volume penjualan semen juga tercatat sebesar 2.456.293 ton, mengalami kenaikan sebesar 9,91% jika dibandingkan dengan penjualan tahun lalu yang mencapai 2.234.756 ton.

In terms of production and sales, the Company successfully achieved a cement production volume of 2,463,084 tons, representing an increase of 10.20% compared to the previous year's realization of 2,235,191 tons, while also reflecting an RKAP achievement rate of 83.55%. In addition, clinker production in 2025 amounted to 1,638,839 tons, or 82.13% of the plan, representing an increase of 7.62% from the previous year. Meanwhile, cement sales volume was also recorded at 2,456,293 tons, representing an increase of 9.91% compared to the previous year's sales of 2,234,756 tons.

Berkenaan dengan kinerja operasional Perusahaan, Dewan Komisaris berpandangan bahwa untuk realisasi penjualan yang hanya mencapai 83,74% dari RKAP disebabkan belum maksimalnya realisasi penjualan brand SMBR yang tercatat baru 83,55% dari rencana, maupun penjualan royalti yang hanya mencapai 84,86% dari rencana. Sedangkan dari sisi produksi yang hanya mencapai 83,55% dari rencana, hal ini disebabkan menyesuaikan dengan permintaan pengeluaran semen yang tidak terlalu baik karena melemahnya daya beli masyarakat dan permintaan semen sektor konstruksi yang cenderung melambat. Merespons hal ini, Dewan Komisaris mendorong kinerja marketing dan melakukan koordinasi dengan induk (SIG) untuk melakukan penetrasi pasar atas brand SMBR dan merangkul agen penjualan secara masif.

Regarding the Company's operational performance, the Board of Commissioners viewed that sales realization, which gained 83.74% of the RKAP, was due to less-than-optimal sales realization of the SMBR brand, which only gained 83.55% of the plan, as well as royaltysales that achieved only 84.86% of the plan. On the production side, which only gained 83.55% of the plan, this was caused by adjustments made in response to less robust cement demand as a result of weakened consumer purchasing power and construction sector demand. In response, The Board of Commissioners encouraged improved marketing performance and coordination with the parent Company (SIG) to penetrate the market under SMBR brand, and to intensively engage sales agents.

Integrasi Perseroan ke dalam struktur holding juga memberikan dampak positif terhadap keberlangsungan usaha. Hal ini tercermin dari peningkatan pangsa pasar di wilayah Sumatra Bagian Selatan mencapai 5.563.734 ton atau meningkat 10,34% dari tahun lalu dan volume penjualan semen mencapai 2.456.293 ton atau naik sebesar 9,91% dari tahun sebelumnya.

The Company's integration into the holding structure has also had a positive impact on business continuity. This is reflected in the increase in market share in the South Sumatra Region, reaching 5,563,734 tons, or an increase of 10.34% from the previous year, and cement sales volume reaching 2,456,293 tons, or an increase of 9.91% from the previous year.

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Dari aspek tata kelola, Dewan Komisaris menilai bahwa Direksi telah menunjukkan komitmen yang kuat dalam penerapan *Good Corporate Governance* (GCG). Hal ini tercermin dari peningkatan skor penilaian berdasarkan parameter ASEAN Corporate Governance Scorecard (ACGS). Pada tahun 2025, Perseroan berhasil meraih skor 94,56 (*Very Good*) yang menunjukkan peningkatan dibandingkan dengan skor yang diperoleh pada penilaian GCG dengan parameter ACGS pada tahun sebelumnya yang hanya mencapai 92,84. Pencapaian ini sekaligus menunjukkan komitmen yang kuat dari Direksi dan seluruh jajaran manajemen untuk terus meningkatkan penerapan praktik GCG di lingkup korporasi.

From a governance perspective, the Board of Commissioners assessed that the Board of Directors has demonstrated a strong commitment to GCG implementation. This was shown by the improved assessment score based on the ASEAN Corporate Governance Scorecard (ACGS) parameters. The Company achieved a score of 94.56 (Very Good) in 2025, an improvement compared to the previous year's GCG assessment score using ACGS parameters of only 92.84 This accomplishment demonstrated the Board of Directors' and management's strong commitment to continuously improving GCG practices.

Secara keseluruhan, capaian *Key Performance Index* (KPI) tahun 2025 menunjukkan hasil yang sangat baik, dengan skor mencapai 90,09 dari target yang ditetapkan. Pencapaian ini mencerminkan kinerja Direksi dalam mengelola tantangan yang dihadapi sepanjang tahun berjalan. Adapun sejumlah indikator yang digunakan Semen Baturaja dalam penilaian KPI korporat untuk tahun 2025 pada aspek Kinerja Bisnis adalah sebagai berikut:

1. Nilai Ekonomi dan Sosial untuk Indonesia, terdiri atas EBITDA, ROIC, *Interest Bearing Debt to EBITDA*, *Overall Equipment Effectiveness* (OEE), *Lost Time Injury Frequency Rate* (LTIFR), Emisi *Carbon* (CO_2), *Thermal Substitution Rate* (TSR);
2. Inovasi Model Bisnis, terdiri dari *Sinergy Value* Integrasi SIG-SMBR;
3. Kepemimpinan Teknologi, terdiri atas *Plant Automation* Proses Produksi Berbasis Industri 4.0;
4. Optimalisasi aset non produktif; dan
5. *Employee Productivity*.

Overall, the 2025 KPI achievements showed positive results, with a score of 90.09 against the established target. This achievement reflects the Board of Directors' performance in overcoming challenges encountered throughout the year. The following are several indicators used by Semen Baturaja in assessing the 2025 Corporate KPI for the Business Performance aspect:

1. Economic and Social Value for Indonesia, comprising EBITDA, ROIC, Interest Bearing Debt to EBITDA, Overall Equipment Effectiveness (OEE), Lost Time Injury Frequency Rate (LTIFR), Carbon Emissions (CO_2), and Thermal Substitution Rate (TSR);
2. Business Model Innovation, consisting of Synergy Value of SIG-SMBR Integration;
3. Technology Leadership, consisting of Plant Automation of Production Process Based on Industry 4.0;
4. Optimization of non-productive assets; and
5. Employee Productivity.

Sementara itu, Dewan Komisaris juga menilai bahwa Direksi telah berkomitmen dan mengimplementasikan kinerja keberlanjutan dengan sangat baik. Hal ini dapat dilihat dari program-program yang dilakukan antara lain:

- Langkah optimalisasi pengeluaran semen dengan *cost to serve* paling rendah sejalan dengan inisiatif penciptaan nilai integrasi dan sebagai salah satu langkah penciptaan nilai tambah dari integrasi.
- Mendapatkan tarif logistik yang lebih efisien dengan melakukan renegosiasi tarif maupun pengadaan jasa baru (sesuai masa berlaku kontrak).

Meanwhile, the Board of Commissioners believes that the Board of Directors has committed to and implemented sustainability performance well. This can be seen from programs that are being carried out, including:

- Optimizing cement expenditure with the lowest cost to serve in line with integration value creation initiatives and as a step toward added value from integration.
- Obtaining more efficient logistics tariffs through tariff renegotiations or new service procurement (according to the contract validity period).

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- Melakukan pengendalian dan penurunan faktor terak dengan tetap menjaga kualitas semen.
- Memaksimalkan pemanfaatan *alternative fuel*, di antaranya *sludge oil*, *spent bleaching earth* (SBE), kantong pecah, *bag* filter bekas, oli bekas, majun bekas dan *bad stock* dari industri lain.
- Memaksimalkan pemanfaatan bahan baku alternatif seperti *fly ash* dan *bottom ash*.
- Sinergi pengadaan melalui *volume pooling*.
- Pengendalian pencemaran dengan pemantauan lingkungan dan perawatan tanaman di 3 *site* serta pengendalian limbah internal.

- Controlling and reducing clinker factor while maintaining cement quality.
- Maximizing the use of alternative fuels, including sludge oil, spent bleaching earth (SBE), broken bags, used bag filters, used oil, used rags, and bad stock from other industries.
- Maximizing the use of alternative raw materials, such as fly ash and bottom ash.
- Procurement synergy through volume pooling.
- Pollution control through environmental monitoring and plant maintenance at 3 sites, as well as internal waste management.

PELAKSANAAN TUGAS DEWAN KOMISARIS

Dalam menjalankan perannya, Dewan Komisaris berpedoman pada ketentuan kerja yang telah ditetapkan sebagai landasan dalam menjalankan fungsi pengawasan dan pemberian arahan secara optimal. Pedoman tersebut disusun dengan mengacu pada Anggaran Dasar Perusahaan dan Peraturan Perundang-undangan yang berlaku, sehingga menjadi acuan yang memastikan setiap pelaksanaan tugas berjalan selaras dengan prinsip tata kelola perusahaan yang baik.

Sepanjang tahun 2025, Dewan Komisaris telah melaksanakan mandatnya secara konsisten dan terarah. Pelaksanaan fungsi pengawasan tidak hanya dilakukan melalui mekanisme formal, tetapi juga melalui komunikasi yang intensif dan konstruktif dengan Direksi. Pola hubungan kerja yang sinergis ini menjadi elemen penting dalam memastikan bahwa setiap kebijakan strategis yang dirumuskan oleh Direksi telah melalui proses kajian yang matang serta mempertimbangkan kepentingan jangka panjang Perseroan.

Dewan Komisaris juga secara aktif mencermati proses perencanaan strategis Perseroan, termasuk dalam penyusunan Rencana Jangka Panjang Perusahaan (RJPP) dan Rencana Kerja dan Anggaran Perusahaan (RKAP). Pengawasan yang dilakukan mencakup evaluasi terhadap keselarasan antara rencana yang disusun dengan arah pengembangan usaha, serta efektivitas implementasinya di tingkat operasional. Selain itu, perhatian Dewan Komisaris

IMPLEMENTATION OF THE BOARD OF COMMISSIONERS' DUTIES

In carrying out its role, the Board of Commissioners is based on established working guidelines as the foundation for optimal supervisory and advisory functions. These guidelines were prepared in line with Company's Articles of Association and Applicable Laws and Regulations, serving as a reference to ensure that all duties are conducted in alignment with GCG principles.

Throughout 2025, the Board of Commissioners has consistently and purposefully carried out its mandate. Supervision was not only exercised through formal mechanisms, but also through intensive and constructive communication with the Board of Directors. This synergistic relationship is important to ensure that every strategic policy formulated by the Board of Directors undergoes thorough review and considers the Company's long-term interests.

The Board of Commissioners also actively monitored the Company's strategic planning process, including the preparation of the Long-Term Corporate Plan (RJPP) and RKAP. Other supervisions include the evaluation of alignment between plans and business development direction, as well as the effectiveness of operational implementation. In addition, the Board of Commissioners focused on strengthening the application of GCG principles throughout

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turut difokuskan pada penguatan penerapan prinsip-prinsip *Good Corporate Governance* (GCG) di seluruh lini organisasi. Melalui pemantauan yang berkelanjutan, Dewan Komisaris memastikan bahwa praktik tata kelola tidak hanya bersifat administratif, tetapi juga terinternalisasi dalam budaya kerja Perseroan.

the organization. Through ongoing monitoring, the Board of Commissioners ensured that governance practices were not merely administrative, but also internalized in the Company's work culture.

Kinerja Dewan Komisaris selama tahun 2025 tercermin dari hasil penilaian penerapan GCG yang dilakukan oleh pihak independen dengan menggunakan parameter ASEAN Corporate Governance Scorecard (ACGS), khususnya pada aspek tanggung jawab Direksi dan Dewan Komisaris. Hasil evaluasi menunjukkan capaian sebesar 90,32%, mengalami peningkatan dari tahun sebelumnya sebesar 88,70%. Hal ini mencerminkan adanya peningkatan pada kepatuhan dan implementasi tata kelola yang baik secara konsisten

The Board of Commissioners' performance in 2025 was reflected in the results of the GCG assessment conducted by an independent party using the ACGS, particularly in the aspects of the duties of the Board of Directors and the Board of Commissioners. The evaluation results showed an achievement of 90.32%, an increase compared to that of the previous year at 88.70%. This reflects an improvement of the implementation of compliance and good corporate governance.

Secara keseluruhan, Dewan Komisaris tidak menghadapi hambatan yang signifikan dalam menjalankan tugas dan tanggung jawabnya sepanjang tahun pelaporan. Ke depan, Dewan Komisaris akan terus menjaga komitmen untuk menjalankan fungsi pengawasan dan pemberian nasihat secara profesional, objektif, dan berintegritas, guna memastikan pengelolaan Perseroan senantiasa sejalan dengan prinsip-prinsip tata kelola yang baik serta ketentuan yang berlaku.

Overall, the Board of Commissioners did not face significant obstacles in carrying out its duties and responsibilities during the reporting year. Going forward, the Board of Commissioners will continue to uphold its commitment to exercising supervisory and advisory functions professionally, objectively, and with integrity, to ensure that the Company's management aligns with good governance principles and prevailing regulations.

PENGAWASAN TERHADAP PERUMUSAN STRATEGI DAN KEBIJAKAN STRATEGIS PERSEROAN

Dewan Komisaris menjalankan fungsi pengawasan secara menyeluruh terhadap arah pengelolaan Perseroan, termasuk dalam proses perencanaan strategis yang tertuang dalam Rencana Jangka Panjang Perusahaan (RJPP) dan Rencana Kerja dan Anggaran Perusahaan (RKAP). Dalam hal ini, Dewan Komisaris bersama Direksi memastikan bahwa setiap strategi yang dirumuskan telah mempertimbangkan dinamika lingkungan usaha, baik yang berasal dari faktor internal maupun eksternal, serta tetap selaras dengan perkembangan regulasi yang berlaku.

SUPERVISION OF THE COMPANY'S STRATEGY AND STRATEGIC POLICY FORMULATION

The Board of Commissioners conducted comprehensive oversight of the Company's management direction, including the strategic planning process embodied in the RJPP and RKAP. The Board of Commissioners and the Board of Directors ensured that each strategy formulated took into account business environment dynamics, both from internal and external factors, and remains aligned with regulatory developments.

Untuk mendukung efektivitas pelaksanaan fungsi tersebut, Dewan Komisaris memperoleh dukungan dari Komite Audit dan Komite Manajemen Risiko. Kedua komite ini berperan dalam memperkuat proses pengawasan melalui penelaahan

To support the effectiveness of these functions, the Board of Commissioners received support from the Audit Committee and the Risk Management Committee. Both played a role in strengthening oversight processes through in-depth

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yang lebih mendalam terhadap aspek keuangan, operasional, dan risiko. Dewan Komisaris juga secara aktif melakukan kajian atas data dan informasi yang tersedia melalui proses verifikasi dan validasi, serta menyusun laporan pengawasan secara berkala. Selain itu, Dewan Komisaris secara rutin berinteraksi dengan Direksi dan pemangku kepentingan melalui forum rapat berkala. Forum ini dimanfaatkan untuk memberikan pandangan strategis, masukan, serta arahan yang konstruktif dalam rangka penyempurnaan kebijakan dan strategi yang disusun oleh Direksi.

reviews of financial, operational, and risk aspects. The Board of Commissioners also actively reviewed available data and information through verification and validation and prepares supervisory reports. The Board of Commissioners also routinely interacted with the Board of Directors and stakeholders through meetings. These forums aim to provide strategic perspectives, input, and constructive direction to enhance the policies and strategies prepared by the Board of Directors.

Berdasarkan hasil pengawasan yang dilakukan, Dewan Komisaris menilai bahwa Direksi, dengan dukungan jajaran terkait, telah menunjukkan kinerja yang baik dalam merumuskan strategi Perseroan. Proses perumusan strategi dinilai telah didasarkan pada analisis yang komprehensif terhadap faktor-faktor utama yang memengaruhi kinerja Perseroan, serta dilengkapi dengan langkah mitigasi yang memadai untuk mengantisipasi berbagai potensi risiko. Dewan Komisaris juga memberikan apresiasi atas upaya Direksi dalam menyelaraskan strategi Perseroan dengan arah kebijakan SIG sebagai entitas induk. Sinergi ini mencerminkan pendekatan yang terintegrasi dan kolaboratif dalam menciptakan nilai tambah yang berkelanjutan bagi seluruh pemangku kepentingan.

Based on the results of supervision, the Board of Commissioners assessed that the Board of Directors, with the support of relevant units, has demonstrated good performance in formulating the Company's strategy. The strategy formulation process was based on a comprehensive analysis of the main factors that influence the Company's performance, complemented by adequate mitigation steps to anticipate various potential risks. The Board of Commissioners also appreciated the Board of Directors' efforts to align the Company's strategies with SIG's policy direction as the parent entity. This synergy reflected an integrated and collaborative approach to creating sustainable added value for all stakeholders.

Sepanjang tahun 2025, Dewan Komisaris turut melaksanakan kegiatan penelaahan dan pemantauan terhadap kinerja operasional Perseroan secara berkesinambungan. Melalui kegiatan tersebut, Dewan Komisaris memberikan berbagai rekomendasi dan arahan strategis kepada Direksi guna memastikan pencapaian target yang telah ditetapkan. Adapun bentuk pelaksanaan pengawasan yang dilakukan antara lain sebagai berikut:

- Pengawasan kebijakan pengurusan yang ditetapkan oleh Direksi;
- Pengawasan jalannya pengurusan Perseroan;
- Pemberian nasihat kepada Direksi dalam menjalankan kepengurusan Perseroan;
- Memantau efektivitas praktik *Good Corporate Governance* (GCG) yang diterapkan Perseroan;
- Meneliti dan menelaah laporan tahunan yang dipersiapkan oleh Direksi; dan
- Melakukan tugas yang secara khusus diberikan kepadanya menurut Anggaran Dasar.

Throughout 2025, the Board of Commissioners also undertook continuous review and monitoring of the Company's operational performance. These activities allowed the Board of Commissioners to provide various recommendations and strategic directions to the Board of Directors, to ensure established target achievements. The supervisions conducted include:

- Supervision of management policies set by the Board of Directors;
- Supervision of the Company's management;
- Providing advice to the Board of Directors in Company management;
- Monitoring the effectiveness of the Company's GCG practices;
- Reviewing and examining annual reports prepared by the Board of Directors and;
- Carrying out tasks specifically assigned according to the Articles of Association.

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PANDANGAN TERHADAP IMPLEMENTASI STRATEGI DAN KEBIJAKAN STRATEGIS PERSEROAN

Dewan Komisaris telah menjalankan fungsi pengawasan secara konsisten terhadap pengelolaan Perseroan dengan mengacu pada ketentuan dalam Piagam Dewan Komisaris, Anggaran Dasar, serta peraturan perundang-undangan yang berlaku. Pengawasan tersebut mencakup penelaahan dan evaluasi atas implementasi strategi serta kebijakan strategis yang dilaksanakan oleh Direksi sepanjang tahun 2025. Dalam pelaksanaannya, Dewan Komisaris memanfaatkan berbagai mekanisme pengawasan, salah satunya melalui rapat gabungan dengan Direksi yang menjadi forum utama dalam membahas kinerja dan arah kebijakan Perseroan. Sepanjang tahun 2025, telah dilaksanakan 13 (tiga belas) kali rapat gabungan, yang menjadi sarana efektif dalam memastikan keselarasan antara pelaksanaan strategi dengan target yang telah ditetapkan.

Selain melalui forum formal, pengawasan juga dilakukan melalui pendekatan langsung di lapangan. Dewan Komisaris melaksanakan kunjungan kerja ke sejumlah unit operasional sebagai bagian dari upaya memperoleh pemahaman yang lebih komprehensif terhadap kondisi aktual Perseroan. Pada tahun 2025, kunjungan kerja dilakukan sebanyak 9 (sembilan) kali ke lokasi operasional Semen Baturaja. Di samping itu, interaksi antara komite-komite Dewan Komisaris dengan unit kerja di bawah Direksi juga berjalan secara aktif dan konstruktif, yang tercermin dari pelaksanaan rapat kerja bersama yang menghasilkan pembahasan yang produktif dan solutif.

Dalam menjalankan fungsi pengawasannya, Dewan Komisaris memberikan perhatian khusus pada sejumlah aspek operasional yang dinilai strategis, antara lain pencapaian kinerja penjualan, efektivitas proses pengadaan, efisiensi penggunaan energi khususnya bahan bakar batu bara, pengelolaan perizinan pertambangan, serta penyesuaian struktur Sumber Daya Manusia. Selain itu, Dewan Komisaris juga secara berkelanjutan memantau penerapan prinsip-prinsip *Good Corporate Governance* (GCG) dan manajemen risiko di seluruh lini organisasi.

VIEWS ON THE IMPLEMENTATION OF THE COMPANY'S STRATEGY AND STRATEGIC POLICIES

The Board of Commissioners has consistently carried out its supervisory function over the management of the Company by referring to the provisions in the Charter of the Board of Commissioners, the Articles of Association, and the applicable laws and regulations. This supervision includes review and evaluation of the implementation of strategies and strategic policies executed by the Board of Directors throughout 2025. The Board of Commissioners has also utilized various supervisory mechanisms, including joint meetings with the Board of Directors, which serve as the main forum for discussing the Company's performance and policy direction. 13 (thirteen) Joint meetings were held in 2025 as effective means to ensure alignment between strategy implementation and established targets.

In addition to formal forums, supervision was also conducted through direct field approaches. The Board of Commissioners conducted working visits to several operational units as part of efforts to gain a more comprehensive understanding of the Company's actual condition. In 2025, 9 (nine) working visits were made to Semen Baturaja's operational locations. Interactions between the Board of Commissioners' committees and units under the Board of Directors were also active and constructive, as reflected in joint working meetings that generated productive and solution-oriented discussions.

In carrying out its supervisory function, the Board of Commissioners paid special attention to several strategic operational aspects, including sales performance achievement, procurement process effectiveness, energy efficiency, especially coal utilization, mining permit management, as well as adjustments to the Human Capital structure. Additionally, the Board of Commissioners continuously monitored the application of GCG principles and risk management throughout the organization.

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Pemantauan terhadap implementasi strategi dan kebijakan strategis dilakukan secara berkala guna memastikan bahwa seluruh program yang dijalankan tetap berada pada jalur yang sesuai dengan target kinerja yang telah ditetapkan. Dalam hal ini, Dewan Komisaris mengidentifikasi sejumlah fokus strategis yang menjadi perhatian utama sepanjang tahun 2025, antara lain sebagai berikut:

1. Meningkatkan kinerja produksi, perbaikan kinerja distribusi logistik sehingga tidak terjadi silo penuh yang menyebabkan produksi berhenti.
2. Meningkatkan kinerja penjualan dalam meningkatkan market share dan menaikkan minimum *stock* di gudang distributor.
3. Melakukan konsolidasi dengan dengan SIG untuk meningkatkan kontrol terhadap proses pengiriman dan/atau *operational excellent*.
4. Mendorong optimalisasi angkutan Kereta Api untuk pengiriman semen antar *plant*.
5. Mendorong PT Baturaja Multi Usaha sebagai anak perusahaan SMBR untuk meningkatkan utilitasnya dalam mendukung distribusi/logistik semen.
6. Menjamin ketersediaan armada guna memastikan gudang-gudang distributor (terutama di wilayah Lampung) dapat terisi penuh.
7. Dalam pelaksanaan distribusi barang (*stock*) agar menjaga ketepatan waktu, sehingga tidak terjadi kesenjangan antara produksi dan ketersediaan barang (*stock*) yang dibutuhkan distributor.
8. Mendorong dilakukannya digitalisasi, integrasi dan automatisasi proses operasional untuk meningkatkan visibilitas dan efisiensi proses logistik.

NASIHAT DAN REKOMENDASI DEWAN KOMISARIS

Dalam menjalankan fungsi pengawasannya, Dewan Komisaris tidak hanya berperan dalam melakukan pemantauan, tetapi juga memberikan arahan strategis kepada Direksi guna mendukung pencapaian kinerja Perusahaan. Pemberian nasihat dan rekomendasi tersebut merupakan bagian integral dari peran Dewan Komisaris dalam memastikan bahwa pengelolaan Perseroan berjalan secara efektif, prudent, dan selaras dengan tujuan jangka panjang. Dalam prosesnya, setiap nasihat dan rekomendasi yang

Monitoring of the implementation of strategies and strategic policies is conducted regularly to ensure that all programs remain aligned with the established performance targets. In this regard, the Board of Commissioners has identified several strategic focuses that will be the main priorities throughout 2025, including the following:

1. Improving production performance and enhancing logistics distribution performance to prevent full silos that could cause production stoppages.
2. Enhancing sales performance to increase market share and raise the minimum stock at distributor warehouses.
3. Consolidating with SIG to strengthen control over shipping processes and/or operational excellence.
4. Promoting optimization of railway transportation for inter-plant cement delivery.
5. Encouraging PT Baturaja Multi Usaha, as a subsidiary of SMBR, to improve its utility in supporting cement distribution/logistics.
6. Ensuring the availability of fleet units to make sure distributor warehouses (especially in the Lampung area) are fully stocked.
7. Maintaining timely delivery in stock distribution to avoid gaps between production and the stock availability required by distributors.
8. Promoting digitalization, integration, and automation of operational processes to improve visibility and efficiency in logistics processes.

BOARD OF COMMISSIONERS' ADVICE AND RECOMMENDATIONS

In conducting its supervisory function, the Board of Commissioners monitored and provided strategic direction to the Board of Directors to support the achievement of the Company's performance. Providing advice and recommendations is an integral part of the Board of Commissioners' role in ensuring that the Company's management runs effectively, prudently, and aligns with long-term objectives. Each piece of advice and recommendation was based on comprehensive review, including input

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disampaikan didasarkan pada kajian yang komprehensif, termasuk mempertimbangkan masukan dari komite-komite di bawah Dewan Komisaris. Komite Audit dan Komite Manajemen Risiko memiliki peran penting dalam mendukung proses tersebut, melalui koordinasi yang intensif dengan manajemen, pelaksanaan verifikasi dan validasi data, serta penyusunan laporan berkala yang menjadi dasar dalam perumusan rekomendasi. Pendekatan ini memungkinkan Dewan Komisaris untuk memberikan arahan yang tidak hanya bersifat normatif, tetapi juga berbasis data dan analisis yang mendalam.

from the Board of Commissioners' committees. The Audit Committee and Risk Management Committee played important roles in supporting this process through intensive coordination with management, data verification and validation, as well as preparation of reports that serve as the basis for recommendations. This approach enables the Board of Commissioners to deliver guidance that is not only normative, but also based on data and in-depth analysis.

Sepanjang tahun pelaporan, Dewan Komisaris telah menyampaikan berbagai nasihat dan rekomendasi yang mencakup sejumlah aspek strategis yang menjadi fokus pengawasan. Adapun rincian atas nasihat dan rekomendasi tersebut dapat diuraikan sebagai berikut:

1. Memaksimalkan produksi semen pada Pabrik Baturaja II dan Pabrik Panjang guna memenuhi kebutuhan supply semen dan efisiensi biaya, serta melakukan pengendalian kualitas semen dengan melakukan uji quality control secara kontinyu sehingga produk semen yang dihasilkan berkualitas sesuai Standar SNI OPC 2049:2020 dan SNI PCC 7064:2022.
2. Melakukan pemenuhan perizinan berupa perpanjangan, pembaharuan atau registrasi perizinan, antara lain terkait dengan perizinan Proyek Pembebasan Lahan Tambang Baturaja III.
3. Penyelesaian piutang macet perlu ditingkatkan untuk memperoleh hasil yang lebih baik, dengan cara dilakukan secara mandiri ataupun kerja sama dengan pihak ketiga. Khusus untuk penanganan yang dilakukan oleh pihak ketiga, perlu dilaksanakan evaluasi secara berkala untuk melihat kinerja atau capaian yang diperoleh sesuai dengan rencana yang sudah ditetapkan.
4. Penguatan sistem pengendalian internal perusahaan terutama untuk pelaksanaan kegiatan/proyek yang diperkirakan mempunyai potensi rawan untuk mencegah hal-hal yang melanggar GCG atau hal yang tidak diinginkan. Dalam mengelola keuangan perusahaan agar dilakukan secara hati-hati/prudent dan melakukan upaya meningkatkan efisiensi dalam segala aspek.

Throughout the reporting year, the Board of Commissioners has provided various advice and recommendations covering several strategic aspects that are the focus of their oversight. The details of these advice and recommendations are as follows:

1. Maximizing cement production at the Baturaja II and Panjang Plants to meet cement supply needs and cost efficiency, as well as controlling cement quality by conducting continuous quality control tests to ensure that the cement products meet the SNI OPC 2049:2020 and SNI PCC 7064:2022 standards.
2. Fulfilling licensing requirements through extensions, renewals, or new registrations, including those related to the Baturaja III Mine Land Acquisition Project.
3. Improving the resolution of non-performing receivables to achieve better results, either independently or in cooperation with third parties. For cases handled by third parties, regular evaluations should be conducted to assess performance or achievements according to the established plans.
4. Strengthening the company's internal control system, especially for activities/projects that are considered potentially vulnerable, to prevent violations of GCG or other undesirable events. In managing the company's finances, prudence should be exercised and efforts made to increase efficiency in all aspects.

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Melalui hubungan kerja sama yang baik sepanjang tahun 2025, Dewan Komisaris secara berkelanjutan memberikan arahan strategis kepada Direksi, khususnya mengenai fokus Perseroan terhadap penerapan nilai-nilai utama, penguatan tata kelola, serta peningkatan efisiensi operasional. Dalam hal ini, Dewan Komisaris menekankan pentingnya implementasi *core values* AKHLAK sebagai fondasi budaya kerja yang harus diinternalisasikan secara menyeluruh di lingkungan Perseroan.

Through outstanding cooperation in 2025, the Board of Commissioners has continuously offered strategic direction to the Board of Directors, particularly concerning the Company's focus on the implementation of core values, governance reinforcement, and operational efficiency improvement. The Board of Commissioners also emphasized the importance of implementing AKHLAK core values as the foundation of work culture, which must be thoroughly internalized within the Company's environment.

Dewan Komisaris memandang bahwa proses sosialisasi dan internalisasi nilai-nilai tersebut perlu dilakukan secara lebih terstruktur dan berkesinambungan kepada seluruh insan Perseroan, agar tidak hanya dipahami secara konseptual, tetapi juga tercermin dalam perilaku kerja sehari-hari. Dengan demikian, penerapan prinsip-prinsip tata kelola dapat berjalan lebih konsisten di setiap lini organisasi.

The Board of Commissioners believes that the dissemination and internalization process of these values should be carried out in a more structured and continuous manner for all Company personnel, so they do not only understand these values conceptually, but also reflected in daily work behavior. Thus, governance principles can be implemented more consistently throughout the organization.

Di sisi lain, Dewan Komisaris juga mendorong Direksi untuk terus memperkuat disiplin dalam pengelolaan biaya, khususnya pada komponen-komponen yang memiliki dampak signifikan terhadap kinerja Perusahaan. Upaya peningkatan efisiensi ini diharapkan dapat mendukung optimalisasi kinerja operasional sekaligus menjaga daya saing Perseroan di tengah dinamika industri yang terus berkembang.

On the other hand, the Board of Commissioners also encouraged the Board of Directors to continue strengthening cost management discipline, particularly in components that significantly impact the Company's performance. These efficiency efforts are expected to support the optimization of operational performance, while maintaining the Company's competitiveness amid ongoing industry dynamics.

HUBUNGAN KERJA DENGAN DIREKSI DAN MEKANISME PEMBERIAN NASIHAT

Sepanjang tahun 2025, Dewan Komisaris menilai bahwa hubungan kerja dengan Direksi berlangsung secara efektif, konstruktif, dan didukung oleh komunikasi yang terbuka. Interaksi yang terjalin secara konsisten ini memungkinkan pembahasan berbagai isu strategis terkait pengelolaan Perseroan dilakukan secara komprehensif, sehingga mendukung proses pengambilan keputusan yang lebih tepat dan terarah.

WORKING RELATIONSHIP WITH THE BOARD OF DIRECTORS AND ADVISORY MECHANISM

The Board of Commissioners stated that the working relationship with the Board of Directors was effective, constructive, and openly communicated throughout 2025. This consistent interaction allowed for comprehensive discussions on various strategic issues related to the Company's management, supporting a more accurate and well-directed decision-making process.

Sinergi antara Dewan Komisaris dan Direksi diwujudkan melalui berbagai mekanisme, baik formal maupun informal. Dalam forum formal, koordinasi dilaksanakan melalui rapat gabungan yang menjadi wadah utama untuk mengevaluasi kinerja, membahas kebijakan strategis, serta merespons perkembangan bisnis yang dihadapi Perseroan. Selain

Synergy between the Board of Commissioners and the Board of Directors was realized through multiple mechanisms, both formal and informal. In formal forums, coordination was carried out through joint meetings, which served as the main platform to evaluate performance, discuss strategic policies, and respond to business developments faced by

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itu, Dewan Komisaris juga melakukan kunjungan kerja ke sejumlah unit operasional sebagai bagian dari pengawasan langsung terhadap pelaksanaan kegiatan usaha di lapangan.

the Company. In addition, the Board of Commissioners also conducted site visits to several operational units as part of direct supervision over the implementation of business activities in the field.

Di samping itu, interaksi yang lebih mendalam juga dilakukan melalui rapat kerja antara komite-komite di bawah Dewan Komisaris dengan jajaran manajemen, termasuk para Vice President, guna memperkuat pembahasan pada aspek-aspek tertentu yang memerlukan perhatian khusus. Pola komunikasi yang berlapis ini menjadi bagian penting dalam memastikan efektivitas fungsi pengawasan dan pemberian nasihat.

Furthermore, more in-depth interactions were executed through meetings between committees under the Board of Commissioners and the management team, including Vice Presidents, to strengthen discussions on specific areas requiring special attention. This layered communication pattern is key to ensure the effectiveness of supervisory and advisory functions.

Sepanjang tahun 2025, rapat gabungan antara Dewan Komisaris dan Direksi dilaksanakan secara rutin dengan frekuensi minimal satu kali dalam setiap bulan, dengan total pelaksanaan sebanyak 12 kali. Selain itu, Dewan Komisaris juga melakukan 9 kali kunjungan kerja ke berbagai lokasi operasional Semen Baturaja sebagai bentuk interaksi langsung dan upaya memperoleh pemahaman yang lebih menyeluruh terhadap kondisi operasional Perseroan.

Throughout 2025, joint meetings between the Board of Commissioners and the Board of Directors were held on a regular basis with a minimum frequency of once per month, with a total of 12 meetings. In addition, the Board of Commissioners also conducted 9 working visits to various operational sites of Semen Baturaja as a form of direct interaction and an effort to gain a more comprehensive understanding of the Company's operational conditions.

PROSPEK USAHA DAN TANTANGAN KE DEPAN

Pemerintah menyampaikan optimisme bahwa perekonomian Indonesia pada tahun 2026 akan mengalami pertumbuhan seiring dengan penguatan fundamental domestik serta keberlanjutan agenda transformasi ekonomi nasional. Pemerintah menargetkan pertumbuhan ekonomi sebesar 5,4% pada tahun 2026, sebagai bagian dari langkah strategis menuju visi pertumbuhan jangka panjang hingga 8%. Optimisme tersebut didukung oleh tingkat inflasi yang tetap terkendali, surplus neraca perdagangan, serta konsumsi rumah tangga yang kuat.

BUSINESS PROSPECTS AND FUTURE CHALLENGES

The government has expressed optimism that Indonesia's economy will experience growth in 2026, which is in line with the strengthening of domestic fundamentals and the continued agenda of national economic transformation. The government has set an economic growth target of 5.4% in 2026 as part of strategic steps towards achieving a long-term growth vision of up to 8%. This is supported by controlled inflation rates, a trade balance surplus, and strong household consumption.

Di sisi lain, industri semen nasional diproyeksikan mulai memasuki fase pemulihan pada tahun 2026 setelah melalui periode penuh tantangan dalam beberapa tahun terakhir. Indikasi perbaikan ini terutama didorong oleh peningkatan daya beli masyarakat, yang berpotensi mendorong permintaan semen ritel seiring dengan pulihnya aktivitas pembangunan dan renovasi perumahan. Secara keseluruhan, penjualan semen nasional pada tahun 2026 diperkirakan mengalami pertumbuhan sebesar 2,5% (YoY).

Meanwhile, the national cement industry is projected to enter a recovery phase in 2026, following several challenging years. Signs of improvement are primarily driven by increased purchasing power, which could stimulate retail cement demand as housing construction and renovation activities rebound. Overall, national cement sales are expected to grow by 2.5% year-on-year (YoY) in 2026.

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Menghadapi dinamika tantangan dan peluang bisnis ke depan, Dewan Komisaris meyakini bahwa Direksi telah melakukan pengamatan yang komprehensif terhadap prospek industri yang relevan dengan sektor usaha Perseroan. Direksi diharapkan mampu mengimplementasikan kebijakan strategis yang berfokus pada efisiensi biaya, khususnya pada aspek logistik, serta menjalin sinergi dengan Pemerintah dalam mendorong stimulus ekonomi guna mempercepat pertumbuhan sektor industri.

In facing the dynamics of future business challenges and opportunities, the Board of Commissioners believes that the Board of Directors has conducted a comprehensive assessment of industry prospects relevant to the Company's business sector. The Board of Directors is expected to implement strategic policies that focus on cost efficiency, especially in logistics, and to foster synergy with the government in pushing economic stimulus to boost industrial sector growth.

Dewan Komisaris juga menilai bahwa strategi yang telah dirumuskan Direksi untuk tahun mendatang telah selaras dengan Visi, Misi, serta Rencana Jangka Panjang Perusahaan. Dengan landasan tersebut, Dewan Komisaris optimis bahwa Direksi akan mampu memberikan kontribusi optimal dalam mendorong pertumbuhan kinerja Perusahaan yang berkelanjutan di masa depan.

The Board of Commissioners also considers that the strategies formulated by the Board of Directors for the upcoming year are aligned with the Company's Vision, Mission, and Long-Term Plan. Based on this foundation, the Board of Commissioners is optimistic that the Board of Directors will be able to make optimal contributions in promoting the Company's sustainable performance growth going forward.

PENGAWASAN ATAS PENERAPAN TATA KELOLA PERUSAHAAN

Dewan Komisaris memandang bahwa penguatan tata kelola perusahaan merupakan elemen krusial dalam memastikan keberlanjutan kinerja serta penciptaan nilai bagi seluruh pemangku kepentingan. Sejalan dengan posisi Perseroan sebagai bagian dari SIG, penerapan prinsip-prinsip *Good Corporate Governance* (GCG) menjadi fondasi utama yang terus diperkuat dalam setiap aspek pengelolaan Perseroan. Penerapan prinsip transparansi, akuntabilitas, tanggung jawab, independensi, dan kewajaran telah menjadi landasan dalam menjalankan aktivitas operasional Perseroan. Melalui penerapan prinsip-prinsip tersebut, proses pengambilan keputusan manajerial dapat dilakukan secara objektif, terukur, dan selaras dengan ketentuan yang berlaku. Hal ini pada akhirnya mendorong terciptanya pengelolaan Perseroan yang profesional, efisien, serta mampu memberikan nilai tambah yang berkelanjutan.

SUPERVISION OF THE IMPLEMENTATION OF CORPORATE GOVERNANCE

The Board of Commissioners viewed the strengthening of corporate governance as a crucial element in ensuring sustainable performance and value creation for all stakeholders. In line with the Company's position as part of SIG, the implementation of GCG principles remains the main foundation that is continuously reinforced in every aspect of the Company's management. The application of transparency, accountability, responsibility, independence, and fairness principles has become the basis for conducting operational activities. Through the implementation of these principles, managerial decision-making processes can be carried out objectively, measurably, and in accordance with prevailing regulations. This promotes professional and efficient management capable of delivering sustainable added value.

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Dewan Komisaris secara aktif menjalankan fungsi pengawasan dengan melakukan penelaahan terhadap kinerja Direksi, khususnya dalam kaitannya dengan implementasi GCG. Dewan Komisaris memastikan bahwa setiap kebijakan dan keputusan strategis telah melalui mekanisme *checks and balances* yang memadai, sehingga tercipta tata kelola yang sehat, transparan, dan akuntabel. Selain itu, Dewan Komisaris juga menekankan pentingnya evaluasi berkelanjutan terhadap praktik tata kelola, guna memastikan kesesuaian dengan dinamika bisnis dan perkembangan regulasi.

The Board of Commissioners actively performed its supervisory function by reviewing the performance of the Board of Directors, particularly regarding the implementation of GCG. The Board of Commissioners ensures that each policy and strategic decision has gone through adequate checks and balances mechanisms, establishing healthy, transparent, and accountable governance. Additionally, the Board of Commissioners emphasized the importance of sustainable evaluation of governance practices to ensure alignment with business dynamics and regulatory developments.

Berdasarkan hasil pengawasan yang dilakukan, Dewan Komisaris menilai bahwa penerapan GCG di lingkungan Semen Baturaja telah berjalan dengan baik. Hal ini tercermin dari kelengkapan struktur tata kelola (*hard structure*) serta tersedianya perangkat kebijakan dan peraturan internal (*soft structure*) yang mendukung implementasi GCG secara efektif. Dewan Komisaris juga mengamati bahwa Direksi secara konsisten melakukan peninjauan dan penyempurnaan terhadap kebijakan internal, guna memastikan relevansinya dengan perkembangan internal maupun eksternal Perseroan.

Based on its supervision, the Board of Commissioners stated that the implementation of GCG within Semen Baturaja went well. This was reflected in the completeness of the governance structure (hard structure) and the availability of internal policy and regulation instruments (soft structure) that support effective GCG implementation. The Board of Commissioners also observed that the Board of Directors consistently reviews and refines internal policies, to ensure their relevance to the Company's internal and external developments.

Sebagai bagian dari komitmen terhadap peningkatan tata kelola yang berkelanjutan, Dewan Komisaris mendorong agar Perseroan terus memperkuat implementasi GCG melalui pendekatan *continuous improvement*, antara lain dengan:

- Mengidentifikasi permasalahan dan risiko secara proaktif berbasis pendekatan risk-based dalam upaya meningkatan tata kelola perusahaan;
- Mendorong keterlibatan aktif seluruh insan SMBR dan seluruh *stakeholder* dalam proses perbaikan;
- Mendorong penggunaan teknologi dan inovasi berbasis teknologi, untuk meningkatkan efektivitas, efisiensi, serta kualitas implementasi tata kelola;
- Evaluasi dan pengukuran kinerja secara keberlanjutan;
- Memperkuat transparansi dan akuntabilitas melalui penyediaan informasi yang berkualitas, tepat waktu, akurat dan dapat dipercaya dalam setiap langkah Perusahaan; dan
- Mendorong seluruh Insan SMBR untuk terus beradaptasi terhadap perubahan dan tuntunan baru.

As part of its commitment to governance improvement, the Board of Commissioners encouraged the Company to further enhance GCG implementation through a continuous improvement approach, including:

- Proactively identifying issues and risks based on a risk-based approach in an effort to improve corporate governance;
- Encouraging the active involvement of all SMBR personnel and all stakeholders in the improvement process;
- Encouraging the use of technology and technology-based innovation to enhance the effectiveness, efficiency, and quality of governance implementation;
- Continuous performance evaluation and measurement;
- Strengthening transparency and accountability through the provision of quality, timely, accurate, and reliable information at every step of the Company; and
- Encouraging all SMBR personnel to continuously adapt to changes and new demands.

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CAPAIAN KINERJA DEWAN KOMISARIS DALAM FUNGSI PENGAWASAN PADA PENERAPAN GCG DI LINGKUP PERUSAHAAN

Pencapaian kinerja yang positif merupakan refleksi atas efektivitas kebijakan serta upaya pengelolaan yang telah dijalankan secara konsisten. Dalam konteks tersebut, Dewan Komisaris menempatkan penerapan prinsip-prinsip *Good Corporate Governance* (GCG) sebagai bagian integral yang tidak hanya bersifat kepatuhan, tetapi juga sebagai budaya kerja yang mendukung keberhasilan jangka panjang Perusahaan. Komitmen Dewan Komisaris terhadap penguatan GCG diwujudkan melalui pelaksanaan fungsi pengawasan yang dilakukan secara berkesinambungan dan terukur. Pengawasan tersebut tidak hanya difokuskan pada aspek kepatuhan, tetapi juga mencakup evaluasi atas efektivitas implementasi GCG dalam mendukung proses pengambilan keputusan dan kinerja organisasi secara keseluruhan. Hasil dari pelaksanaan fungsi ini kemudian menjadi salah satu komponen penting dalam penilaian tata kelola Perusahaan.

BOARD OF COMMISSIONERS' ACHIEVEMENTS IN THE SUPERVISORY FUNCTION IN THE IMPLEMENTATION OF GCG IN THE COMPANY

Positive performance achievements reflect the effectiveness of policies and management efforts that have been consistently applied. In this context, the Board of Commissioners placed the implementation of GCG principles as an integral part, not only as compliance, but also as a work culture that supports the Company's long-term success. The Board of Commissioners' commitment to strengthening GCG was demonstrated through the continuous and measurable execution of its supervisory function, which not only focused on compliance, but also includes evaluating the effectiveness of GCG implementation in supporting decision-making processes and overall organizational performance. The outcomes were then used as an important component in the Company's governance assessment.

Kinerja Dewan Komisaris dalam mengawal penerapan GCG selama tahun 2025 tercermin dalam hasil penilaian yang dilakukan menggunakan parameter ASEAN Corporate Governance Scorecard (ACGS). Penilaian ini menunjukkan capaian yang menggambarkan konsistensi Dewan Komisaris dalam memastikan implementasi prinsip-prinsip tata kelola berjalan secara optimal di seluruh lini organisasi. Adapun pencapaian tersebut terukur melalui beberapa indikator utama sebagai berikut:

1. Indikator Tugas dan Tanggung Jawab Direksi dan Dewan Komisaris, dengan capaian 100%;
2. Indikator Struktur Dewan Komisaris, dengan capaian 87,50%;
3. Indikator Proses Dewan Komisaris, dengan capaian 85,00%;
4. Indikator Individu dalam Susunan Dewan Komisaris, dengan capaian 100%; dan
5. Indikator Kinerja Dewan Komisaris, dengan capaian 100%.

The Board of Commissioners' performance in overseeing GCG implementation throughout 2025 was reflected in the assessment results conducted using the ACGS parameters. The assessment demonstrated the consistency of the Board of Commissioners in ensuring optimal implementation of governance principles throughout the organization. These achievements were measured by several key indicators:

1. Duties and Responsibilities of the Board of Directors and Board of Commissioners, with an achievement of 100%;
2. Board of Commissioners Structure Indicator, with an achievement of 87.50%;
3. Board of Commissioners Process Indicator, with an achievement of 85.00%;
4. Individual Indicators within the Board of Commissioners Composition, with an achievement of 100%; and
5. Board of Commissioners Performance Indicator, with achievement of 100%.

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PANDANGAN DEWAN KOMISARIS TERHADAP EFEKTIVITAS SISTEM PENGENDALIAN INTERNAL

Dewan Komisaris memandang bahwa sepanjang tahun 2025, implementasi Sistem Pengendalian Internal di lingkungan Perusahaan telah berjalan secara memadai dan menunjukkan tingkat efektivitas yang baik. Hal ini tidak terlepas dari peran Direksi yang menjalankan tanggung jawabnya secara optimal dalam merancang, mengimplementasikan, serta memastikan keberlangsungan sistem pengendalian tersebut. Dalam pelaksanaannya, Sistem Pengendalian Internal berfungsi sebagai instrumen penting dalam menjaga keandalan pelaporan keuangan serta mendukung terciptanya praktik operasional yang efisien dan sesuai dengan standar yang ditetapkan. Selain itu, sistem ini juga berperan dalam memastikan bahwa seluruh aktivitas Perseroan telah dilaksanakan sesuai dengan ketentuan peraturan perundang-undangan yang berlaku.

Dewan Komisaris menilai bahwa kualitas penerapan Sistem Pengendalian Internal dapat dilihat dari hasil evaluasi yang dilakukan secara berkala sepanjang tahun pelaporan. Berdasarkan hasil penelaahan tersebut, Sistem Pengendalian Internal di Semen Baturaja dinilai telah berjalan secara efektif dalam mendukung pengelolaan Perusahaan yang tertib, transparan, dan akuntabel.

BOARD OF COMMISSIONERS' VIEW OF THE INTERNAL CONTROL SYSTEM EFFECTIVENESS

The Board of Commissioners considers that the implementation of the Internal Control System within the Company proceeded adequately and demonstrated a good level of effectiveness in 2025. This is inseparable from the optimal role of the Board of Directors in designing, implementing, and ensuring the continuity of this control system. The Internal Control System serves as an important instrument to ensure the reliability of financial reporting and support efficient operational practices in accordance with established standards. It also ensures that all Company activities are conducted in compliance with applicable laws and regulations.

The Board of Commissioners believes that the quality of the Internal Control System's implementation is reflected in the results of evaluations during the reporting year. Based on these reviews, the Internal Control System at Semen Baturaja is deemed effective in supporting orderly, transparent, and accountable Company management.

PANDANGAN DEWAN KOMISARIS ATAS PENERAPAN SISTEM MANAJEMEN RISIKO

Dewan Komisaris telah menjalankan fungsi pengawasan terhadap penerapan sistem manajemen risiko Perusahaan secara konsisten sepanjang tahun 2025, dengan mengacu pada ketentuan dan regulasi yang berlaku. Dalam pelaksanaannya, Perseroan telah menyusun profil risiko secara komprehensif dan mengidentifikasi 8 (delapan) risiko utama yang dipantau secara berkala melalui laporan bulanan. Mekanisme pelaporan ini menjadi instrumen penting bagi Dewan Komisaris dalam melakukan pengawasan yang terstruktur dan berkelanjutan. Efektivitas pengawasan tersebut turut didukung oleh peran aktif Komite Audit dan Komite Manajemen Risiko yang berada di bawah Dewan Komisaris. Melalui koordinasi yang intensif dengan

BOARD OF COMMISSIONERS' VIEW ON THE IMPLEMENTATION OF THE RISK MANAGEMENT SYSTEM

The Board of Commissioners has consistently performed supervisory functions on the Company's risk management system implementation throughout 2025, referring to applicable provisions and regulations. The Company has developed a comprehensive risk profile and identified 8 (eight) main risks that were monitored regularly through monthly reports. This reporting mechanism serves as an essential instrument for the Board of Commissioners in conducting structured and ongoing supervision. The effectiveness of this supervision is also supported by the active roles of the Audit Committee and the Risk Management Committee under the Board of Commissioners. Through intensive coordination with management, the Board of

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manajemen, Dewan Komisaris melakukan penelaahan terhadap data dan informasi terkait risiko, termasuk melalui proses verifikasi dan validasi, guna memastikan keandalan serta relevansi informasi yang digunakan dalam pengambilan keputusan.

Commissioners reviewed risk-related data and information, including verification and validation processes, to ensure the reliability and relevance of the information used in decision-making.

Berdasarkan hasil pengawasan yang dilakukan, Dewan Komisaris menilai bahwa Direksi bersama jajaran terkait telah mengimplementasikan manajemen risiko secara memadai dan terintegrasi. Hal ini tercermin dari adanya sistem pendukung yang cukup komprehensif serta pelaksanaan pengelolaan risiko yang mencakup seluruh aspek kegiatan usaha. Selain itu, langkah-langkah mitigasi yang diterapkan dinilai telah tepat sasaran, khususnya dalam mengantisipasi risiko pada aspek operasional produksi, kepatuhan, budaya perusahaan, serta kondisi keuangan.

Based on the supervision conducted, the Board of Commissioners stated that the Board of Directors and relevant parties have implemented risk management adequately and in an integrated manner. This was shown in comprehensive supporting systems and risk management implementation covering all business activities. Moreover, the applied mitigation measures were well-targeted, particularly in anticipating risks in production operations, compliance, Company culture, and financial conditions.

Berbagai inisiatif strategis juga telah dilakukan untuk memperkuat mitigasi risiko, antara lain melalui pengaturan pola operasi, pengamanan ketersediaan bahan baku dan bahan penolong serta optimalisasi distribusi untuk menjamin kontinuitas supplai produk semen, penerapan *predictive maintenance*, pelaksanaan program kesehatan dan keselamatan kerja (K3) untuk mempertahankan predikat *zero accident*, penyusunan dokumen lingkungan yang melampaui ketentuan (*beyond compliance*) untuk mempertahankan PROPER Hijau, pengelolaan biaya anggaran serta penguatan kapabilitas Karyawan secara berkelanjutan di seluruh lini organisasi.

Various strategic initiatives have also been carried out to strengthen risk mitigation, including operational pattern management, securing the availability of raw and supporting materials and optimizing distribution to ensure continuity of cement product supply, application of predictive maintenance, execution of occupational health and safety (OHS) programs to maintain the zero accident predicate, preparation of environmental documents that exceed requirements (beyond compliance) to maintain Green PROPER, as well as strengthening employee capabilities sustainably across throughout all lines of the organization

Kualitas implementasi manajemen risiko turut tercermin dari hasil evaluasi tingkat kematangan risiko (*Risk Maturity Index*). Berdasarkan penilaian yang mengacu pada ketentuan Kementerian BUMN melalui Keputusan Deputi Bidang Keuangan dan Manajemen Risiko Nomor SK-8/DKU. MBU/12/2023 Perseroan memperoleh skor sebesar 3,2 untuk tahun buku 2024, yang menempatkan SMBR pada kategori praktik yang baik (*good practice phase*). Capaian ini menunjukkan bahwa Perseroan telah mengadopsi praktik manajemen risiko yang mendekati standar industri, dengan penerapan yang konsisten di seluruh lini organisasi.

The quality of risk management implementation was also reflected in the Risk Maturity Index evaluation results. Based on assessments that refer to the provisions of the Indonesian Ministry of State-Owned Enterprises, through the Deputy for Finance and Risk Management Decree Number SK-8/DKU. MBU/12/2023 the Company achieved a score of 3.2 for the 2024 fiscal year, placing SMBR in the good practice phase category. This achievement indicated that the Company has adopted risk management practices that are close to industry standards, with consistent implementation throughout the organization.

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Selain itu, Dewan Komisaris juga menilai bahwa kesadaran risiko telah menjadi bagian dari budaya kerja Perseroan, yang tercermin dari keterlibatan aktif karyawan dalam proses pengelolaan risiko. Didukung oleh kelengkapan kebijakan dan prosedur (*soft structure*) yang terus ditinjau secara berkala, Perusahaan dinilai telah mampu mengelola risiko secara sistematis serta mengambil langkah-langkah mitigasi yang signifikan terhadap risiko utama yang dihadapi.

Additionally, the Board of Commissioners also considers that risk awareness has become part of the Company's work culture, as shown by the active involvement of employees in the risk management process. Supported by the completeness of policies and procedures (soft structure) that are regularly reviewed, the Company is capable of systematically managing risks and taking significant mitigation steps against major risks faced.

PANDANGAN DEWAN KOMISARIS ATAS PENERAPAN *WHISTLEBLOWING SYSTEM* (WBS) DAN PERAN DEWAN KOMISARIS DALAM WBS

Whistleblowing System (WBS) merupakan salah satu instrumen penting dalam mendukung terciptanya tata kelola perusahaan yang transparan dan berintegritas. Oleh karena itu, Dewan Komisaris secara berkelanjutan melakukan pemantauan terhadap efektivitas implementasi WBS di lingkungan Perseroan, guna memastikan bahwa sistem tersebut dapat berfungsi sebagaimana mestinya. Dalam pelaksanaan fungsi pengawasan, Dewan Komisaris memastikan bahwa penerapan WBS di Semen Baturaja telah didukung oleh kerangka kebijakan dan prosedur yang memadai. Selain itu, Perusahaan juga telah menyediakan kanal pelaporan yang mudah diakses oleh karyawan maupun pemangku kepentingan, sehingga memungkinkan penyampaian laporan dugaan pelanggaran secara aman dan terstruktur. Dewan Komisaris juga menekankan pentingnya perlindungan terhadap pelapor (*whistleblower*), dengan memastikan bahwa setiap laporan ditangani secara profesional, objektif, serta sesuai dengan mekanisme yang berlaku.

BOARD OF COMMISSIONERS' VIEWS ON THE IMPLEMENTATION OF THE WHISTLEBLOWING SYSTEM (WBS) AND THE ROLE OF THE BOARD OF COMMISSIONERS IN WBS

The Whistleblowing System (WBS) is an important instrument in supporting the creation of transparent and integrity-based corporate governance. Therefore, the Board of Commissioners continuously monitors the effectiveness of WBS implementation within the Company to ensure that the system functions as intended. In carrying out its supervisory function, the Board of Commissioners ensured that the implementation of WBS at Semen Baturaja is supported by adequate policy and procedural frameworks. The Company has also provided reporting channels that are easily accessible to employees and stakeholders, enabling safe and structured reporting of alleged violations. The Board of Commissioners also emphasized the importance of protecting whistleblowers by ensuring that every report was handled professionally, objectively, and in line with applicable mechanisms.

Fungsi pengelolaan WBS sepanjang tahun 2025 dijalankan oleh unit Human Capital & Governance, Risk, Internal Control dan Internal Audit dan pengelolaan tersebut telah berjalan secara efektif. Dewan Komisaris mengapresiasi berbagai upaya yang telah dilakukan untuk meningkatkan kualitas implementasi WBS, termasuk melalui kegiatan sosialisasi kepada pihak internal maupun eksternal. Upaya tersebut berkontribusi pada meningkatnya pemahaman dan kesadaran terhadap pentingnya WBS, yang tercermin dari adanya laporan yang disampaikan melalui kanal yang telah disediakan.

The WBS management function throughout 2025, that was carried out by the Human Capital & Governance, Risk, Internal Control, and Internal Audit units, has been effective. The Board of Commissioners appreciated the various efforts to improve WBS implementation quality, including outreach activities for internal and external parties. These efforts have contributed to increased awareness and understanding of the importance of WBS, as reflected by reports submitted through available channels.

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Sebagai bagian dari komitmen untuk terus meningkatkan kualitas tata kelola, Dewan Komisaris mendorong Direksi untuk melakukan penguatan sistem WBS ke depan, salah satunya melalui keterlibatan pihak independen dalam pengelolaannya. Langkah ini diharapkan dapat meningkatkan kredibilitas, objektivitas, serta transparansi dalam proses penanganan laporan, sehingga implementasi WBS dapat semakin selaras dengan praktik terbaik yang berlaku.

As part of its commitment to continuously improve governance quality, the Board of Commissioners encourages the Board of Directors to strengthen the WBS going forward. One of which is through the involvement of independent parties in its management. This is expected to enhance the credibility, objectivity, and transparency of the reporting process, thereby aligning WBS implementation with best practices.

EVALUASI KINERJA KOMITE DI BAWAH DEWAN KOMISARIS

Dewan Komisaris secara berkala melakukan penilaian terhadap kinerja Komite Audit dan Komite Manajemen Risiko sebagai bagian dari upaya memastikan efektivitas fungsi pendukung pengawasan. Evaluasi tersebut dilakukan dengan mengacu pada sejumlah indikator kinerja utama, antara lain tingkat kehadiran dalam rapat komite maupun rapat internal Dewan Komisaris, intensitas dan kualitas kontribusi yang disampaikan, serta ketepatan rekomendasi yang diberikan, baik dalam bentuk tertulis maupun lisan.

Selain indikator tersebut, Dewan Komisaris juga mempertimbangkan tingkat partisipasi aktif, inisiatif, serta peran strategis yang ditunjukkan oleh masing-masing komite selama periode penilaian. Aspek lain yang turut menjadi perhatian adalah tingkat pencapaian atas program kerja yang telah ditetapkan, termasuk konsistensi dalam pelaksanaan serta ketepatan waktu penyelesaiannya. Seluruh hasil pelaksanaan tugas tersebut dilaporkan secara berkala kepada Dewan Komisaris melalui laporan masing-masing komite.

Berdasarkan hasil evaluasi yang dilakukan, Dewan Komisaris menilai bahwa kinerja Komite Audit, Komite Nominasi dan Remunerasi, serta Komite Manajemen Risiko telah berjalan secara efektif dan memberikan kontribusi yang signifikan. Setiap komite dinilai mampu mendukung Dewan Komisaris dalam memperkuat fungsi pengawasan serta memberikan pertimbangan yang relevan terhadap berbagai kebijakan dan keputusan strategis Perseroan.

EVALUATION OF PERFORMANCE OF COMMITTEES UNDER THE BOARD OF COMMISSIONERS

The Board of Commissioners gradually evaluated the performance of the Audit Committee and the Risk Management Committee as part of efforts to ensure the effectiveness of supervisory support functions. The evaluation referred to several key performance indicators, including attendance at committee and Board of Commissioners' internal meetings, the intensity and quality of contributions made, and the accuracy of recommendations provided, both in written and oral form.

In addition to these indicators, the Board of Commissioners also considers the level of active participation, initiative, and the strategic roles demonstrated by each committee during the evaluation period. Other aspects that require attention include the achievement rates of established work programs, including consistency in implementation and timeliness of completion. Results of these duties are reported regularly to the Board of Commissioners through each committee's report.

Based on the evaluation results, the Board of Commissioners assessed that the performance of the Audit Committee, Nomination and Remuneration Committee, and Risk Management Committee has been effective and has made significant contributions. Each committee was considered capable of supporting the Board of Commissioners in strengthening the supervisory function, and providing relevant input on various Company policies and strategic decisions.

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Hal ini tercermin dari pelaksanaan penelaahan yang dilakukan secara konsisten terhadap data dan informasi yang tersedia, serta kegiatan pemantauan langsung melalui kunjungan kerja ke unit operasional. Hasil dari berbagai kegiatan tersebut kemudian disampaikan kepada Dewan Komisaris sebagai bahan pertimbangan dalam pengambilan keputusan. Selain itu, seluruh komite juga dinilai telah mampu merealisasikan program kerja yang direncanakan untuk tahun 2025 secara optimal.

This was reflected in the consistent review of available data and information, as well as direct monitoring activities through site visits to operational units. The results were submitted to the Board of Commissioners as consideration in the decision-making process. All committees are also considered to have successfully realized the planned work programs for 2025 optimally.

Berikut ini disampaikan uraian lebih lanjut mengenai hasil penilaian kinerja masing-masing komite untuk periode tahun 2025:

The following provides further details regarding the performance evaluation results of each committee for 2025:

PENILAIAN KINERJA KOMITE AUDIT

Dewan Komisaris menilai bahwa Komite Audit telah menunjukkan kinerja yang efektif dalam menjalankan peran dan tanggung jawabnya sepanjang tahun 2025. Pelaksanaan tugas Komite Audit dinilai selaras dengan rencana kerja yang telah ditetapkan, serta didukung oleh mekanisme pelaporan yang dilakukan secara berkala kepada Dewan Komisaris.

AUDIT COMMITTEE PERFORMANCE ASSESSMENT

The Board of Commissioners considers that the Audit Committee has demonstrated effective performance in carrying out its roles and responsibilities throughout 2025. The duties have been in line with the established work plan, supported by a regular reporting mechanism to the Board of Commissioners.

Dalam menjalankan fungsinya, Komite Audit berperan aktif dalam melakukan penelaahan atas aspek audit, menilai kecukupan dan efektivitas sistem pengendalian internal, serta mengkaji proses penyusunan laporan keuangan Perusahaan. Kegiatan-kegiatan tersebut menjadi bagian penting dalam mendukung Dewan Komisaris dalam memastikan kualitas pengelolaan Perusahaan tetap terjaga.

In carrying out its function, the Audit Committee has played an active role in reviewing audit aspects, assessing the adequacy and effectiveness of the internal control system, and reviewing the Company's financial reporting processes. These activities are essential in supporting the Board of Commissioners in maintaining the quality of Company management.

Sepanjang periode pelaporan, Komite Audit secara konsisten menyelenggarakan rapat sebagai sarana koordinasi dan pembahasan isu-isu yang relevan. Pertemuan tersebut melibatkan Dewan Komisaris, jajaran manajemen tingkat BOD-1, serta unit Audit Internal, guna memastikan adanya keselarasan dalam pelaksanaan fungsi pengawasan. Total rapat yang dilaksanakan mencapai 27 kali selama tahun 2025, yang telah memenuhi ketentuan sebagaimana diatur dalam Piagam Komite Audit

Throughout the reporting period, the Audit Committee consistently held meetings as a means of coordination and discussion of relevant issues. These meetings involved the Board of Commissioners, BOD-1 level management, and the Internal Audit unit to ensure alignment in the execution of the supervisory function. A total of 27 meetings were held in 2025, fulfilling the requirements stipulated in the Audit Committee Charter.

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FERYZAL ADHAM
Komisaris Independen
Independent Commissioner

DZULFIKAR AHMAD TAWALLA
Komisaris
Commissioner

INOSENTIUS SAMSUL
Komisaris Utama
President Commissioner

CHOWADJA SANOVA
Komisaris Independen
Independent Commissioner

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Melalui rangkaian kegiatan tersebut, Komite Audit dinilai mampu memberikan rekomendasi yang konstruktif dan tepat sasaran, sehingga memberikan kontribusi nyata dalam memperkuat efektivitas fungsi pengawasan Dewan Komisaris terhadap pengelolaan Perusahaan.

Through these activities, the Audit Committee was able to provide constructive and well-targeted recommendations, making a tangible contribution to strengthening the effectiveness of the Board of Commissioners' supervisory function towards the Company management.

PENILAIAN KINERJA KOMITE MANAJEMEN RISIKO

Dewan Komisaris menilai bahwa Komite Manajemen Risiko telah menjalankan peran dan fungsinya secara efektif sepanjang tahun 2025. Kinerja komite ini dinilai selaras dengan rencana kerja yang telah ditetapkan, serta didukung oleh pelaporan yang dilakukan secara konsisten kepada Dewan Komisaris sebagai bentuk akuntabilitas pelaksanaan tugas.

RISK MANAGEMENT COMMITTEE PERFORMANCE ASSESSMENT

The Board of Commissioners considers that the Risk Management Committee has effectively carried out its roles and functions throughout 2025. The committee's performance has been in line with the established work plan, supported by consistent reporting to the Board of Commissioners, as a form of task implementation accountability.

Dalam menjalankan mandatnya, Komite Manajemen Risiko berperan aktif dalam memastikan bahwa pengelolaan risiko di lingkungan Perseroan telah dilakukan secara terstruktur dan terintegrasi. Hal ini tercermin dari keterlibatan komite dalam menelaah kebijakan manajemen risiko, memantau risiko-risiko utama yang dihadapi Perseroan, serta mengawasi penerapan manajemen risiko dalam proses perencanaan strategis, termasuk penyusunan Rencana Kerja dan Anggaran Perusahaan (RKAP) dan Rencana Jangka Panjang Perusahaan (RJPP).

In fulfilling its mandate, the Risk Management Committee has played an active role in ensuring that risk management within the Company is structured and integrated. This was reflected in the committee's involvement in reviewing risk management policies, monitoring key risks faced by the Company, and overseeing the implementation of risk management in strategic planning processes, including the preparation of the Company's RKAP and RJPP.

Sepanjang periode pelaporan, Komite Manajemen Risiko secara konsisten melaksanakan rapat rutin sebagai sarana koordinasi dan evaluasi. Tercatat sebanyak 6 kali rapat telah diselenggarakan selama tahun 2025, yang telah memenuhi ketentuan sebagaimana diatur dalam Piagam Komite Manajemen Risiko. Melalui forum tersebut, komite berhasil menghasilkan berbagai rekomendasi yang relevan dan aplikatif dalam mendukung efektivitas fungsi pengawasan Dewan Komisaris.

Throughout the reporting year, the Risk Management Committee consistently held regular meetings as a means of coordination and evaluation. A total of 6 meetings were held in 2025, fulfilling the requirements stipulated in the Risk Management Committee Charter. Through this forum, the committee succeeded in producing relevant and applicable recommendations to support the effectiveness of the Board of Commissioners' supervisory function.

Secara keseluruhan, Dewan Komisaris memandang bahwa kontribusi Komite Manajemen Risiko telah memberikan nilai tambah dalam memperkuat penerapan manajemen risiko, serta mendukung terciptanya pengelolaan Perseroan yang lebih *prudent* dan berkelanjutan.

Overall, the Board of Commissioners saw that the contributions of the Risk Management Committee have added value by strengthening risk management implementation, and supporting a more prudent and sustainable Company management.

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PENILAIAN KINERJA KOMITE NOMINASI DAN REMUNERASI

Dewan Komisaris menilai bahwa Komite Nominasi dan Remunerasi telah melaksanakan fungsi dan tanggung jawabnya secara efektif sepanjang tahun 2025. Pelaksanaan tugas komite ini dinilai sejalan dengan rencana kerja yang telah ditetapkan, serta didukung oleh mekanisme pelaporan yang dilakukan secara berkala kepada Dewan Komisaris.

Dalam menjalankan perannya, Komite Nominasi dan Remunerasi berkontribusi dalam memastikan bahwa kebijakan di bidang sumber daya manusia, khususnya terkait sistem remunerasi dan penilaian kinerja, telah dirancang dan diterapkan secara objektif serta selaras dengan kebutuhan Perusahaan. Kegiatan yang dilakukan mencakup proses pemantauan, evaluasi, serta pemberian rekomendasi yang relevan guna mendukung terciptanya sistem manajemen SDM yang transparan dan akuntabel.

Sepanjang tahun 2025, Komite Nominasi dan Remunerasi telah melaksanakan rapat sebanyak 3 kali, sesuai dengan ketentuan yang diatur dalam Piagam Komite Nominasi dan Remunerasi. Meskipun frekuensi rapat relatif terbatas, Dewan Komisaris menilai bahwa pelaksanaan tugas komite tetap berjalan secara efektif, dengan fokus pada pembahasan isu-isu strategis yang memerlukan perhatian khusus.

Melalui forum tersebut, Komite Nominasi dan Remunerasi berhasil menghasilkan berbagai rekomendasi yang konstruktif dalam mendukung fungsi pengawasan Dewan Komisaris, khususnya dalam memastikan bahwa kebijakan terkait nominasi dan remunerasi telah selaras dengan prinsip tata kelola perusahaan yang baik.

Secara keseluruhan, Dewan Komisaris memandang bahwa Komite Nominasi dan Remunerasi telah memberikan kontribusi yang memadai dalam mendukung penguatan tata kelola, khususnya pada aspek pengelolaan sumber daya manusia di lingkungan Perusahaan.

NOMINATION AND REMUNERATION COMMITTEE PERFORMANCE ASSESSMENT

The Board of Commissioners saw that the Nomination and Remuneration Committee has effectively carried out its functions and responsibilities throughout 2025. The committee's duties have been in accordance with the established work plan, supported by regular reporting mechanisms to the Board of Commissioners.

In performing its role, the Nomination and Remuneration Committee has contributed to ensuring that human capital policies, particularly those related to remuneration systems and performance assessment, have been objectively designed and implemented in alignment with the Company's needs. Activities conducted include monitoring, evaluation, and provision of relevant recommendations to support the establishment of a transparent and accountable Human Capital management system.

Throughout 2025, the Nomination and Remuneration Committee held 3 meetings, as stipulated in the Nomination and Remuneration Committee Charter. Although the meeting frequency was relatively limited, the Board of Commissioners believes that the committee's duties were still effectively carried out, focusing on strategic issues requiring special attention.

Through this forum, the Nomination and Remuneration Committee has successfully produced constructive recommendations to support the Board of Commissioners' supervisory function, particularly in ensuring that nomination and remuneration policies are aligned with GCG principles.

Overall, the Board of Commissioners saw that the Nomination and Remuneration Committee has made adequate contributions in strengthening governance, especially in human capital management, within the Company.

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PERUBAHAN KOMPOSISI DEWAN KOMISARIS

Di tahun 2025, terdapat perubahan susunan dan komposisi Anggota Dewan Komisaris Perseroan berdasarkan Keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) Tahun Buku 2024 pada tanggal 27 Mei 2025. Kronologis perubahan komposisi per 31 Desember 2025 adalah sebagai berikut:

CHANGES IN THE BOARD OF COMMISSIONERS COMPOSITION

In 2025, there were changes in the structure and composition of the Company's Board of Commissioners based on the Resolution of the Annual General Meeting of Shareholders (AGMS) for the 2024 Fiscal Year held on May 27, 2025. The chronology of the changes in composition as of December 31, 2025, is as follows:

Kronologi Perubahan Kompisisi Dewan Komisaris pada 2025

Chronology of Changes in the Board of Commissioners Composition in 2025

Periode 1 Januari – 27 Mei 2025 / *January 01 – May 27, 2025 Period*	Periode 27 Mei – 29 Oktober 2025 / *May 27 – October 29, 2025 Period*	29 Oktober 2025 – 18 Desember 2025 / *October 29 – December 18, 2025 Period*	Periode 18 – 31 Desember 2025 / *December 18 – 31, 2025 Period*	Keterangan / *Information*
Alex Iskandar Munaf – Komisaris Utama/ Independen / President Commissioner/ Independent Commissioner				Tidak lagi menjabat dalam jajaran Dewan Komisaris sejak 27 Mei 2025 / No longer a member of the Board of Commissioners as of May 27, 2025
Hadi Daryanto – Komisaris / Commissioner				Tidak lagi menjabat dalam jajaran Dewan Komisaris sejak 27 Mei 2025 / No longer a member of the Board of Commissioners as of May 27, 2025
Inosentius Samsul – Komisaris / Commissioner	Inosentius Samsul – Komisaris Utama / President Commissioner	Inosentius Samsul – Komisaris Utama / President Commissioner	Inosentius Samsul – Komisaris Utama / President Commissioner	Alih Jabatan menjadi Komisaris Utama sejak 27 Mei 2025 / Reassigned as President Commissioner as of May 27, 2025.
Chowadja Sanova- Komisaris Independen / Independent Commissioner	Chowadja Sanova- Komisaris Independen / Independent Commissioner	Chowadja Sanova- Komisaris Independen / Independent Commissioner	Chowadja Sanova- Komisaris Independen / Independent Commissioner	Menjabat dalam jajaran Dewan Komisaris sejak 27 Mei 2021 / Member of the Board of Commissioners since May 27, 2021.
	Feryzal Adham- Komisaris Independen / Independent Commissioner	Feryzal Adham- Komisaris Independen / Independent Commissioner	Feryzal Adham- Komisaris Independen / Independent Commissioner	Menjabat dalam jajaran Dewan Komisaris sejak 27 Mei 2025 / Member of the Board of Commissioners since May 27, 2025.
	Dzulfikar Tawalla Ahmad – Komisaris / Commissioner	Dzulfikar Tawalla Ahmad – Komisaris / Commissioner	Dzulfikar Tawalla Ahmad – Komisaris / Commissioner	Menjabat dalam jajaran Dewan Komisaris sejak 27 Mei 2025 / Member of the Board of Commissioners since May 27, 2025.

Laporan Dewan Komisaris
Board of Commissioners Report

Komposisi serta Susunan Dewan Komisaris per 31 Desember 2025

Composition and Structure of the Board of Commissioners as of December 31, 2025

Nama / *Name*	Jabatan / *Position*	Dasar Pengangkatan / *Basis of Appointment*	Dasar Pemberhentian / *Basis of Dismissal*	Periode Jabatan / *Term of Office*
Inosentius Samsul	Komisaris Utama / President Commissioner	• Diangkat sebagai Komisaris berdasarkan Keputusan RUPSLB tanggal 8 November 2023 yang dinyatakan dalam Akta Notaris Aulia Taufani S.H., No. 21 tanggal 8 November 2023. / Appointed as Commissioner pursuant to the resolution of the Extraordinary General Meeting of Shareholders (EGMS) dated November 8, 2023, as stated in Notarial Deed of Aulia Taufani, S.H., No. 21 dated November 8, 2023. • Diangkat menjadi Komisaris Utama berdasarkan Keputusan RUPST tanggal 27 Mei 2025 dalam Akta Notaris Aulia Taufani S.H., No. 108 tanggal 27 Mei 2025 / Appointed as President Commissioner pursuant to the resolution of the Annual General Meeting of Shareholders (AGMS) dated May 27, 2025, as stated in Notarial Deed of Aulia Taufani, S.H., No. 108 dated May 27, 2025	-	08 November 2023 - RUPS 2028 Periode Ke-1(Satu) / November 8, 2023 – AGMS 2028, 1st (First) Term
Dzulfikar Ahmad Tawalla	Komisaris / Commissioner	Diangkat menjadi Komisaris berdasarkan Keputusan RUPST tanggal 27 Mei 2025 dalam Akta Notaris Aulia Taufani S.H., No. 108 tanggal 27 Mei 2025 / Appointed as Commissioner pursuant to the resolution of the Annual General Meeting of Shareholders (AGMS) dated May 27, 2025, as stated in Notarial Deed of Aulia Taufani, S.H., No. 108 dated May 27, 2025.	-	27 Mei 2025 – RUPS 2030 / Periode Ke – 1 (Satu) / May 27, 2025 - 2030 GMS 1st Term
Feryzal Adham	Komisaris Independen / Independent Commissioner	Diangkat menjadi Komisaris Independen berdasarkan Keputusan RUPST tanggal 27 Mei 2025 dalam Akta Notaris Aulia Taufani S.H., No. 108 tanggal 27 Mei 2025 / Appointed as Independent Commissioner pursuant to the resolution of the Annual General Meeting of Shareholders (AGMS) dated May 27, 2025, as stated in Notarial Deed of Aulia Taufani, S.H., No. 108 dated May 27, 2025.	-	27 Mei 2025 – RUPS 2030 / Periode Ke – 1 (Satu) / May 27, 2025 - 2030 GMS 1st Term
Chowadja Sanova	Komisaris Independen / Independent Commissioner	Diangkat menjadi Komisaris Independen berdasarkan Keputusan RUPST tanggal 27 Mei 2021 yang dinyatakan dalam Akta Notaris Fathiah Helmi, No. 24 tanggal 27 Mei 2021. / Appointed as Independent Commissioner based on the resolution of the AGMS dated May 27, 2021, as stated in the Notarial Deed of Fathiah Helmi, No. 24 dated May 27, 2021.	-	27 Mei 2021 - RUPS 2026 Periode ke-1 (satu) / May 27, 2021 – AGMS 2026, 1st (First) Term

Laporan Dewan Komisaris
Board of Commissioners Report

Komposisi serta Susunan Dewan Komisaris Menjabat Setelah Tahun Buku 2025

Composition and Structure of the Board of Commissioners in Office After the 2025 Fiscal Year

Nama / *Name*	Jabatan / *Position*	Dasar Pengangkatan / *Basis of Appointment*	Dasar Pemberhentian / *Basis of Dismissal*	Periode Jabatan / *Term of Office*
Dzulfikar Ahmad Tawalla	Komisaris / Commissioner	Diangkat menjadi Komisaris berdasarkan Keputusan RUPST tanggal 27 Mei 2025 dalam Akta Notaris Aulia Taufani S.H., No. 108 tanggal 27 Mei 2025 / Appointed as Commissioner pursuant to the resolution of the Annual General Meeting of Shareholders (AGMS) dated May 27, 2025, as stated in Notarial Deed of Aulia Taufani, S.H., No. 108 dated May 27, 2025.	-	27 Mei 2025 – RUPS 2030 / Periode Ke – 1 (Satu) / May 27, 2025 - 2030 GMS 1st Term
Feryzal Adham	Komisaris Independen / Independent Commissioner	Diangkat menjadi Komisaris Independen berdasarkan Keputusan RUPST tanggal 27 Mei 2025 dalam Akta Notaris Aulia Taufani S.H., No. 108 tanggal 27 Mei 2025 / Appointed as Independent Commissioner pursuant to the resolution of the Annual General Meeting of Shareholders (AGMS) dated May 27, 2025, as stated in Notarial Deed of Aulia Taufani, S.H., No. 108 dated May 27, 2025.	-	27 Mei 2025 – RUPS 2030 / Periode Ke – 1 (Satu) / May 27, 2025 - 2030 GMS 1st Term
Chowadja Sanova	Komisaris Independen / Independent Commissioner	Diangkat menjadi Komisaris Independen berdasarkan Keputusan RUPST tanggal 27 Mei 2021 yang dinyatakan dalam Akta Notaris Fathiah Helmi, No. 24 tanggal 27 Mei 2021. / Appointed as Independent Commissioner based on the resolution of the AGMS dated May 27, 2021, as stated in the Notarial Deed of Fathiah Helmi, No. 24 dated May 27, 2021.	-	27 Mei 2021 - RUPS 2026 Periode ke-1 (satu) / May 27, 2021 – AGMS 2026, 1st (First) Term

PENUTUP

Dewan Komisaris menyampaikan apresiasi yang setinggi-tingginya kepada para pemegang saham dan seluruh pemangku kepentingan atas kepercayaan serta dukungan yang terus diberikan kepada Perseroan. Dukungan tersebut menjadi landasan penting bagi Perusahaan dalam menjaga kinerja yang stabil dan mencapai hasil yang positif sepanjang tahun 2025.

Dewan Komisaris juga menyampaikan penghargaan kepada Direksi beserta seluruh jajaran manajemen atas komitmen, profesionalisme, dan sinergi yang telah ditunjukkan dalam mengelola Perusahaan. Kolaborasi yang terjalin dengan baik antara seluruh elemen organisasi telah menjadi faktor utama dalam mendukung pencapaian kinerja serta memperkuat posisi Perusahaan di tengah dinamika industri.

CLOSING REMARKS

The Board of Commissioners extends its highest appreciation to shareholders and stakeholders for their trust and ongoing support given to the Company, which serves as a crucial foundation for the Company in maintaining stable performance and achieving positive results throughout 2025.

The Board of Commissioners also expresses its gratitude to the Board of Directors and the entire management team for their commitment, professionalism, and synergy demonstrated in the Company management. The well-established collaboration among all elements of the organization has been a key factor in supporting performance achievements and strengthening the Company's position amid industry dynamics.

Laporan Dewan Komisaris
Board of Commissioners Report

Tidak lupa, apresiasi turut disampaikan kepada seluruh insan Semen Baturaja atas dedikasi dan kontribusi yang berkelanjutan. Peran aktif seluruh karyawan menjadi elemen penting dalam mendorong keberhasilan Perusahaan, termasuk dalam proses integrasi ke dalam SIG yang terus berjalan secara bertahap dan terarah.

An appreciation to all members of Semen Baturaja for their dedication and contributions. The active role of all employees remains an essential element in driving the Company's success, including in the ongoing and well-directed integration process into SIG.

Dengan mempertimbangkan capaian yang telah diraih, Dewan Komisaris memiliki keyakinan bahwa Perusahaan memiliki fondasi yang kuat untuk melanjutkan pertumbuhan di masa mendatang. Komitmen terhadap peningkatan kinerja, penguatan tata kelola, serta adaptasi terhadap perubahan akan menjadi kunci dalam menjaga keberlanjutan usaha.

Considering the achievements attained, the Board of Commissioners is confident that the Company has a strong foundation to continue its growth in the future. The commitment to performance improvement, governance enhancement, and adaptation to change are key to sustaining business continuity.

Ke depan, Dewan Komisaris optimistis bahwa Semen Baturaja akan terus mengembangkan kapasitas dan kapabilitasnya untuk mewujudkan visi sebagai Perseroan bahan bangunan berbasis semen ramah lingkungan yang terdepan di Indonesia, sekaligus memberikan nilai tambah yang berkelanjutan bagi seluruh pemangku kepentingan.

Moving forward, the Board of Commissioners is optimistic that Semen Baturaja will continue to develop its capacity and capabilities to realize its vision as the leading environmentally-friendly cement-based building materials Company in Indonesia, while delivering sustainable added value to all stakeholders.

Jakarta,
24 April 2026 / April 24, 2026
PT Semen Baturaja (Persero) Tbk

INOSENTIUS SAMSUL*
Komisaris Utama
President Commissioner

*) Komisaris Utama tidak melakukan penandatanganan, hal ini dikarenakan telah mengundurkan diri sebagaimana surat pengunduran diri yang disampaikan kepada Perseroan pada tanggal 24 Februari 2026.

*) The President Commissioner did not sign this report, as he had resigned in accordance with the resignation letter submitted to the Company on February 24, 2026.

Laporan Direksi
Board of Directors Report

Perseroan mencatatkan skor sebesar 94,56 dengan kategori "*Very Good*". Capaian ini menunjukkan peningkatan jika dibandingkan dengan tahun sebelumnya yang berada pada skor 92,84. Peningkatan tersebut mencerminkan adanya perbaikan berkelanjutan dalam penerapan prinsip-prinsip tata kelola.

The Company recorded a score of 94.56 in the "Very Good" category. This result represents an improvement compared to the previous year's score of 92.84. The improvement reflects sustainable progress in implementing governance principles.

PARA PEMEGANG SAHAM DAN PEMANGKU KEPENTINGAN YANG TERHORMAT,

Puji Syukur kami panjatkan kepada Tuhan yang Maha Esa, karena atas karunia-Nya, kami mampu menghadapi Tahun 2025 dengan kinerja positif di tengah ketidakpastian pasar. Capaian ini merupakan hasil dari kerja kolektif Direksi bersama seluruh jajaran manajemen dan karyawan, yang secara konsisten menjalankan peran dan tanggung jawabnya dengan mengedepankan prinsip-prinsip *Good Corporate Governance* (GCG) serta kepatuhan terhadap peraturan yang berlaku.

Dalam menghadapi tantangan tersebut, Direksi mengambil pendekatan yang adaptif dan terukur melalui penetapan berbagai kebijakan strategis. Langkah-langkah yang diambil tidak hanya difokuskan pada pencapaian target jangka pendek, tetapi juga diarahkan untuk memperkuat fondasi bisnis dalam jangka panjang. Upaya tersebut diwujudkan melalui penguatan kualitas sumber daya manusia, peningkatan efisiensi dan produktivitas operasional, serta optimalisasi berbagai inisiatif strategis yang bertujuan untuk meningkatkan daya saing Perseroan.

HONORABLE SHAREHOLDERS AND STAKEHOLDERS,

We express our gratitude to God as by His grace, for enabling us to conclude 2025 with positive performance amid market uncertainties. This achievement was the result of the collective efforts of the Board of Directors, the entire management team, and employees, who have consistently carried out their roles and responsibilities by upholding the GCG principles and compliance with existing regulations.

In facing these challenges, the Board of Directors adopted an adaptive and measured approach by establishing various strategic policies. The actions taken were not only focused on achieving short-term targets but also aimed at strengthening the business foundation for the long term. These efforts have been realized through the enhancement of human capital quality, increased efficiency and operational productivity, as well as the optimization of various strategic initiatives to improve the Company's competitiveness.



SUHERMAN YAHYA

Direktur Utama
President Director

Laporan Direksi
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Direksi menyadari bahwa keberlanjutan kinerja tidak hanya ditentukan oleh hasil, tetapi juga oleh proses pengelolaan yang efektif dan terintegrasi. Oleh karena itu, berbagai program strategis yang dijalankan dirancang untuk menciptakan nilai tambah yang berkelanjutan, sekaligus memperkuat posisi Perseroan dalam menghadapi dinamika industri yang terus berkembang.

The Board of Directors recognized that sustainable performance was determined by results as well as effective and integrated management processes. Therefore, the strategic programs implemented were designed to create sustainable added value, while also reinforcing the Company's position amid ongoing industry developments.

Pada kesempatan ini, Direksi menyampaikan laporan pelaksanaan pengelolaan Perseroan selama tahun buku 2025. Laporan ini memuat penjelasan mengenai strategi dan kebijakan yang diterapkan, pencapaian kinerja Perusahaan, implementasi *Good Corporate Governance* (GCG), serta pandangan Direksi terhadap prospek usaha di masa mendatang.

On this occasion, the Board of Directors would like to present a report on the Company's management implementation during the 2025 fiscal year. This report contains explanations regarding the strategies and policies implemented, Company performance achievements, GCG implementation, as well as the Board of Directors' view on future business prospects.

TINJAUAN EKSTERNAL PERSEROAN

Sepanjang tahun 2025, kondisi eksternal Perseroan dipengaruhi oleh dinamika ekonomi global dan domestik yang menunjukkan kecenderungan stabil, meskipun masih dibayangi oleh sejumlah ketidakpastian. International Monetary Fund (IMF) mencatat pertumbuhan ekonomi global pada tahun 2025 hanya mencapai 3,3%. Data tersebut menunjukkan bahwa pertumbuhan ekonomi global masih relatif terjaga, didukung oleh peningkatan investasi teknologi, kebijakan fiskal dan moneter yang adaptif, serta ketahanan sektor swasta dalam merespons perubahan lanskap ekonomi. Namun demikian, risiko global tetap perlu diwaspadai, terutama yang bersumber dari ketegangan geopolitik, fluktuasi harga energi, serta potensi penyesuaian ekspektasi terhadap perkembangan teknologi.

COMPANY EXTERNAL REVIEW

Throughout 2025, the Company's external conditions were influenced by global and domestic economic dynamics, which showed a tendency toward stability, although still overshadowed by several uncertainties. The International Monetary Fund (IMF) recorded global economic growth in 2025 at only 3.3%, indicating that global economic growth remains relatively stable, supported by increased technological investment, adaptive fiscal and monetary policies, and the resilience of the private sector in responding to shifts in the economic landscape. However, global risks must still be closely monitored, particularly those stemming from geopolitical tensions, energy price fluctuations, and potential adjustments in expectations regarding technological developments.

Dari sisi domestik, perekonomian Indonesia menunjukkan kinerja yang solid dengan stabilitas makroekonomi yang tetap terjaga. Pada tahun 2025, perekonomian Indonesia tumbuh kuat sebesar 5,11%, dengan akselerasi pada triwulan IV yang mencapai 5,39% (*year-on-year*). Kinerja ini didorong oleh kuatnya permintaan domestik, terutama dari konsumsi rumah tangga, investasi, serta belanja Pemerintah, yang turut diperkuat oleh kinerja ekspor yang tetap terjaga.

Domestically, Indonesia's economy demonstrated solid performance, with maintained macroeconomic stability. In 2025, Indonesia's economy grew robustly by 5.11%, with an acceleration in the fourth quarter reaching 5.39% (year-on-year). This performance was driven by strong domestic demand, particularly from household consumption, investment, and government spending, further reinforced by stable export performance.

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Board of Directors Report

Dari sisi produksi, pertumbuhan ekonomi terutama ditopang oleh sektor industri pengolahan, perdagangan, pertanian, transportasi, akomodasi dan makanan-minuman, serta informasi dan komunikasi. Sementara itu, sektor pertambangan masih mengalami kontraksi, seiring dengan dinamika harga komoditas global dan penyesuaian produksi di sektor tersebut.

From a production perspective, economic growth was primarily supported by the manufacturing, trade, agriculture, transportation, accommodation and food and beverage, as well as information and communication sectors. Meanwhile, the mining sector continued to experience contraction due to global commodity price dynamics and production adjustments in the sector.

Secara spasial, aktivitas ekonomi di seluruh wilayah Indonesia menunjukkan pertumbuhan positif sepanjang tahun 2025. Wilayah Sulawesi mencatatkan pertumbuhan tertinggi sebesar 6,23%, yang didorong oleh ekspansi aktivitas hilirisasi mineral. Pulau Jawa, sebagai pusat aktivitas ekonomi nasional, tumbuh sebesar 5,30%, dengan dukungan kuat dari sektor manufaktur, perdagangan, serta informasi dan komunikasi.

Spatially, economic activity in all Indonesian regions showed positive growth throughout 2025. Sulawesi region recorded the highest growth at 6.23%, driven by the expansion of mineral down streaming activities. Java Island, as the center of national economic activity, grew by 5.30%, which was supported by the manufacturing, trade, and information and communication sectors.

Di sisi lain, wilayah Sumatra dan Kalimantan mencatat pertumbuhan yang moderat, masing-masing sebesar 4,81% dan 4,79%, yang ditopang oleh kinerja sektor industri pengolahan dan pertanian. Sementara itu, wilayah Bali dan Nusa Tenggara tumbuh sebesar 4,87%, seiring dengan pemulihan sektor pariwisata serta meningkatnya kunjungan wisatawan domestik dan mancanegara. Adapun wilayah Maluku dan Papua mencatat pertumbuhan sebesar 1,44%, yang dipengaruhi oleh kinerja sektor pertambangan yang masih mengalami tekanan.

Meanwhile, Sumatra and Kalimantan regions recorded moderate growth of 4.81% and 4.79% respectively, supported by the manufacturing and agriculture sectors, while Bali and Nusa Tenggara regions grew by 4.87%, in line with the recovery of the tourism sector, and a surge in both domestic and international tourist visits. On the other hand, Maluku and Papua regions recorded growth of 1.44%, influenced by the mining sector's continued pressure.

Meskipun menunjukkan tren positif dalam pertumbuhan ekonomi domestik, kondisi industri semen nasional masih menghadapi tantangan struktural berupa kelebihan kapasitas (*oversupply*). Berdasarkan data Asosiasi Perusahaan Semen Seluruh Indonesia (ASPERSSI), sepanjang tahun 2025 volume produksi semen nasional mengalami penurunan sekitar 4,5% secara tahunan (yoy), dari 67,8 juta ton pada tahun sebelumnya menjadi 64,7 juta ton.

Despite the positive trend in domestic economic growth, the national cement industry still faces structural challenges in oversupply. According to data from the Association of Indonesian Cement Companies (ASPERSSI), national cement production volume declined by approximately 4.5% year-on-year throughout 2025, from 67.8 million tons in the previous year to 64.7 million tons.

STRATEGI DAN KEBIJAKAN STRATEGIS PERSEROAN

Sepanjang tahun 2025, Perseroan dihadapkan pada dinamika bisnis yang penuh tantangan, yang menuntut kemampuan adaptasi yang tinggi dalam menjaga keberlangsungan usaha. Dalam merespons kondisi tersebut, Direksi menempatkan

COMPANY STRATEGY AND STRATEGIC POLICY

The Company faced dynamic business challenges in 2025 that required a high level of adaptability to ensure business continuity. In response, the Board of Directors placed strategy formulation and strategic policy as key elements to ensure

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perumusan strategi dan kebijakan strategis sebagai elemen kunci untuk memastikan Perseroan tetap tumbuh secara berkelanjutan dan memiliki daya tahan yang kuat di tengah ketidakpastian. Direksi secara proaktif menyusun dan mengimplementasikan berbagai langkah strategis yang selaras dengan perkembangan lingkungan usaha yang dinamis. Pendekatan yang diterapkan tidak hanya berfokus pada respons jangka pendek, tetapi juga diarahkan untuk memperkuat fondasi bisnis dalam jangka panjang, sehingga Perseroan mampu menghadapi perubahan dengan lebih adaptif dan terukur.

the Company's sustainable growth and strong resilience amid uncertainties. The Board of Directors proactively formulated and implemented various strategic steps aligned with the changing business environment. The approach focused not only on short-term responses, but also on strengthening the business foundation for the long term, allowing the Company to respond to changes more adaptively and measurably.

Sejalan dengan upaya peningkatan profitabilitas, baik bagi Perseroan maupun entitas induk, Direksi memastikan bahwa setiap tahapan dalam proses bisnis memberikan kontribusi nilai tambah yang optimal. Dalam kapasitasnya sebagai bagian dari struktur operasional SIG, PT Semen Baturaja (Persero) Tbk mengedepankan penerapan praktik operasional terbaik (*best practice*) di seluruh lini produksi, disertai dengan upaya efisiensi biaya yang berkelanjutan.

In line with efforts to raise profitability for the Company and its parent entity, the Board of Directors ensured that every stage of the business process contributed optimal added value. As part of the SIG operational structure, PT Semen Baturaja (Persero) Tbk prioritizes the implementation of best operational practices across all production lines, accompanied by ongoing cost efficiency efforts.

Berbagai inisiatif strategis yang dijalankan juga diarahkan untuk meningkatkan efektivitas operasional, memperkuat daya saing, serta menjaga keseimbangan antara pertumbuhan dan efisiensi. Dengan pendekatan tersebut, Direksi berupaya memastikan bahwa kinerja Perusahaan dapat terus meningkat secara berkelanjutan. Adapun strategi utama yang diterapkan oleh Direksi dalam mendukung pencapaian kinerja Perusahaan antara lain sebagai berikut:

1. *Strengthen the leading & profitable market position* melalui inisiatif *Go To Market Strategy* yang selaras dengan strategi *Holding*.
2. Pelaksanaan program efisiensi terintegrasi SMBRG045, yang meliputi optimalisasi *supply chain* dan *sourcing excellence*, peningkatan pemanfaatan *alternative fuel* dan material, pengendalian dan penurunan faktor terak, penerapan *plant automation* berbasis industri 4.0 melalui Intelligence Process *Control System* untuk mendorong perbaikan kinerja operasional, serta penurunan beban bunga melalui percepatan pembayaran utang bank jangka panjang dan pencapaian target keberlanjutan *Sustainability Linked Loan* (SLL).

The various strategic initiatives undertaken were also directed at enhancing operational effectiveness, strengthening competitiveness, and maintaining a balance between growth and efficiency. With this approach, the Board of Directors strives to ensure that the Company's performance continues to improve sustainably. The main strategies implemented by the Board of Directors in supporting the Company's performance achievements include the following:

1. Strengthen the leading & profitable market position through Go To Market Strategy initiatives aligned with the Holding's strategy.
2. Implementation of the integrated efficiency program SMBRG045, encompassing supply chain optimization and sourcing excellence, increased utilization of alternative fuels and materials, control and reduction of the clinker factor, implementation of plant automation based on Industry 4.0 through an Intelligence Process Control System to drive improvements in operational performance, as well as reduction of interest expenses through the acceleration of long-term bank debt repayment and the achievement of Sustainability Linked Loan (SLL) sustainability targets.

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3. Peningkatan dan diversifikasi pendapatan, khususnya melalui pengembangan dan penjualan produk non-semen seperti *limestone* dan *white clay*, guna mengoptimalkan pemanfaatan aset Perusahaan.
4. Penguatan kualitas sumber daya manusia, melalui pengembangan sistem manajemen talenta yang selaras dengan strategi induk, untuk menciptakan SDM yang unggul, profesional, dan adaptif terhadap perubahan.
5. Selain itu, Perseroan secara berkelanjutan melakukan *continuous improvemen*t dalam penerapan Tata Kelola Perusahaan yang Baik (*Good Corporate Governance*/ GCG) sebagai fondasi keberlanjutan dan kepercayaan pemangku kepentingan.

3. Enhancement and diversification of revenue, particularly through the development and sale of non-cement products such as limestone and white clay, in order to optimize the utilization of the Company's assets.
4. Strengthening of human capital quality through the development of a talent management system aligned with the parent company's strategy, with the aim of creating human capital that is superior, professional, and adaptive to change.
5. In addition, the Company continuously pursues continuous improvement in the implementation of Good Corporate Governance (GCG) as the foundation for sustainability and stakeholder trust.

PERAN DIREKSI DALAM PENYUSUNAN KEBIJAKAN STRATEGIS

Direksi memiliki peran sentral dalam menentukan arah kebijakan strategis Perseroan, yang dilakukan secara terencana dan berkesinambungan. Dalam menjalankan peran tersebut, Direksi senantiasa mengacu pada ketentuan Peraturan Perundang-undangan yang berlaku, serta Anggaran Dasar Perseroan yang telah diselaraskan dengan kebijakan entitas induk. Pendekatan ini memastikan bahwa setiap kebijakan yang dirumuskan memiliki dasar hukum yang kuat sekaligus sejalan dengan arah strategis grup usaha.

Dalam proses perumusan kebijakan strategis, Direksi mengedepankan pendekatan yang komprehensif dengan mempertimbangkan berbagai faktor yang relevan. Analisis yang dilakukan mencakup kondisi makro ekonomi, dinamika industri semen, kinerja Perseroan, serta isu-isu strategis yang berpotensi memengaruhi keberlangsungan usaha. Selain itu, Direksi juga memperhatikan arahan dari SIG sebagai entitas induk, rekomendasi dari Dewan Komisaris, serta aspek-aspek lain yang dinilai memiliki dampak signifikan terhadap arah pengembangan Perseroan.

Berdasarkan pertimbangan tersebut, Direksi menetapkan kebijakan dan strategi yang akan diimplementasikan guna mencapai target yang telah ditetapkan, baik dalam jangka pendek maupun jangka panjang. Direksi juga bertanggung jawab untuk memastikan bahwa strategi yang telah dirumuskan dapat dijalankan secara efektif melalui pengawasan dan pengendalian yang terukur di seluruh lini organisasi.

THE ROLE OF THE BOARD OF DIRECTORSIN PREPARING STRATEGIC POLICIES

The Board of Directors played a central role in determining the direction of the Company's strategic policies, which is carried out in a planned and continuous manner. In executing this role, the Board of Directors referred to the applicable laws and regulations, as well as the Company's Articles of Association, that have been aligned with the parent entity's policies. This approach ensures that each policy formulated has a strong legal foundation and aligns with the group's strategic direction.

In the strategic policy formulation process, the Board of Directors adopted a comprehensive approach by considering various relevant factors. The analysis covers macroeconomic conditions, cement industry dynamics, Company performance, and strategic issues that may affect business continuity. In addition, the Board of Directors considers guidance from SIG as the parent entity, recommendations from the Board of Commissioners, and other aspects that are deemed to have a significant impact on the Company's development direction.

Based on these considerations, the Board of Directors established policies and strategies to be implemented to achieve the set targets, both in the short and long term. The Board of Directors is also responsible for ensuring that the strategies formulated can be effectively implemented through measured supervision and control across all organizational lines.

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Board of Directors Report

Dalam pelaksanaan tugasnya, Direksi mengedepankan prinsip kolegialitas dalam proses pengambilan keputusan. Setiap keputusan strategis ditetapkan melalui mekanisme musyawarah untuk mencapai mufakat, dan apabila diperlukan, melalui mekanisme pemungutan suara mayoritas sesuai dengan ketentuan yang diatur dalam Anggaran Dasar Perusahaan.

In carrying out its duties, the Board of Directors prioritized collegiality principle in the decision-making process. Every strategic decision was determined through a deliberation mechanism to reach consensus, or, if necessary, through a majority voting mechanism in accordance with the provisions stipulated in the Company's Articles of Association.

PROSES YANG DILAKUKAN DIREKSI DALAM MEMASTIKAN IMPLEMENTASI STRATEGI

Direksi memastikan bahwa setiap strategi yang telah ditetapkan dapat diimplementasikan secara efektif melalui proses perencanaan yang terstruktur dalam Rencana Kerja dan Anggaran Perusahaan (RKAP). Dalam dokumen tersebut, arah strategis Perusahaan diterjemahkan ke dalam program kerja yang terukur, lengkap dengan alokasi sumber daya dan anggaran yang diperlukan untuk mendukung pencapaiannya.

PROCESSES CARRIED OUT BY THE BOARD OF DIRECTORS TO ENSURE STRATEGY IMPLEMENTATION

The Board of Directors ensured that every strategy can be effectively implemented through a structured planning process in the Company's RKAP. In this document, the Company's strategic direction was translated into measurable work programs, complete with resource allocation and budgets required to support their achievement.

Agar strategi yang telah dirumuskan dapat dipahami dan dijalankan secara konsisten, Direksi melakukan berbagai upaya komunikasi kepada seluruh insan Perseroan. Penyelarasan ini dilakukan melalui forum rapat, kegiatan sosialisasi, serta penyampaian arahan secara berkala, sehingga setiap unit kerja memiliki pemahaman yang sama terhadap tujuan dan prioritas Perseroan.

To ensure that the strategies are well understood and consistently implemented, the Board of Directors carried out various communication efforts with all personnel of the Company. This was achieved through meeting forums, socialization activities, and periodic directives, so that each work unit has a unified understanding of the Company's goals and priorities.

Dalam tahap pelaksanaan, Direksi secara aktif melakukan pemantauan melalui mekanisme rapat koordinasi rutin yang diselenggarakan setiap bulan. Forum ini tidak hanya berfungsi untuk mengevaluasi perkembangan implementasi strategi, tetapi juga menjadi sarana untuk mengidentifikasi tantangan yang dihadapi serta merumuskan langkah tindak lanjut yang diperlukan.

During the implementation, the Board of Directors actively monitored through regular coordination meetings held every month. These forums serve not only to evaluate the progress of strategy implementation but also as a means to identify challenges and formulate necessary follow-up actions.

Selain itu, Direksi juga melakukan penilaian terhadap efektivitas pelaksanaan strategi sebagai bagian dari proses evaluasi kinerja di masing-masing Direktorat. Pendekatan ini memungkinkan Direksi untuk memastikan bahwa setiap strategi yang dijalankan memberikan kontribusi yang optimal terhadap pencapaian target Perseroan, sekaligus menjadi dasar dalam melakukan penyesuaian kebijakan apabila diperlukan.

Additionally, the Board of Directors evaluated the effectiveness of strategy implementation as part of the performance assessment process in each Directorate. This approach enables the Board of Directors to ensure that every strategy implemented contributes optimally to achieving the Company's targets, and serves as a basis for adjusting policies if necessary.

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ANALISIS TERHADAP PENCAPAIAN KINERJA

Direksi melakukan analisis atas pencapaian kinerja Perseroan melalui mekanisme penilaian yang telah diselaraskan dengan kerangka evaluasi yang ditetapkan oleh entitas induk. Proses ini bertujuan untuk memastikan bahwa pengukuran kinerja dilakukan secara objektif, terukur, dan konsisten dengan standar yang berlaku di tingkat grup. Penilaian ini ditentukan oleh pencapaian Kinerja Perusahaan di tahun 2025. Uraian mengenai pencapaian masing-masing indikator KPI korporat untuk tahun 2025 adalah sebagai berikut:

ANALYSIS OF COMPANY PERFORMANCE ACHIEVEMENTS

The Board of Director analyzed the Company's performance achievements through assessment mechanisms aligned with the evaluation framework established by the parent entity. This process aims to ensure that performance measurement is conducted objectively, measurably, and consistently with group-level standards. This assessment was determined by the Company's performance achievements in 2025. The details of each corporate KPI achievement for 2025 are as follows:

No	*Key Performance Indicator* (KPI)	Satuan / *Unit*	Polaritas / *Polarity*	Realisasi / *Realization*	%	Skor (%) / *Score* (%)
A	**Nilai Ekonomi dan Sosial untuk Indonesia / Economic and Social Value for Indonesia**					**62,08**
1	EBITDA	Rp Miliar / Rp Billion	Max	467,27	81,41	8,96
2	ROIC	%	Nax	5,67	72,54	7,98
3	*Interest Beoring Oebt to EBITDA*	Kali (x) / Times (x)	Min	1,34	76,25	8,39
4	*Overall Equipment Effectiveness (OEE)*	%	Max	84,20	99,06	10,90
5	*Last Time Injury Frequency Rate* (LTIFR)	Index	Min	0,00	110,00	9,90
6	Emisi Carbon (CO_2)	Kg CO_2 / ton cement og	Min	564,00	100,35	8,03
7	*Thermal Subtitution Rate* (TSR)	%	Max	2,64	99,14	7,93
B	**Inovasi Model Bisnis / Business Model Innovation**					**10,19**
1	Sinergy Value Integrasi SIG-SMBR / SIG-SMBR Integration Synergy Value	Rp Miliar / Rp Billion	Max	272,31	92,62	10,19
C	**Kepemimpinan Teknologi / Technology Leadership**					**4,08**
1	Plant Automation Proses Produksi Berbasis Industri 4.0 / Plant Automation of Production Process Based on Industry 4.0	%	Max	73,41	81,56	4,08
D	**Pengembangan Talenta / Talent Development**					**5,50**
1	Optimalisasi Aset Non Produktif / Non-Productive Asset Optimization	Rp Juta / Rp Million	Max	664,87	110,00	5,50
E	**Pengembangan Talenta / Talent Development**					**8,25**
1	*Employee Productivity*	Rp Juta/ Karyawan / Rp Million/ Employee	Max	599,84	82,46	8,25
	Total Bobot / Total Weight					**90,09**

Pencapaian KPI Kinerja Perusahaan pada tahun 2025 mencapai sebesar 90,09 terhadap target yang ditetapkan. Skor ini mencapai 87,96 dari skala 100 dibandingkan tahun sebelumnya. Pencapaian ini diperoleh melalui sejumlah indikator penilaian yang juga telah memenuhi target masing-masing.

The Company's KPI performance achievement in 2025 reached 90.09 against the established target. This score represents 87.96 on a scale of 100 compared to the previous year. This achievement was attained through a number of assessment indicators that have also met their respective targets.

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TANTANGAN SERTA SOLUSI YANG DITERAPKAN

Direksi menyadari bahwa dinamika kegiatan usaha senantiasa diiringi oleh berbagai tantangan yang dapat memengaruhi keberlangsungan bisnis. Oleh karena itu, sepanjang tahun 2025, Direksi secara aktif melakukan identifikasi dan pemetaan terhadap berbagai faktor yang berpotensi memberikan dampak terhadap kinerja Perusahaan, baik yang berasal dari lingkungan internal maupun eksternal.

Pendekatan ini dilakukan sebagai bagian dari upaya antisipatif, sehingga Perusahaan dapat merespons setiap perubahan secara cepat dan tepat. Dengan memahami sumber tantangan secara komprehensif, Direksi dapat merumuskan langkah-langkah strategis yang relevan untuk menjaga stabilitas operasional sekaligus mendorong pertumbuhan yang berkelanjutan.

Adapun faktor eksternal yang memberikan pengaruh terhadap kelangsungan usaha Perusahaan antara lain meliputi:

1. ***Oversupply* industri semen yang masih berlanjut**
   Pada tahun 2025, industri semen nasional masih menghadapi kondisi *oversupply* yang berdampak pada tingkat persaingan dan tekanan harga. Untuk merespons kondisi tersebut, SMBR secara konsisten melanjutkan program efisiensi di seluruh lini operasional serta mengoptimalkan sumber pendapatan melalui penjualan produk lainnya, guna menjaga profitabilitas dan arus kas Perusahaan.
2. **Regulasi Pemerintah**, antara lain namun tidak terbatas pada:
   a. **Penerapan kebijakan pengendalian emisi karbon**, termasuk pajak karbon, yang direspons oleh SMBR melalui implementasi program dekarbonisasi, antara lain dengan penurunan faktor *klinker* serta optimalisasi penggunaan bahan baku dan bahan bakar alternatif.
   b. **Pemberlakuan kebijakan *Zero Over Dimension Over Loading* (ODOL)**, yang pada tahun 2025 telah menjadi bagian dari risiko operasional rutin dan dimitigasi melalui koordinasi berkelanjutan dengan ekspeditor untuk memastikan ketersediaan armada angkutan yang sesuai dengan ketentuan ODOL.

CHALLENGES AND SOLUTIONS IMPLEMENTED BY THE COMPANY

The Board of Directors acknowledged that the dynamics of business activities are always accompanied by various challenges that can affect business continuity. Throughout 2025, the Board of Directors actively identified and mapped out various factors that could potentially impact the Company's performance, whether from internal or external environments.

This approach was adopted as part of anticipatory efforts, enabling the Company to respond swiftly and appropriately to any changes. By comprehensively understanding the sources of challenges, the Board of Directors can formulate relevant strategic steps to maintain operational stability and drive sustainable growth at the same time.

The external factors influencing the Company's business continuity include:

1. **Continued Oversupply in the Cement Industry**
   In 2025, the national cement industry continued to face oversupply conditions that have had an impact on the level of competition and price pressures. In response to these conditions, SMBR consistently continued its efficiency programs across all operational lines and optimized revenue sources through the sale of other products, in order to maintain the Company's profitability and cash flow.
2. **Government Regulations**, including but not limited to:
   a. **The implementation of carbon emission control policies**, including carbon tax, to which SMBR has responded through the implementation of decarbonization programs, including the reduction of the clinker factor and the optimization of the use of alternative raw materials and fuels.
   b. **The enforcement of the Zero Over Dimension Over Loading (ODOL)** policy, which by 2025 has become part of routine operational risk and is mitigated through ongoing coordination with freight forwarders to ensure the availability of transport fleets that comply with ODOL regulations.

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c. **Pembatasan jalur dan waktu operasional angkutan** pada periode tertentu seperti Hari Raya Idul Fitri dan Natal–Tahun Baru (Nataru), yang berpotensi mempengaruhi distribusi produk dan telah diantisipasi dalam perencanaan distribusi Perusahaan.
d. **Instruksi Gubernur Sumatera Selatan** mengenai pengaturan tata kelola pengangkutan dan distribusi batubara, khususnya terkait pembatasan penggunaan jalan umum, pengaturan jam operasional, serta kewajiban pemenuhan aspek keselamatan dan lingkungan, berpotensi memberikan dampak terhadap kelancaran pasokan batubara sebagai bahan bakar utama proses produksi semen.

c. **Restrictions on transport routes and operating hours** during certain periods such as Eid al-Fitr and Christmas–New Year (Nataru), which potentially affect product distribution and have been anticipated in the Company's distribution planning.
d. **The Governor of South Sumatra's Instruction** regarding the governance of coal transportation and distribution, particularly related to restrictions on the use of public roads, regulation of operating hours, and the obligation to fulfill safety and environmental requirements, which potentially impacts the smooth supply of coal as the primary fuel for the cement production process.

Sedangkan faktor internal yang teridentifikasi berpengaruh terhadap kelangsungan bisnis Perusahaan, adalah sebagai berikut:

1. Pengamanan ketersediaan bahan baku jangka panjang, khususnya batu kapur, sebagai faktor kunci keberlanjutan operasional. Pada tahun 2025, SMBR melanjutkan dan menyelesaikan persiapan Tambang 3 untuk mendukung kesinambungan produksi Perusahaan ke depan.
2. Kinerja operasional dan keuangan Perusahaan, di mana pada tahun 2025 Perusahaan mampu mempertahankan kinerja yang positif, didukung oleh implementasi program efisiensi, peningkatan produktivitas, serta pengelolaan struktur keuangan yang lebih sehat dibandingkan periode sebelumnya.

Meanwhile, the internal factors identified as having an influence on the continuity of the Company's business are as follows:

1. Securing long-term raw material availability, particularly limestone, as a key factor for operational sustainability. In 2025, SMBR continued and completed the preparation of Mine 3 to support the Company's future production continuity.
2. The Company's operational and financial performance, whereby in 2025 the Company was able to maintain positive performance, supported by the implementation of efficiency programs, productivity improvements, and the management of a healthier financial structure compared to the previous period.

Berdasarkan evaluasi atas kondisi eksternal dan internal tersebut, manajemen menilai bahwa kelangsungan usaha Perusahaan pada tahun 2025 tetap terjaga, dengan risiko usaha yang dapat dimitigasi secara memadai melalui strategi dan kebijakan yang telah ditetapkan.

Based on the evaluation of the aforementioned external and internal conditions, management is of the view that the continuity of the Company's business in 2025 remains intact, with business risks that can be adequately mitigated through the strategies and policies that have been established.

ANALISIS PROSPEK USAHA PERUSAHAAN

Perekonomian global pada tahun 2025 bergerak secara dinamis, yang dipengaruhi oleh berbagai ketidakpastian, terutama terkait arah kebijakan perdagangan internasional. Meskipun demikian, prospek ekonomi global menunjukkan kecenderungan yang tetap resilien. Berdasarkan laporan *World Economic Outlook* yang diterbitkan oleh International Monetary Fund (IMF), pertumbuhan ekonomi global diproyeksikan mencapai 3,3% pada tahun 2026 dan 3,2% pada tahun 2027.

ANALYSIS OF COMPANY BUSINESS PROSPECTS

Global economy in 2025 was dynamic, influenced by various uncertainties, particularly regarding the direction of international trade policy. Nevertheless, global economic prospects remain resilient. According to the World Economic Outlook report, published by the IMF, global economic growth is projected to reach 3.3% in 2026 and 3.2% in 2027.

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Sejalan dengan itu, tekanan inflasi global diperkirakan akan terus mengalami penurunan. IMF memproyeksikan tingkat inflasi global menurun dari 4,1% pada tahun 2025 menjadi 3,8% pada tahun 2026, dan kembali turun menjadi 3,4% pada tahun 2027. Tren ini mencerminkan mulai meredanya tekanan harga secara global, seiring dengan normalisasi kebijakan moneter dan membaiknya kondisi rantai pasok.

Global inflationary pressures are expected to continue to decline. The IMF projects global inflation to fall from 4.1% in 2025 to 3.8% in 2026, and continues to decline 3.4% in 2027. This trend reflects a gradual easing of global price pressures, as monetary policies normalize and supply chain conditions improve.

Di sisi lain, perekonomian nasional pada tahun 2026 diperkirakan tetap tumbuh solid dengan proyeksi sebesar 5,4%. Pertumbuhan tersebut terutama didorong oleh kuatnya konsumsi rumah tangga serta belanja negara yang berperan sebagai motor utama dalam menjaga momentum aktivitas ekonomi domestik.

On the other hand, the national economy in 2026 is expected to remain robust with a projected growth of 5.4%. This growth is primarily driven by strong household consumption and government spending, which serve as the main drivers in maintaining the momentum of domestic economic activity.

Pada sektor industri yang menjadi bidang usaha Perseroan, penjualan semen domestik pada tahun 2026 akan tumbuh sekitar 2,5%. Proyeksi pertumbuhan ini turut didukung oleh program pembangunan tiga juta rumah yang dicanangkan oleh Pemerintah, yang diperkirakan dapat mendorong peningkatan konsumsi semen hingga mencapai 15 juta ton per tahun. Kondisi tersebut menjadi peluang yang signifikan bagi Perseroan untuk meningkatkan kinerja usaha di tengah dinamika industri yang kompetitif.

In the industrial sector, in which the Company operates, domestic cement sales in 2026 are expected to grow by around 2.5%. This projected growth is also supported by the government's program to build three million houses that is expected to boost cement consumption up to 15 million tons per year. This presents a significant opportunity for the Company to improve business performance amid a competitive industry landscape.

Dengan mempertimbangkan keberlanjutan program pemerintah dalam pengembangan infrastruktur dan sektor perumahan, Direksi optimis bahwa prospek usaha SMBR pada tahun 2026 tetap positif. Perusahaan menargetkan peningkatan kinerja melalui optimalisasi volume penjualan semen serta penguatan pendapatan non semen, antara lain dari penjualan *limestone*, *white clay*, dan produk bernilai tambah lainnya, seiring dengan fokus berkelanjutan pada efisiensi dan peningkatan daya saing.

Taking into consideration the continuity of the government's programs in infrastructure development and the housing sector, the Board of Directors is optimistic that SMBR's business prospects for 2026 will remain positive. The Company targets performance improvement through the optimization of cement sales volume and the strengthening of non-cement revenue, including from the sale of limestone, white clay, and other value-added products, in line with a continued focus on efficiency and competitiveness enhancement.

Selain itu, Direksi juga telah merumuskan sejumlah inisiatif strategis lainnya sebagai langkah konkret untuk memperkuat daya saing dan meningkatkan kinerja Perseroan di masa mendatang, antara lain sebagai berikut:

1. *Actively shape Indonesia's building material industry and supporting policies;*
2. *Strengthen leading profitable market position in core cement;*

In addition, the Board of Directors has also formulated other strategic initiatives as concrete measures to strengthen competitiveness and enhance future performance, including:

1. Actively shape Indonesia's building material industry and supporting policies;
2. Strengthen leading profitable market position in core cement;

3. *Maximize Contribution From Non-Cement Product;*
4. *Increase operations efficiency via Manufacturing Excellence & Decarbonation Programs;*
5. *Optimize Supply Chain & Sourcing Excellence;*
6. *Agile & Innovative Organizational Culture;*
7. *Strong Governance Management;*
8. *Implementation of Industry Technology 4.0; dan*
9. *Financial Resiliency.*

TATA KELOLA SUMBER DAYA MANUSIA DAN TEKNOLOGI INFORMASI

PENGELOLAAN DAN PENGEMBANGAN SUMBER DAYA MANUSIA

Direksi menempatkan sumber daya manusia sebagai salah satu faktor penentu dalam mendukung keberhasilan Perseroan. Kualitas SDM yang unggul diyakini memiliki peran strategis dalam meningkatkan efisiensi operasional, produktivitas kerja, serta pencapaian target kinerja yang telah ditetapkan.

Sejalan dengan hal tersebut, Direksi terus mendorong penguatan pengelolaan SDM melalui pendekatan yang terintegrasi dan berkelanjutan. Upaya ini dilakukan dengan mengacu pada kebijakan serta standar pengelolaan SDM yang diterapkan di tingkat grup, sehingga tercipta keselarasan antara kebutuhan Perusahaan dengan arah strategis SIG sebagai entitas induk.

Dengan dukungan unit kerja terkait, Direksi telah merumuskan berbagai kebijakan dan program pengelolaan SDM untuk tahun 2025 yang disusun berdasarkan praktik terbaik (*best practices*) yang relevan dengan karakteristik industri. Kebijakan tersebut juga disesuaikan dengan sistem dan proses bisnis yang berlaku di lingkungan grup, guna memastikan efektivitas implementasi serta konsistensi dalam pengelolaan SDM.

Berbagai inisiatif strategis yang dijalankan diarahkan untuk meningkatkan kompetensi, kinerja, serta keterlibatan karyawan, sehingga mampu mendukung pencapaian tujuan Perusahaan secara optimal. Adapun langkah-langkah strategis yang telah dilakukan Direksi dalam pengelolaan dan pengembangan SDM sepanjang tahun 2025 antara lain sebagai berikut:

3. Maximize contribution from non-cement products;
4. Increase operations efficiency via manufacturing excellence & decarbonation programs;
5. Optimize supply chain & sourcing excellence;
6. Agile & innovative organizational culture;
7. Strong governance management;
8. Implementation of Industry Technology 4.0; and
9. Financial resiliency.

INFORMATION TECHNOLOGY AND HUMAN CAPITAL GOVERNANCE

HUMAN CAPITAL MANAGEMENT AND DEVELOPMENT

The Board of Directors regards human capital as one of the key determinants in supporting the Company's success. High-quality human capital plays a strategic role in improving operational efficiency, work productivity, and the achievement of performance targets.

Accordingly, the Board of Directors continued to strengthen human capital management through an integrated and sustainable approach. This effort was carried out by referring to the policies and human capital management standards applied at the group level, aligning with the Company's needs and the strategic direction of SIG as the parent entity.

With the support of relevant work units, the Board of Directors has formulated various Human Capital management policies and programs for 2025, based on best practices relevant to the industry's characteristics. These policies were also aligned with the business systems and processes within the group to ensure effective implementation and consistency in the management.

Various strategic initiatives that were taken were directed at improving employee competence, performance, and engagement, thus supporting the optimal achievement of the Company's objectives. The strategic steps taken by the Board of Directors in Human Capital management and development throughout 2025 include the following:

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1. Restrukturisasi Organisasi
   Perusahaan melakukan tinjauan organisasi dari sisi strategi bisnis dan visi misi Perusahaan. Diharapkan proses evaluasi terkait struktur organisasi dapat meningkatkan produktivitas dan proses bisnis yang berjalan lebih optimal;
2. Penempatan Personil
   Perusahaan melakukan proses penempatan kembali, mutasi, promosi atau *Employee on Duty* terkait perubahan struktur organisasi;
3. Implementasi *Job Grade* dan *Personal Grade*
   Perusahaan melaksanakan program Evaluasi Jabatan untuk membantu mengukur nilai jabatan pada setiap jabatan yang ada di Perusahaan. Hal ini diharapkan akan berpengaruh kepada besaran remunerasi pada setiap jabatan yang akan disesuaikan terhadap nilai jabatan tersebut.
4. Integrasi Manajemen Kinerja
   Pasca integrasi Perusahaan dengan SIG, Perusahaan melaksanakan program Manajemen Kinerja yang dilakukan untuk mengukur kinerja dan memastikan kontribusi terbaik dari karyawan serta pencapaian target dan keberhasilan berkelanjutan dari perusahaan.
5. Penyelarasan *Human Capital Policy*
   Perusahaan melaksanakan penyelarasan *policy* dengan SIG untuk mempermudah dalam kolaborasi terkait pengembangan SDM.

Keberhasilan Direksi dalam melakukan pengelolaan SDM tercermin melalui realisasi jumlah jam pelatihan pada tahun 2025 yang mencapai sebesar 27,248 jam per orang/tahun, setara dengan pemenuhan 159,35 % terhadap target yang ditetapkan. Lebih dari itu, komitmen Perseroan untuk menciptakan SDM yang kompeten dan unggul diwujudkan melalui realisasi investasi pada program pengembangan kompetensi karyawan sebesar Rp784 juta, memenuhi 38,09% terhadap target. Bersamaan dengan itu, Perusahaan juga telah memenuhi sertifikasi profesi karyawan dengan pemenuhan mencapai 360% terhadap target yang ditentukan yaitu 20 orang.

1. Organizational Restructuring
   The Company conducted an organizational review from a business strategy and vision-mission perspective. It is expected that the evaluation process regarding organizational structure will enhance productivity and optimize business processes;
2. Personnel Placement
   The Company conducted replacement, transfers, promotions, or Employee on Duty related to changes in organizational structure;
3. Implementation of Job Grade and Personal Grade
   The Company implemented a Job Evaluation program to help measure the value of each position within it. This is expected to affect the remuneration for each position, which will be adjusted to the value of the respective positions;
4. Performance Management Integration
   Following the Company's integration with SIG, a Performance Management program was executed to measure performance, ensure the best contribution from employees, and achieve corporate targets and sustainable success;
5. Human Capital Policy Alignment
   The Company aligned its policies with SIG to facilitate collaboration in Human Capital development.

The Board of Directors' success in Human Capital management was reflected in the realization of training hours held in 2025, which reached 27,248 hours per person/year, or equivalent to 159,35 % of the established target. The Company's commitment to developing competent and outstanding human capital was realized through an investment in employee competency development programs amounting to Rp784 billion, achieving 38,09% of the target. In addition, the Company has also met the professional certification for employees, reaching 360%of the target of 20 employees.

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PENGELOLAAN DAN PENGEMBANGAN TEKNOLOGI INFORMASI

Dalam menghadapi percepatan transformasi digital, Perseroan menempatkan pengembangan Teknologi Informasi dan Komunikasi (TIK) sebagai salah satu prioritas strategis. Komitmen ini diwujudkan melalui berbagai inisiatif yang bertujuan untuk memperkuat kapabilitas digital serta mendukung peningkatan kinerja operasional secara berkelanjutan.

Perseroan memandang bahwa keberadaan sistem TIK yang andal memiliki peran krusial dalam mendorong efisiensi, memperlancar komunikasi antar unit kerja, serta mendukung proses produksi yang lebih efektif dan ramah lingkungan. Oleh karena itu, pengembangan TIK terus diarahkan agar selaras dengan perkembangan teknologi industri 4.0, melalui pemanfaatan berbagai inovasi seperti *Internet of Things* (IoT), *Artificial Intelligence* (AI), otomatisasi proses produksi, serta pengembangan platform digital yang mendukung aktivitas bisnis.

Dalam implementasinya, pengelolaan TIK dilakukan dengan mengacu pada kebijakan dan standar yang berlaku di tingkat grup, guna memastikan keselarasan dengan arah strategis SIG. Integrasi yang terjalin dengan entitas induk memberikan manfaat signifikan, khususnya dalam hal optimalisasi infrastruktur, pertukaran pengetahuan, serta penguatan sistem pengamanan teknologi informasi.

Sepanjang tahun 2025, berbagai inisiatif pengelolaan dan pengembangan TIK menunjukkan hasil yang positif. Hal ini tercermin dari tercapainya efisiensi biaya operasional, antara lain melalui optimalisasi penggunaan platform kolaborasi digital seperti Office 365 untuk kebutuhan komunikasi dan koordinasi kerja. Selain itu, integrasi sistem pengawasan keamanan server internal dengan sistem milik holding turut meningkatkan efektivitas pengendalian keamanan informasi di lingkungan Perusahaan.

Perseroan juga terus memperkuat aspek keamanan siber melalui pembaruan sistem secara berkala, termasuk pembaruan *patch* pada sistem operasi, peningkatan perangkat lunak antivirus, serta pengembangan infrastruktur

INFORMATION TECHNOLOGY MANAGEMENT AND DEVELOPMENT

In dealing with accelerating digital transformation, the Company placed Information and Communication Technology (ICT) development as a strategic priority. This commitment was realized through various initiatives aimed at strengthening digital capabilities, and supporting sustainable improvements in operational performance.

The Company believes that a reliable ICT system plays a crucial role in driving efficiency, facilitating communication between work units, and supporting more effective and environmentally friendly production processes. Therefore, ICT development is continuously directed to align with Industry 4.0 technological advancements, leveraging innovations such as the Internet of Things (IoT), Artificial Intelligence (AI), process automation, and the development of digital platforms to support business activities.

In its implementation, ICT management was carried out based on policies and standards applied at the group level to ensure alignment with SIG's strategic direction. Integration with the parent entity provides significant benefits, particularly in optimizing infrastructure, knowledge sharing, and strengthening information technology security systems.

Throughout 2025, various ICT management and development initiatives showed positive results, which was reflected in operational cost efficiencies, including the optimization of digital collaboration platforms such as Office 365 for communication and work coordination needs. Additionally, the integration of internal server security monitoring systems with those belonging to the holding Company has increased the effectiveness of information security controls within the Company.

The Company also continued to strengthen cyber security by regularly updating systems, including updating operating system patch, enhancing antivirus software, and developing more reliable IT infrastructure. Moreover, the utilization of

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TI yang lebih andal. Di sisi lain, pemanfaatan aplikasi kolaborasi digital turut mendorong peningkatan produktivitas karyawan, sehingga proses kerja menjadi lebih efisien dan terintegrasi.

digital collaboration applications has also boosted employee productivity, making work process more efficient and integrated.

Dengan berbagai langkah tersebut, Perseroan optimistis bahwa pengembangan TIK akan terus memberikan kontribusi signifikan dalam mendukung transformasi digital serta peningkatan daya saing di masa mendatang.

With these measures, the Company is optimistic that ICT development will create a significant contribution in supporting digital transformation and enhancing competitiveness in the future.

PENGEMBANGAN *GOOD CORPORATE GOVERNANCE* DI LINGKUP PERUSAHAAN

IMPLEMENTASI GOOD CORPORATE GOVERNANCE

Perseroan memiliki komitmen yang kuat untuk menerapkan prinsip-prinsip *Good Corporate Governance* (GCG) secara konsisten dan berkelanjutan dalam seluruh aktivitas operasional. Komitmen ini dijalankan dengan mengacu pada ketentuan peraturan perundang-undangan yang berlaku, serta mengadopsi praktik terbaik sebagai bagian dari upaya peningkatan kualitas tata kelola.

GOOD CORPORATE GOVERNANCE DEVELOPMENT WITHIN THE COMPANY

IMPLEMENTATION OF GOOD CORPORATE GOVERNANCE

The Company is strongly committed to consistently and sustainably applying the GCG principles throughout all operational activities. This commitment was implemented by referring to applicable laws and regulations, as well as adopting best practices as part of efforts to improve governance quality.

Implementasi GCG dilakukan secara menyeluruh di setiap tingkatan organisasi, sehingga tidak hanya bersifat administratif, tetapi juga menjadi bagian dari budaya kerja Perseroan. Upaya ini sekaligus merupakan bentuk kepatuhan terhadap ketentuan yang diatur dalam regulasi Badan Usaha Milik Negara, khususnya Peraturan Menteri BUMN terkait penerapan tata kelola perusahaan yang baik No. PER-2/MBU/03/2023 tanggal 3 Maret 2023.

The implementation of GCG is comprehensive at every organizational level, making it not only administrative in nature, but also an integral part of the Company's work culture. This initiative is also a form of compliance with State-Owned Enterprises regulations, particularly the Ministry of State-Owned Enterprises Regulation on the Implementation of Good Corporate Governance No. PER-2/MBU/03/2023 on March 3, 2023.

Sebagai bagian dari penguatan tata kelola, Perusahaan terus melakukan penyempurnaan terhadap struktur pendukung (*soft structure*), termasuk kebijakan internal, pedoman kerja, serta sistem yang menunjang efektivitas penerapan GCG. Penyempurnaan tersebut dilakukan secara berkelanjutan agar tetap relevan dengan perkembangan regulasi dan dinamika bisnis yang dihadapi.

As part of efforts to strengthen governance, the Company continuously improves its supporting structure (soft structure), including internal policies, work guidelines, and systems that support the effectiveness of GCG implementation. These were carried out continuously to remain relevant to regulatory developments and business dynamics.

Direksi memastikan bahwa prinsip-prinsip dasar GCG, yaitu transparansi, akuntabilitas, tanggung jawab, independensi, dan kewajaran, menjadi landasan utama dalam setiap proses pengambilan keputusan maupun pelaksanaan kegiatan operasional. Penerapan prinsip-prinsip tersebut didukung oleh komitmen dan integritas seluruh insan Perusahaan,

The Board of Directors ensured that the core principles of GCG, transparency, accountability, responsibility, independence, and fairness, serve as the main foundation in every decision-making process and operational activity. The implementation of these principles was supported by the commitment and integrity of all Company personnel,

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sehingga dapat diimplementasikan secara efektif dan konsisten di seluruh lini organisasi.

Direksi memandang bahwa GCG tidak hanya merupakan bentuk kepatuhan terhadap regulasi, tetapi juga sebagai fondasi utama dalam menciptakan bisnis yang berkelanjutan. Oleh karena itu, peningkatan kualitas tata kelola terus menjadi prioritas strategis dalam mendukung pertumbuhan dan keberlangsungan usaha Perusahaan.

Efektivitas penerapan GCG diukur melalui keselarasan dan integrasi tiga pilar utama dalam sistem tata kelola, yaitu sebagai berikut:

1. *Governance Structure* – Mengacu pada kecukupan struktur organisasi dan infrastruktur tata kelola guna memastikan penerapan prinsip GCG dapat berjalan dengan optimal serta menghasilkan outcome yang sejalan dengan visi, misi, dan harapan pemangku kepentingan. Struktur ini mencakup Dewan Komisaris, Direksi, Komite-komite, serta unit kerja terkait. Sementara itu, infrastruktur tata kelola mencakup kebijakan dan prosedur, sistem informasi manajemen, serta tugas dan fungsi setiap elemen organisasi.
2. *Governance Process* – Menunjukkan efektivitas penerapan prinsip GCG yang didukung oleh kecukupan struktur dan infrastruktur tata kelola. Proses ini memastikan bahwa tata kelola berjalan sesuai dengan prinsip-prinsip yang telah ditetapkan.
3. *Governance Outcome* – Merupakan kualitas hasil dari implementasi GCG yang tercapai melalui proses tata kelola yang efektif serta dukungan struktur dan infrastruktur yang memadai. Dengan demikian, Governance Outcome menjadi indikator keberhasilan penerapan tata kelola perusahaan.

SMBR terus mengembangkan infrastruktur GCG yang terintegrasi guna mendukung pertumbuhan bisnis dan menjaga keberlanjutan perusahaan. Upaya ini diwujudkan melalui komitmen untuk melakukan perbaikan berkelanjutan (*continuous improvement*) dalam penerapan tata kelola. Sepanjang tahun 2025, SMBR telah mengoptimalkan sistem tata kelola dengan memperkuat struktur dan infrastruktur melalui pembaruan kebijakan, pedoman, dan prosedur yang berlaku, sehingga semakin memperkokoh fondasi tata kelola perusahaan yang berorientasi pada keberlanjutan.

allowing for effective and consistent application throughout the organization.

The Board of Directors viewed GCG not only as a form of regulatory compliance, but also as a fundamental foundation for building a sustainable business. Therefore, improving governance quality continues to be a strategic priority in supporting the Company's growth and business continuity.

The effectiveness of GCG implementation is measured by the alignment and integration of three main pillars in the governance system, as follows:

1. Governance Structure – Refers to the adequacy of the organizational structure and governance infrastructure to ensure optimal GCG implementation and outcomes aligned with the vision, mission, and stakeholder expectations. This structure includes the Board of Commissioners, Board of Directors, Committees, and relevant work units. Meanwhile, governance infrastructure includes policies and procedures, management information systems, and the duties and functions of each organizational element.
2. Governance Process – Demonstrates the effectiveness of GCG implementation, supported by sufficient governance structure and infrastructure. This process ensures that governance runs according to the established principles.
3. Governance Outcome – Represents the quality of outcomes achieved from GCG implementation through effective governance processes and adequate supporting structure and infrastructure. Governance Outcome serves as an indicator of the success of corporate governance implementation. *Please provide information

SMBR continued to develop integrated GCG infrastructure to support business growth and ensure Company sustainability. This commitment was realized through continuous improvement in governance implementation. Throughout 2025, SMBR has optimized its governance system by strengthening both structure and infrastructure through updated policies, guidelines, and procedures, further solidifying a governance foundation oriented toward sustainability.

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PERKEMBANGAN IMPLEMENTASI GCG

Dalam rangka memastikan penerapan tata kelola perusahaan berjalan secara efektif dan berkelanjutan, Perusahaan secara rutin melakukan evaluasi terhadap kualitas implementasi *Good Corporate Governance* (GCG). Proses penilaian ini dilaksanakan setiap tahun oleh SIG dengan menggunakan parameter ASEAN Corporate Governance Scorecard (ACGS) sebagai acuan pengukuran.

Berdasarkan hasil penilaian tahun 2025, Perseroan mencatatkan skor sebesar 94,56 dengan kategori "***Very Good***". Capaian ini menunjukkan peningkatan jika dibandingkan dengan tahun sebelumnya yang berada pada skor 92,84. Peningkatan tersebut mencerminkan adanya perbaikan berkelanjutan dalam penerapan prinsip-prinsip tata kelola, sekaligus menjadi indikator positif bagi Perusahaan untuk terus memperkuat kualitas implementasi GCG di masa mendatang.

Hasil evaluasi tersebut juga menjadi dasar bagi Perusahaan dalam menyusun langkah tindak lanjut, khususnya dalam mengimplementasikan berbagai rekomendasi perbaikan yang dihasilkan dari proses penilaian. Dengan pendekatan ini, Perusahaan berupaya menjaga konsistensi serta meningkatkan standar tata kelola agar tetap selaras dengan praktik terbaik yang berlaku.

Selain itu, dalam mendukung efektivitas dan efisiensi penerapan GCG, Perusahaan terus melakukan penguatan terhadap perangkat tata kelola, salah satunya melalui penyempurnaan dan pengembangan *soft structure* GCG. Upaya ini mencakup pembaruan kebijakan internal, pedoman kerja, serta dokumen pendukung lainnya yang menjadi landasan dalam implementasi tata kelola di seluruh lini organisasi.

Sepanjang tahun 2025, Perseroan telah melakukan pembaruan dan penyusunan sejumlah dokumen strategis sebagai bagian dari penguatan *soft structure* GCG, yang antara lain meliputi:

DEVELOPMENT OF GCG IMPLEMENTATION

To ensure effective and sustainable corporate governance implementation, the Company regularly evaluates the quality of its GCG implementation. This assessment is conducted annually by SIG using the ACGS as a measurement reference.

Based on the 2025 assessment results, the Company recorded a score of 94.56 in the "Very Good" category. This result represents an improvement compared to the previous year's score of 92.84. The improvement reflects sustainable progress in implementing governance principles, and serves as a positive indicator for the Company to further enhance GCG quality in the future.

The evaluation results also serve as the basis for the Company in formulating follow-up actions, especially in implementing various improvement recommendations resulting from the assessment process. Through this approach, the Company strives to maintain consistency and raise governance standards in line with applicable best practices.

To support the effectiveness and efficiency of GCG implementation, the Company continues to strengthen governance tools, including enhancing and developing the GCG soft structure. These efforts include updating internal policies, work guidelines, and other supporting documents that serve as the foundation for governance implementation across all organizational lines.

Throughout 2025, the Company has updated and prepared a number of strategic documents as to strengthen the GCG soft structure, including:

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1. Kebijakan Manajemen Risiko Tanggal 01 Desember 2025.
2. Pedoman Pengendalian Gratifikasi Nomor: M/SMBR/GRC/003 Tanggal 01 September 2025.
3. Prosedur Pelaporan Pelanggaran/Whistleblowing System Nomor: P/SMBR/GRC/001 Tanggal 02 Juni 2025
4. Prosedur Penerapan Manajemen Risiko Nomor: P/SMBR/GRC/002 Tanggal 1 Agustus 2025.

1. Kebijakan Manajemen Risiko Tanggal 01 Desember 2025.
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4. Prosedur Penerapan Manajemen Risiko Nomor: P/SMBR/GRC/002 Tanggal 1 Agustus 2025.

Selain penguatan pada aspek kebijakan, Perusahaan juga secara konsisten melakukan internalisasi *soft structure* GCG kepada seluruh insan perusahaan. Kegiatan ini dilaksanakan melalui berbagai media komunikasi internal, seperti penyebaran informasi melalui email korporat serta kanal komunikasi lainnya yang tersedia. Komitmen terhadap penerapan GCG turut diperkuat melalui kewajiban penandatanganan pernyataan kepatuhan terhadap Pedoman Perilaku, yang tidak hanya berlaku bagi karyawan, tetapi juga bagi mitra dan rekan bisnis Perusahaan.

In addition to strengthening policy aspects, the Company also consistently internalized the GCG soft structure to all employees. This was carried out through various internal communication media, such as disseminating information via corporate email and other available communication channels. The commitment to GCG implementation was also reinforced by the obligation to sign statements of compliance with the Code of Conduct, which applies not only to employees, but also to partners and business associates.

Dalam rangka memperkuat pengendalian gratifikasi, Perusahaan menyelenggarakan program peningkatan pemahaman bagi karyawan melalui pelatihan mandiri berbasis *e-learning*. Program ini dilaksanakan melalui platform resmi yang dikelola oleh Komisi Pemberantasan Korupsi, sehingga materi yang diberikan selaras dengan standar nasional dalam pencegahan praktik korupsi. Selain itu, Perusahaan juga menerapkan proses *due diligence* atau uji kelayakan terhadap karyawan maupun rekan bisnis sebagai bagian dari penguatan Sistem Manajemen Anti Penyuapan (SMAP).

To strengthen gratuity control, the Company organized a program to boost employee understanding through independent e-learning-based training. It was conducted through the official platform managed by the Corruption Eradication Commission, ensuring that the materials provided are in line with national standards for corruption prevention. The Company also implemented due diligence process for employees and business partners as part of strengthening the Anti-Bribery Management System (SMAP).

Sebagai bentuk komitmen terhadap perbaikan berkelanjutan, Perusahaan secara berkala melakukan evaluasi terhadap sistem yang telah diterapkan, termasuk melalui pelaksanaan Surveillance Audit atas standar SNI ISO 37001:2016 yang dijadwalkan pada 04–05 Desember 2025. Langkah ini menjadi bagian dari upaya untuk memastikan bahwa sistem manajemen anti penyuapan tetap berjalan efektif dan sesuai dengan standar yang berlaku.

As a form of commitment to sustainable improvement, the Company gradually evaluates the implemented systems, including conducting Surveillance Audits on the SNI ISO 37001:2016 standard for December 04 – 05, 2025. This step was part of the effort to ensure that the anti-bribery management system continues to function effectively and in accordance with applicable standards.

Penerapan etika bisnis dan budaya kerja yang berlandaskan pada prinsip tata kelola yang baik menjadi faktor penting dalam memperkuat efektivitas implementasi GCG. Perusahaan meyakini bahwa tata kelola yang dijalankan

The application of business ethics and a work culture based on good governance principles is a vital factor in strengthening the effectiveness of GCG implementation. The Company believes that a consistently-applied governance

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secara konsisten tidak hanya membentuk budaya organisasi yang berintegritas, tetapi juga meningkatkan reputasi serta kepercayaan dari para pemangku kepentingan. Kepercayaan tersebut menjadi fondasi utama dalam mendukung pertumbuhan usaha yang berkelanjutan.

not only shapes an organization's culture of integrity, but also enhances the reputation and trust of stakeholders, which becomes the main foundation in supporting sustainable business growth.

Sebagai bentuk pengakuan atas komitmen dan konsistensi dalam penerapan tata kelola, Semen Baturaja berhasil meraih penghargaan TOP GRC Award 2025 – 4 Stars serta The Most Committed GRC Leader 2025 yang diberikan pada 08 September 2025. Pencapaian ini menjadi indikator bahwa praktik GCG yang diterapkan telah memberikan hasil yang positif serta diakui oleh pihak eksternal.

As recognition for its commitment and consistency in implementing governance, Semen Baturaja re-ceived the TOP GRC Award 2025 – 4 Stars and The Most Committed GRC Leader 2025 on September 08, 2025. This achievement is an indicator that the GCG practices implemented have yielded positive results and are recognized by external parties.

PENERAPAN SISTEM PENGENDALIAN INTERNAL DAN MANAJEMEN RISIKO

PENERAPAN SISTEM PENGENDALIAN INTERNAL

Sepanjang tahun 2025, Perseroan terus memperkuat implementasi sistem pengendalian internal sebagai bagian dari upaya menjaga kualitas pengelolaan yang efektif, efisien, dan patuh terhadap ketentuan yang berlaku. Sistem ini berperan penting dalam memastikan keandalan pelaporan keuangan, efektivitas operasional, serta kepatuhan terhadap regulasi.

IMPLEMENTATION OF INTERNAL CONTROL AND RISK MANAGEMENT SYSTEMS

IMPLEMENTATION OF INTERNAL CONTROL SYSTEM

Throughout 2025, the Company continued to strengthen the implementation of its internal control system as part of efforts to maintain effective, efficient, and compliant management practices. It played a vital role in ensuring the reliability of financial reporting, operational effectiveness, and regulatory compliance.

Dalam pelaksanaannya, Direksi memegang peran utama dalam mengarahkan dan memastikan berjalannya sistem pengendalian internal melalui pendekatan *tone at the top*. Komitmen tersebut diwujudkan melalui penetapan kebijakan pengelolaan Perusahaan, penyusunan rencana strategis, serta pembentukan struktur organisasi yang mendukung terciptanya lingkungan pengendalian yang kuat dan berintegritas.

In its implementation, the Board of Directors played a leading role in guiding and ensuring the operation of the internal control system through a tone-at-the-top approach. This commitment was realized through the creation of Company management policies, the formulation of strategic plans, and the establishment of an organizational structure that supported a robust and ethical control environment.

Sebagai bagian dari upaya peningkatan berkelanjutan, Perusahaan secara aktif melakukan evaluasi dan penyempurnaan terhadap sistem pengendalian internal. Langkah ini dilakukan dengan mengacu pada arahan SIG, serta untuk memenuhi ketentuan regulator, termasuk Peraturan Otoritas Jasa Keuangan (POJK) dan kebijakan internal yang berlaku. Dalam konteks tersebut, pada bulan September 2024 Perusahaan mulai mengimplementasikan *Internal Control over Financial Reporting* (ICoFR) sebagai bentuk penguatan akuntabilitas Direksi dalam penyusunan dan penyajian laporan keuangan.

As part of its sustainable improvement efforts, the Company actively evaluated and enhanced its internal control system. This was carried out in accordance with SIG's directives and to comply with regulatory requirements, including those set by the Financial Services Authority regulation (POJK) and existing internal policies. In September 2024, the Company began implementing Internal Control over Financial Reporting (ICoFR) to strengthen the Board of Directors' accountability in the preparation and presentation of financial statements.

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Evaluasi atas efektivitas sistem pengendalian internal, khususnya yang berkaitan dengan pelaporan keuangan tahun buku 2025, dilakukan dengan mengacu pada kerangka kerja yang dikembangkan oleh *Committee of Sponsoring Organization* (COSO). Berdasarkan hasil penilaian tersebut, sistem pengendalian internal, termasuk implementasi ICoFR, dinilai telah memadai dan berjalan secara efektif dalam mendukung keandalan laporan keuangan Perusahaan.

The evaluation of the internal control system effectiveness, particularly related to financial reporting for the 2025 fiscal year, was conducted with reference to the framework developed by the Committee of Sponsoring Organizations (COSO). Based on this assessment, the internal control system, including the implementation of ICoFR, was considered adequate and effective in supporting the reliability of the Company's financial statements.

PENERAPAN MANAJEMEN RISIKO

Direksi memandang Manajemen Risiko sebagai elemen fundamental dalam penerapan tata kelola perusahaan yang baik, karena berperan penting dalam melindungi Perusahaan dari dampak ketidakpastian yang dapat mempengaruhi stabilitas operasional, pencapaian kinerja, dan keberlanjutan usaha. Oleh karena itu, Direksi mendorong penerapan Manajemen Risiko yang terintegrasi di tingkat korporasi dengan melibatkan seluruh unit kerja agar pengelolaan risiko dapat dilakukan secara sistematis dan berkesinambungan.

Dalam pelaksanaannya, Penerapan Manajemen Risiko di PT Semen Baturaja Tbk mengacu pada ISO 31000:2018 serta Peraturan Menteri BUMN Nomor PER-2/MBU/03/2023 beserta petunjuk teknis turunannya. Kerangka ini menjadi pedoman bagi Direksi dalam memastikan pengelolaan risiko dilakukan secara terstruktur, konsisten, dan terintegrasi dengan pengambilan keputusan strategis Perusahaan.

Pada tahun 2025, penilaian tingkat kematangan penerapan Manajemen Risiko dilaksanakan mengacu Surat Keputusan Deputi Bidang Keuangan dan Manajemen Risiko Kementerian BUMN RI Nomor: SK-8/DKU.MBU/12/2023 tentang Petunjuk Teknis Penilaian Indeks Kematangan Risiko (Risk Maturity Index/RMI) di lingkungan BUMN. Melalui penilaian RMI ini, Direksi memperoleh gambaran objektif atas tingkat efektivitas Manajemen Risiko serta area perbaikan yang perlu ditingkatkan. Direksi telah menunjuk pihak eksternal independen yaitu KAP Heliantono & Rekan (Parker Russel Indonesia) sebagai Tim Asesor Penilaian RMI untuk tahun buku 2024 yang dilaksanakan pada tahun 2025. Hasil penilaian menunjukkan skor 3,2 dari skala 5 atau berada pada kategori "Fase Praktik yang Baik", meningkat dibandingkan skor tahun sebelumnya sebesar 2,9.

IMPLEMENTATION OF RISK MANAGEMENT

The Board of Directors views Risk Management as a fundamental element in the implementation of good corporate governance, as it plays a crucial role in protecting the Company from the impacts of uncertainty that can impact operational stability, performance achievement, and business sustainability. Therefore, the Board of Directors encourages the implementation of integrated Risk Management at the corporate level, involving all work units, so that risk management can be carried out systematically and continuously.

In its implementation, Risk Management at PT Semen Baturaja Tbk adheres to ISO 31000:2018 and Regulation of the Minister of State-Owned Enterprises Number PER-2/MBU/03/2023 and its derivative technical instructions. This framework serves as a guideline for the Board of Directors in ensuring that risk management is structured, consistent, and integrated with the Company's strategic decision-making.

In 2025, the assessment of the maturity level of Risk Management implementation will be carried out in accordance with the Decree of the Deputy for Finance and Risk Management of the Ministry of State-Owned Enterprises Number SK-8/DKU.MBU/12/2023 concerning Technical Instructions for Risk Maturity Index (RMI) Assessment in State-Owned Enterprises. Through this RMI assessment, the Board of Directors obtained an objective overview of the level of Risk Management effectiveness and areas for improvement. The Board of Directors appointed an independent external party, Public Accounting Firm Heliantono & Rekan (Parker Russel Indonesia), as the RMI Assessment Assessor Team for the 2024 financial year, which was implemented in 2025. The assessment resulted in a score of 3.2 on a scale of 5, or in the "Good Practice Phase" category, an increase compared to the previous year's score of 2.9.

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Sepanjang tahun 2025, Direksi SMBR mengambil berbagai langkah strategis untuk memastikan penerapan Manajemen Risiko berjalan efektif, antara lain melalui:

1. Penetapan Kebijakan dan Strategi Manajemen Risiko

   Direksi memperkuat kerangka kerja Manajemen Risiko melalui evaluasi dan pembaruan kebijakan, prosedur, serta perangkat kerja Manajemen Risiko agar selaras dengan kebijakan induk usaha (SIG) dan mematuhi ketentuan peraturan perundang-undangan. Penguatan tersebut mencakup integrasi Manajemen Risiko ke dalam proses bisnis dan perencanaan strategis, melalui penetapan strategi risiko dan nilai ambang batas (*risk capacity, risk appetite, risk tolerance*, dan *risk limit*), serta penyusunan kajian risiko dan evaluasi aspek Manajemen Risiko dalam dokumen *feasibility study* (FS).

2. Pengelolaan dan Pengawasan Risiko Strategis
   Sebagai bagian dari penerapan Manajemen Risiko yang berkelanjutan, Direksi secara rutin mengarahkan dan mengawasi pengelolaan profil risiko korporat dan operasional melalui risk register serta evaluasi efektivitas mitigasi risiko. Direksi memastikan tindak lanjut mitigasi dilakukan melalui monitoring berkala, pelaporan periodik, dan penguatan pengendalian internal guna meminimalkan dampak risiko terhadap operasional dan pencapaian target Perusahaan.

   Selain itu, Direksi melakukan pemantauan atas implementasi Sistem Manajemen Kelangsungan Usaha (*Business Continuity Management System*/BCMS) berbasis ISO 22301:2019 melalui Rapat Tinjauan Manajemen (RTM), sebagai upaya meningkatkan kesiapan Perusahaan dalam menghadapi kondisi darurat, gangguan operasional, dan perubahan lingkungan bisnis yang berpotensi memengaruhi keberlangsungan usaha.

3. Penguatan Budaya Sadar Risiko
   Direksi mendorong partisipasi aktif seluruh karyawan/ti dalam mengidentifikasi dan mengelola risiko di unit kerja masing-masing. Upaya ini didukung melalui *campaign* budaya sadar risiko, seperti pemasangan artefak (*standing banner, email newsletter*, kuis, dsb) serta program peningkatan kompetensi manajemen risiko, seperti sosialisasi, pelatihan, dan sertifikasi terkait manajemen risiko kepada organ pengelola risiko termasuk *risk owner*.

Throughout 2025, the SMBR Board of Directors took various strategic steps to ensure the effective implementation of Risk Management, including:

1. Establishment of Risk Management Policies and Strategies
   The Board of Directors strengthened the Risk Management framework by evaluating and updating Risk Management policies, procedures, and work tools to align with the parent company's (GIS) policies and comply with laws and regulations. This strengthening includes the integration of Risk Management into business processes and strategic planning, through the establishment of risk strategies and thresholds (risk capacity, risk appetite, risk tolerance, and risk limits), as well as the preparation of risk assessments and evaluations of Risk Management aspects in a feasibility study (FS) document.

2. Strategic Risk Management and Oversight
   As part of the ongoing implementation of Risk Management, the Board of Directors routinely directs and oversees the management of corporate and operational risk profiles through a risk register and evaluation of risk mitigation effectiveness. The Board of Directors ensures that mitigation follow-up is carried out through regular monitoring, periodic reporting, and strengthening internal controls to minimize the impact of risks on operations and the achievement of the Company's targets.

   In addition, the Board of Directors monitors the implementation of the ISO 22301:2019-based Business Continuity Management System (BCMS) through Management Review Meetings (RTMs), as an effort to improve the Company's preparedness to face emergencies, operational disruptions, and changes in the business environment that could potentially impact business continuity.

3. Strengthening a Risk-Awareness Culture
   The Board of Directors encourages the active participation of all employees in identifying and managing risks in their respective work units. This effort is supported through risk-awareness culture campaigns, such as the installation of artifacts (standing banners, email newsletters, quizzes, etc.) and risk management competency improvement programs, such as outreach, training, and certification related to risk management for risk management bodies, including risk owners.

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4. Evaluasi dan Perbaikan Berkelanjutan
   Direksi secara berkala melakuan evaluasi dan reviu atas metodologi penilaian risiko, kecukupan mitigasi, penguatan sistem informasi risiko, serta penyesuaian risk appetite dan risk tolerance sesuai dinamika bisnis. Selain itu, Direksi juga secara periodik melakukan penilaian tingkat kematangan penerapan Manajemen Risiko.

4. Continuous Evaluation and Improvement
   The Board of Directors periodically evaluates and reviews risk assessment methodologies, mitigation adequacy, strengthening risk information systems, and adjusting risk appetite and risk tolerance according to business dynamics. Furthermore, the Board of Directors also periodically assesses the maturity level of Risk Management implementation.

Melalui pengelolaan Manajemen Risiko yang sistematis, terintegrasi, dan berkelanjutan sepanjang tahun 2025, Direksi memastikan SMBR mampu meningkatkan ketahanan perusahaan, mengelola ketidakpastian secara lebih efektif, serta menjaga keberlanjutan usaha dan daya saing perusahaan dalam jangka panjang.

Through systematic, integrated, and sustainable Risk Management throughout 2025, the Board of Directors ensures that SMBR is able to increase corporate resilience, manage uncertainty more effectively, and maintain business sustainability and long-term competitiveness.

PENERAPAN *WHISTLEBLOWING SYSTEM*

Perusahaan meyakini bahwa penerapan tata kelola yang efektif memerlukan keterlibatan tidak hanya dari unsur internal, tetapi juga partisipasi aktif dari pemangku kepentingan eksternal. Oleh karena itu, Perusahaan membuka ruang bagi seluruh pihak untuk turut serta dalam menjaga integritas dan akuntabilitas melalui mekanisme pelaporan pelanggaran (*Whistleblowing System* atau WBS).

Sebagai bentuk komitmen tersebut, Semen Baturaja menyediakan berbagai kanal pelaporan yang mudah diakses, antara lain melalui surat, email, dan situs web resmi. Saluran ini memungkinkan pemangku kepentingan untuk menyampaikan informasi terkait dugaan pelanggaran yang melibatkan pengurus maupun karyawan, termasuk di lingkungan entitas anak. Setiap laporan yang diterima akan diproses dan ditindaklanjuti sesuai dengan prosedur yang telah ditetapkan oleh Perusahaan.

Perusahaan juga memastikan bahwa setiap pelapor mendapatkan perlindungan yang memadai, baik dari sisi kerahasiaan identitas maupun dari potensi tindakan balasan. Jaminan ini merupakan bagian penting dalam menciptakan lingkungan yang aman dan kondusif bagi pelaporan pelanggaran secara objektif dan bertanggung jawab.

IMPLEMENTATION OF THE WHISTLEBLOWING SYSTEM

The Company believes that effective governance requires the involvement not only of internal elements, but also the active participation of external stakeholders. The Company provided space for all parties to maintain integrity and accountability through a whistleblowing system (WBS).

As a form of this commitment, Semen Baturaja offers various accessible reporting channels, including letters, email, and official website. These channels allow stakeholders to convey information related to alleged violations involving management or employees, including within subsidiaries. Every report received is processed and followed up in accordance with procedures established by the Company.

The Company also ensures that every whistleblower receives adequate protection, both in terms of identity confidentiality and from potential retaliation. This is an essential part of creating a safe and conducive environment for objective and responsible reporting.

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Board of Directors Report

Dalam rangka meningkatkan efektivitas implementasi WBS, Perusahaan secara berkelanjutan melakukan sosialisasi kepada seluruh pemangku kepentingan, baik internal maupun eksternal. Kegiatan ini dilakukan melalui berbagai media komunikasi perusahaan, dengan tujuan meningkatkan pemahaman serta mendorong partisipasi aktif dalam melaporkan setiap indikasi pelanggaran melalui saluran yang telah disediakan.

To enhance the effectiveness of WBS implementation, the Company continuously disseminates the system to all stakeholders, both internal and external. These activities are carried out through various corporate communication media to increase understanding and encourage active participation in reporting any indication of violations through the provided channels.

Sepanjang tahun 2025, Perseroan menerima total 14 (empat belas) laporan melalui mekanisme WBS. Dari jumlah tersebut, seluruh laporan tidak dapat ditindaklanjuti karena tidak terbukti dan tidak memenuhi kriteria pelaporan atau kurangnya informasi lanjutan dari pelapor hingga akhir periode pelaporan.

Throughout 2025, the Company received a total of 14 (fourteen) reports through the WBS mechanism. Of that total, none of the reports could be followed up due to lack of evidence, failure to meet reporting criteria, or insufficient additional information from whistleblower by the end of the reporting period.

Secara keseluruhan, kondisi ini menunjukkan bahwa mekanisme WBS telah berjalan dengan baik sebagai sarana pengendalian internal, sekaligus mencerminkan komitmen Perusahaan dalam mengelola setiap laporan secara profesional, objektif, dan sesuai dengan prinsip tata kelola yang baik.

Overall, this condition demonstrates that the WBS mechanism has functioned well as an internal control tool, and also reflects the Company's commitment to managing every report professionally, objectively, and in accordance with good governance principles.

TATA KELOLA TANGGUNG JAWAB SOSIAL DAN LINGKUNGAN

Direksi menempatkan Tanggung Jawab Sosial dan Lingkungan (TJSL) sebagai bagian integral dari praktik bisnis berkelanjutan yang dijalankan Perusahaan. Komitmen ini diwujudkan melalui pengelolaan program yang tidak hanya berorientasi pada penciptaan nilai ekonomi, tetapi juga memberikan dampak sosial dan lingkungan yang positif bagi masyarakat sekitar.

SOCIAL AND ENVIRONMENTAL RESPONSIBILITY GOVERNANCE

The Board of Directors viewed Social and Environmental Responsibility as an integral part of the Company's sustainable business practices. This commitment was realized through program management that focuses on creating economic value and delivers positive social and environmental impacts for surrounding communities.

Pelaksanaan TJSL diarahkan pada upaya pemberdayaan masyarakat serta pelestarian lingkungan secara berkesinambungan. Perusahaan meyakini bahwa terciptanya masyarakat yang mandiri dan lingkungan yang terjaga merupakan fondasi penting dalam mendukung pembangunan yang inklusif dan berkelanjutan. Oleh karena itu, seluruh kegiatan TJSL dilaksanakan secara terstruktur melalui program *Corporate Social Responsibility* (CSR) yang selaras dengan ketentuan peraturan perundang-undangan.

CSR implementation is aimed at community empowerment and ongoing environmental preservation. The Company believes that the creation of self-reliant communities and protected environments is a critical foundation for supporting inclusive and sustainable development. Therefore, all CSR activities were structured through Corporate Social Responsibility (CSR) programs in accordance with existing laws and regulations.



TAUFIK
Direktur Operasi
Director of Operations

SUHERMAN YAHYA
Direktur Utama
President Director

RAHMAT HIDAYAT
Direktur Keuangan dan SDM
Director of Finance and HC

Laporan Direksi
Board of Directors Report

Dalam implementasinya, program TJSL Semen Baturaja mengacu pada empat pilar utama TJSL BUMN, yaitu pembangunan sosial, pembangunan ekonomi, pembangunan lingkungan, serta pembangunan hukum dan tata kelola. Keempat pilar tersebut menjadi kerangka dalam merancang program yang terintegrasi dengan agenda global *Sustainable Development Goals* (SDGs), yang mencakup 17 tujuan pembangunan berkelanjutan.

Semen Baturaja's CSR programs refer to the four main pillars of State-Owned Enterprises CSR: social development, economic development, environmental development, and legal and governance development. These four pillars serve as the framework for designing programs that are integrated with the global Sustainable Development Goals (SDGs) agenda, which includes 17 sustainable development goals.

Sepanjang tahun 2025, Direksi menilai bahwa pelaksanaan TJSL telah berjalan secara efektif dan memberikan manfaat yang nyata bagi masyarakat. Hal ini tercermin dari realisasi penyaluran dana TJSL sebesar Rp 2.57,- miliar dengan jumlah penerima manfaat mencapai 14.596 orang. Nilai Meskipun nilai realisasi tersebut mengalami penurunan kenaikan dibandingkan tahun sebelumnya yang mencapai Rp2.42 miliar-, capaian ini tetap mencerminkan konsistensi Perusahaan dalam menjalankan tanggung jawab sosialnya, dengan tingkat pencapaian terhadap target RKAP sebesar 95,30 %. Ke depan, Perusahaan akan terus berupaya meningkatkan kualitas program TJSL agar lebih tepat sasaran, berdaya guna, serta mampu memberikan dampak jangka panjang yang lebih luas bagi masyarakat dan lingkungan.

Throughout 2025, the Board of Directors is of the view that the implementation of Corporate Social and Environmental Responsibility (CSR) has been carried out effectively and has delivered tangible benefits to the community. This is reflected in the realization of CSR fund disbursements amounting to Rp2.57 billion, with a total of 14,596 beneficiaries. Although the realized value represents a decrease/increase compared to the previous year, which amounted to Rp2.42 billion, this achievement nonetheless reflects the Company's consistency in carrying out its social responsibilities, with an RKAP target achievement rate of 95.30%. Going forward, the Company will continue to strive to improve the quality of its CSR programs to be more targeted, effective, and capable of delivering broader long-term impact for the community and the environment.

PENCIPTAAN HUBUNGAN BERKELANJUTAN DENGAN PEMANGKU KEPENTINGAN

Direksi memandang bahwa keberlangsungan usaha Perusahaan tidak terlepas dari dukungan dan kepercayaan para pemangku kepentingan, khususnya masyarakat di sekitar wilayah operasional. Oleh karena itu, Perusahaan secara konsisten membangun dan memelihara hubungan yang harmonis melalui pendekatan yang partisipatif dan berkelanjutan.

Dalam pelaksanaannya, Semen Baturaja melakukan identifikasi dan pemetaan pemangku kepentingan sebagai dasar dalam merancang program Tanggung Jawab Sosial dan Lingkungan (TJSL) yang tepat sasaran. Fokus utama diberikan kepada masyarakat di sekitar area operasional, mengingat kelompok ini merupakan pihak yang paling terdampak secara langsung oleh aktivitas bisnis Perusahaan. Seluruh pelaksanaan program dilakukan dengan mengacu pada ketentuan yang berlaku di lingkungan BUMN.

CREATION OF SUSTAINABLE RELATIONS WITH STAKEHOLDERS

The Board of Directors saw the Company's business continuity as inseparable from the support and trust of stakeholders, especially communities around operational areas. Therefore, the Company consistently builds and maintains harmonious relationships through participatory and sustainable approaches.

In its implementation, Semen Baturaja identified and mapped out stakeholders as the basis for designing targeted CSR programs. The primary focus was given to communities surrounding the operational areas, as they are most directly affected by the Company's business activities. All programs are implemented in accordance with the prevailing State-Owned Enterprises regulations.

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Board of Directors Report

Perusahaan berkomitmen untuk memastikan bahwa setiap aktivitas usaha dijalankan secara bertanggung jawab, dengan memperhatikan kepentingan seluruh pemangku kepentingan. Dalam hal terjadi permasalahan atau potensi konflik, Perusahaan mengambil langkah proaktif melalui pendekatan dialogis dan penyelesaian yang konstruktif, sehingga setiap isu dapat diselesaikan secara tepat dan berkelanjutan.

The Company is committed to ensuring that every business activity is carried out responsibly by considering the interests of all stakeholders. In the event of issues or potential conflicts, the Company takes proactive steps through dialogue and constructive resolution to resolve every issue accurately and sustainably.

Sebagai bagian dari upaya menjaga keterbukaan komunikasi, Perusahaan juga menyediakan saluran pengaduan yang dikelola oleh unit *Stakeholder Management*. Kanal ini memberikan ruang bagi masyarakat untuk menyampaikan aspirasi, keluhan, maupun laporan terkait aktivitas Perusahaan.

To ensure open communication, the Company also provided a complaint channel managed by the Stakeholder Management unit. This channel provides a space for the community to submit aspirations, complaints, or reports related to Company activities.

Sepanjang tahun 2025, tercatat terdapat 12 pengaduan yang disampaikan oleh masyarakat, dan seluruhnya telah ditindaklanjuti serta diselesaikan dengan baik. Hal ini menunjukkan komitmen Perusahaan dalam menjaga hubungan yang transparan, responsif, dan bertanggung jawab terhadap para pemangku kepentingan.

Throughout 2025, a total of 12 (twelve) complaints were submitted by the community, all of which have been addressed and resolved satisfactorily. This demonstrated the Company's commitment to maintaining transparent, responsive, and responsible relationships with stakeholders.

Ke depan, Perusahaan akan terus memperkuat hubungan dengan pemangku kepentingan sebagai bagian dari strategi keberlanjutan yang saling menguntungkan.

Going forward, the Company will continue to strengthen its relationships with stakeholders as part of a mutually beneficial sustainability strategy.

DAMPAK POSITIF ATAS PELAKSANAAN TJSL

Program Tanggung Jawab Sosial dan Lingkungan (TJSL) yang dijalankan Perusahaan tidak hanya diarahkan sebagai bentuk kepatuhan terhadap regulasi, tetapi juga sebagai strategi untuk menciptakan nilai tambah yang berkelanjutan. Inisiatif ini dirancang selaras dengan agenda global *Sustainable Development Goals* (SDGs), sekaligus mendukung penguatan kinerja bisnis inti Perusahaan.

POSITIVE IMPACT ON IMPLEMENTATION OF THE CSR PROGRAM

The Company's CSR programs are not only aimed at regulatory compliance, but also as a strategy to create sustainable added value. These initiatives were designed in line with the global SDGs agenda while supporting the strengthening of the Company's core business performance.

Dalam pelaksanaannya, Semen Baturaja mengedepankan pendekatan berbasis kebutuhan masyarakat melalui analisis kondisi sosial, ekonomi, dan lingkungan di wilayah operasional. Pendekatan ini memungkinkan Perusahaan untuk merancang program yang relevan, tepat sasaran, serta memberikan dampak yang signifikan dan berkelanjutan.

In its implementation, Semen Baturaja prioritized a community needs-based approach by analyzing the social, economic, and environmental conditions in its operational areas. This approach allowed the Company to design relevant and targeted programs that deliver significant and sustainable impact. CSR programs contributed not only

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Dengan demikian, program TJSL tidak hanya berkontribusi terhadap peningkatan kesejahteraan masyarakat, tetapi juga menciptakan keseimbangan antara pertumbuhan ekonomi Perusahaan dan pembangunan sosial.

by improving community welfare, but also by creating a balance between the Company's economic growth and social development.

Pelaksanaan program *Corporate Social Responsibility* (CSR) Perseroan mengacu pada standar internasional ISO 26000, yang menekankan pentingnya tanggung jawab sosial dalam setiap aktivitas bisnis. Implementasi program tersebut juga selaras dengan 17 tujuan SDGs, yang menjadi kerangka utama dalam menentukan arah dan fokus kegiatan TJSL.

The Company's Corporate Social Responsibility (CSR) programs refer to international standard ISO 26000, which emphasizes the importance of social responsibility in all business activities. Program implementation also aligns with the 17 SDGs, which serve as the primary framework for determining the direction and focus of CSR activities.

Salah satu kontribusi nyata Perusahaan dalam mendukung SDGs tercermin pada upaya pencapaian tujuan pembangunan terkait pertumbuhan ekonomi yang inklusif. Melalui program pemberdayaan Usaha Mikro dan Usaha Kecil (UMK) yang dijalankan melalui Rumah BUMN Baturaja, Perusahaan memberikan pelatihan peningkatan kapasitas, serta membuka akses promosi melalui partisipasi dalam berbagai pameran. Inisiatif ini bertujuan untuk mendorong kemandirian ekonomi masyarakat sekaligus memperkuat ekosistem usaha lokal.

A concrete contribution of the Company in supporting the SDGs was demonstrated in its support of inclusive economic growth objectives. Through the empowerment of Micro and Small Enterprises (UMK) implemented via Rumah BUMN Baturaja, the Company provided capacity-building training and promotional access through participation in various exhibitions. This initiative aims to foster economic independence for the community, while strengthening the local business ecosystem.



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Di sisi lain, Perseroan juga berperan dalam peningkatan kualitas pendidikan masyarakat melalui berbagai program bantuan pendidikan. Dukungan tersebut mencakup penyaluran bantuan dana serta peningkatan sarana dan prasarana pendidikan, yang diharapkan dapat menciptakan lingkungan belajar yang lebih baik dan mendukung peningkatan kualitas sumber daya manusia.

On the other hand, the Company also contributed to improving the quality of education in the community through various educational assistance programs. This included the distribution of funding and the improvement of educational facilities and infrastructure, which are expected to create better learning environments and support human capital quality enhancement.

Secara keseluruhan, pelaksanaan TJSL merupakan bagian dari upaya berkelanjutan Perusahaan dalam menciptakan *shared value*, yaitu nilai yang memberikan manfaat tidak hanya bagi Perusahaan, tetapi juga bagi masyarakat dan lingkungan. Adapun informasi yang lebih rinci mengenai program dan capaian TJSL sepanjang tahun 2025 disajikan secara terpisah dalam Laporan Keberlanjutan Perusahaan.

The CSR implementation is part of the Company's ongoing efforts to create shared value, a value that benefits not only the Company but also the community and environment. More detailed information regarding CSR programs and achievements throughout 2025 is presented separately in the Company's Sustainability Report.

PENILAIAN ATAS KINERJA KOMITE DI BAWAH DIREKSI

Sampai dengan 31 Desember 2025, Direksi belum membentuk komite khusus sebagai organ pendukung. Kebijakan ini diambil dengan mempertimbangkan kebutuhan organisasi serta efektivitas struktur yang ada dalam mendukung pelaksanaan fungsi pengelolaan Perusahaan.

ASSESSMENT OF THE PERFORMANCE OF COMMITTEES UNDER THE BOARD OF DIRECTORS

As of December 31, 2025, the Board of Directors had not established any special committees as supporting organs. This policy was adopted considering the organizational needs and the existing structure effectiveness in supporting the implementation of the Company's management functions.



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Dalam menjalankan tugas dan tanggung jawabnya, Direksi tetap didukung oleh berbagai unit kerja strategis yang dipimpin oleh jajaran Vice President, serta fungsi-fungsi pendukung lainnya, seperti unit Internal Audit, *Corporate Secretary, serta Human Capital & Governance, Risk, and Internal Control*. Keberadaan unit-unit ini dinilai telah memadai dalam menunjang efektivitas pengelolaan dan pengawasan operasional Perseroan.

In carrying out its duties and responsibilities, the Board of Directors continued to be supported by various strategic work units led by Vice Presidents and supporting functions, such as Internal Audit, Corporate Secretary, and Human Capital & Governance, Risk, and Compliance. These units are deemed adequate in supporting the effectiveness of the Company's management and operational oversight.

Untuk memastikan kinerja organisasi tetap optimal dan sejalan dengan prinsip tata kelola yang baik, Semen Baturaja secara konsisten melakukan evaluasi terhadap kinerja unit-unit di bawah Direksi. Penilaian tersebut dilakukan berdasarkan capaian Indikator Kinerja Utama (KPI) yang telah ditetapkan pada awal periode, sehingga setiap unit kerja memiliki ukuran kinerja yang jelas dan terukur.

To ensure organizational performance that is optimal and in line with good governance principles, Semen Baturaja consistently evaluates the performance of the units under the Board of Directors. Assessments are based on the achievement of Key Performance Indicators (KPI) established at the beginning of the period, so that each work unit has clear and measurable performance metrics.

Hasil evaluasi ini menjadi dasar bagi Perusahaan dalam melakukan perbaikan berkelanjutan serta penguatan efektivitas organisasi. Uraian lebih lanjut mengenai mekanisme dan hasil penilaian kinerja tersebut disajikan secara lebih rinci dalam bab Tata Kelola Perusahaan.

The results of these evaluations serve as the basis for the Company's sustainable improvement efforts and organizational effectiveness enhancement. Further details regarding the assessment mechanisms and results are presented in the Corporate Governance chapter.

PERUBAHAN KOMPOSISI ANGGOTA DIREKSI

Di tahun 2025, terdapat perubahan susunan dan komposisi Anggota Direksi Perseroan berdasarkan Keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) Tahun Buku 2024 pada tanggal 27 Mei 2025. Kronologis perubahan komposisi per 31 Desember 2025 adalah sebagai berikut:

CHANGES IN THE BOARD OF COMMISSIONERS COMPOSITION

In 2025, there were changes in the composition of the Company's Board of Directors based on the Decision of the Annual General Meeting of Shareholders (AGMS) for the 2024 Fiscal Year on May 27, 2025. The chronology of changes in composition as of December 31, 2025 is as follows:

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Kronologi Perubahan Komposisi Anggota Direksi pada 2025

Chronology of Changes in the Board of Directors Composition in 2025

Periode 1 Januari – 27 Mei 2025 / *January 01 – May 27, 2025 Period*	Periode 27 Mei – 29 Oktober 2025 / *May 27 – October 29, 2025 Period*	29 Oktober 2025 – 18 Desember 2025 / *October 29 – December 18, 2025 Period*	Periode 18 – 31 Desember 2025 / *December 18 – 31, 2025 Period*	Keterangan / *Information*
Muhammad Syafitri – Direktur Operasi / Director of Operations		-	-	Tidak lagi menjabat dalam jajaran Direksi sejak 27 Mei 2025 / No longer a member of the Board of Directors as of May 27, 2025
Suherman Yahya - Direktur Utama / President Director	Suherman Yahya - Direktur Utama / President Director	Suherman Yahya - Direktur Utama / President Director	Suherman Yahya - Direktur Utama / President Director	Menjabat dalam Jajaran Direksi sejak 25 Maret 2022 / Member of the Board of Directors since March 25, 2022
Rahmat Hidayat – Direktur (Fungsi Keuangan & SDM) / Director (Finance and HC Function)	Rahmat Hidayat – Direktur Keuangan & SDM / Director (Finance and HC Function)	Rahmat Hidayat – Direktur Keuangan & SDM / Director (Finance and HC Function)	Rahmat Hidayat – Direktur Keuangan & SDM / Director (Finance and HC Function)	Menjabat dalam Jajaran Direksi sejak 8 Mei 2023 / Member of the Board of Directors since May 8, 2023
	Taufik – Direktur Operasi / Director of Operations	Taufik – Direktur Operasi / Director of Operations	Taufik – Direktur Director of Operations	Menjabat dalam Jajaran Direksi sejak 27 Mei 2025 / Member of the Board of Directors since May 27, 2025

Komposisi serta Susunan Anggota Direksi per 31 Desember 2025

Board of Directors Composition in 2025

Nama / *Name*	Jabatan / *Position*	Dasar Pengangkatan / *Basis of Appointment*	Periode Jabatan / *Period*
Suherman Yahya	Direktur Utama / President Director	• Keputusan RUPS Tahunan tanggal 25 Maret 2022 yang dinyatakan dalam Akta Notaris Fathiah Helmi, No. 21 tanggal 18 April 2022. / Resolution of the Annual GMS dated March 25, 2022 stated in Notarial Deed of Aulia Taufani S.H., No. 21 dated April 18, 2022. • Keputusan RUPSLB tanggal 8 November 2023 yang dinyatakan dalam Akta Notaris Aulia Taufani S.H., No. 21 tanggal 8 November 2023. / Resolution of the Extraordinary GMS dated November 8, 2023 stated in Notarial Deed of Aulia Taufani S.H., No. 21 dated November 8, 2023. • Diangkat kembali menjadi Direktur Utama berdasarkan Keputusan RUPST tanggal 27 Mei 2025 dalam Akta Notaris Aulia Taufani S.H., No. 108 tanggal 27 Mei 2025 / Re-appointed as President Director pursuant to the resolution of the Annual General Meeting of Shareholders (AGMS) dated May 27, 2025, as stated in Notarial Deed of Aulia Taufani, S.H., No. 108 dated May 27, 2025	8 November 2023 – RUPS 2027 / Periode Ke – 1 (Satu) / November 8, 2023 – 2027 GMS 1st Period (One)
Taufik	Direktur Operasi / Director of Operations	Keputusan RUPST tanggal 27 Mei 2025 dalam Akta Notaris Aulia Taufani S.H., No. 108 tanggal 27 Mei 2025. / Resolution of the Annual GMS dated May 27, 2025 stated in Notarial Deed of Aulia Taufani S.H., No. 108 dated May 27, 2025.	27 Mei 2021 – RUPS 2026 / Periode Ke – 1 (Satu) / May 27, 2021 – 2026 GMS 1st Period (One)

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Board of Directors Report

Nama / *Name*	Jabatan / *Position*	Dasar Pengangkatan / *Basis of Appointment*	Periode Jabatan / *Period*
Rahmat Hidayat	Direktur Keuangan dan SDM / Director (Finance and HC Function)	• Keputusan RUPS Tahunan tanggal 8 Mei 2023 yang dinyatakan dalam Akta Notaris Aryanti Artisari S.H., M.Kn., No. 11 tanggal 8 Mei 2023. / Resolution of the Annual General Meeting of Shareholders (AGMS) dated May 8, 2023, as stated in Notarial Deed of Aryanti Artisari, S.H., M.Kn., No. 11 dated May 8, 2023. • Diangkat kembali berdasarkan Keputusan RUPST tanggal 27 Mei 2025 dalam Akta Notaris Aulia Taufani S.H., No. 108 tanggal 27 Mei 2025 / Re-appointed pursuant to the resolution of the Annual General Meeting of Shareholders (AGMS) dated May 27, 2025, as stated in Notarial Deed of Aulia Taufani, S.H., No. 108 dated May 27, 2025.	8 Mei 2023 – RUPS 2028 / Periode Ke – 1 (Satu) / May 8, 2023 – 2028 GMS 1st Period (One)

Kemudian, tidak terdapat perubahan komposisi anggota Direksi pada rentang 31 Desember 2025 sampai dengan Laporan Tahunan ini ditandatangani.

There were no changes in the composition of the Board of Directors members in the period from December 31, 2025 until this Annual Report was signed.

APRESIASI

Direksi menyadari bahwa pencapaian kinerja Perseroan hingga tahun 2025 merupakan hasil dari sinergi dan dukungan yang kuat dari para pemegang saham serta seluruh pemangku kepentingan. Oleh karena itu, Direksi menyampaikan penghargaan yang setinggi-tingginya atas kepercayaan dan kontribusi yang telah diberikan dalam mendukung keberlangsungan dan pertumbuhan usaha Perseroan.

APPRECIATION

The Board of Directors recognizes that the Company's performance achievements up to 2025 are the result of strong synergy and support from shareholders and stakeholders. The Board of Directors extends its highest appreciation for the trust and contributions that have been given in supporting the continuity and growth of the Company's business.

Ucapan terima kasih secara khusus disampaikan kepada PT Semen Indonesia (Persero) Tbk selaku perusahaan induk, yang senantiasa memberikan arahan strategis serta mendorong terwujudnya sinergi dalam kerangka holding. Direksi meyakini bahwa kolaborasi yang terbangun dalam struktur SIG akan terus menciptakan nilai tambah yang berkelanjutan bagi seluruh pemangku kepentingan.

A special thanks to PT Semen Indonesia (Persero) Tbk as the parent Company, which has continuously provided strategic direction and fostered synergy within the holding structure. The Board of Directors believes that the collaboration established within the SIG structure will continue to create sustainable added value for all stakeholders.

Direksi juga menyampaikan apresiasi kepada Dewan Komisaris atas peran aktifnya dalam menjalankan fungsi pengawasan dan pemberian nasihat, sehingga pengelolaan Perusahaan dapat berjalan secara optimal dan selaras dengan prinsip tata kelola yang baik.

The Board of Directors also appreciates the Board of Commissioners for its active role in carrying out supervisory and advisory functions, ensuring that the Company's management operates optimally and in line with good governance principles.

Laporan Direksi
Board of Directors Report

Tidak lupa, penghargaan yang tulus disampaikan kepada seluruh karyawan Semen Baturaja atas dedikasi, komitmen, dan kontribusi nyata yang telah diberikan sepanjang tahun 2025. Peran aktif seluruh insan Perusahaan menjadi faktor penting dalam mendukung pencapaian kinerja yang positif.

A sincere gratitude to all employees of Semen Baturaja for their dedication, commitment, and tangible contributions throughout 2025. The active participation of all personnel is a crucial factor to support the achievement of positive performance.

Dengan landasan kinerja yang telah dicapai, Direksi memiliki keyakinan untuk terus menjaga momentum pertumbuhan di masa mendatang. Didukung oleh kolaborasi yang semakin solid bersama holding, Perusahaan optimis dapat memberikan kontribusi yang lebih besar dalam mendukung pembangunan nasional secara berkelanjutan.

With the foundation of the performance that has been achieved, the Board of Directors is confident in maintaining the momentum of growth in the future. Supported by a solid collaboration with the holding, the Company is optimistic that it can create even greater contribution to supporting sustainable national development.

Jakarta,
24 April 2026 / April 24, 2026
PT Semen Baturaja (Persero) Tbk



SUHERMAN YAHYA
Direktur Utama
President Director

Profil Perusahaan

Company Profile



03



Identitas Perusahaan
Corporate Identity

Nama Perusahaan
Company Name

PT Semen Baturaja (Persero) Tbk

Dasar Hukum Pendirian
Legal Basis of Establishment

Akta No. 34 tanggal 14 November 1974, yang dibuat di hadapan Jony Frederik Berthold Tumbelaka Sinjal, S.H., Notaris, di Jakarta, yang telah diubah dengan Akta No. 49 tanggal 21 November 1974, yang dibuat dihadapan Notaris yang sama. Akta-akta ini telah disetujui oleh Menteri Kehakiman Republik Indonesia dengan No. Y.A5/422/18 tanggal 22 November 1974, dan telah didaftarkan di Pengadilan Negeri Palembang dengan No. 376/1974 tanggal 22 November 1974 serta diumumkan dalam tambahan No. 15 pada Berita Negara No. 2 tanggal 07 Januari 1975.
Akta No. 34 tanggal 14 November 1974, yang dibuat di hadapan Jony Frederik Berthold Tumbelaka Sinjal, S.H., Notaris, di Jakarta, yang telah diubah dengan Akta No. 49 tanggal 21 November 1974, yang dibuat dihadapan Notaris yang sama. Akta-akta ini telah disetujui oleh Menteri Kehakiman Republik Indonesia dengan No. Y.A5/422/18 tanggal 22 November 1974, dan telah didaftarkan di Pengadilan Negeri Palembang dengan No. 376/1974 tanggal 22 November 1974 serta diumumkan dalam tambahan No. 15 pada Berita Negara No. 2 tanggal 07 Januari 1975.

Tanggal Pendirian
Date of Establishment

14 November 1974.
November 14, 1974

Bidang Usaha
Line of Business

Di bidang persemenan, dan industri kimia dasar lainnya.
In the field of cement production and in other basic chemical industry.

Entitas Anak
Subsidiary

PT Baturaja Multi Usaha

Kode Saham
Stock Code

SMBR

Pencatatan Saham di Bursa Saham *Shares*
Listing on Stock Exchange

Bursa Efek Indonesia (BEI)
Indonesia Stock Exchange (IDX)

Penerbitan Saham
Penerbitan Saham

28 Juni 2013
June 28, 2013

Modal Dasar
Authorized Capital

Rp3.000.000.000.000

Modal Ditempatkan dan Disetor Penuh
Issued and Fully Paid-In Capital

Rp993.253.433.600

Jumlah Karyawan
Number of Employees

846 orang (Per 31 Desember 2025)
846 persons (as of December 31, 2025)

Identitas Perusahaan
Corporate Identity

Kepemilikan Saham
Shareholding

Kepemilikan Saham Perusahaan per 31 Desember 2025:
Company Shareholding as of December 31, 2025:

Saham Seri A (Dwiwarna)
Series A Shares (Dwiwarna)
Pemerintah Republik Indonesia (1 Lembar)
Government of the Republic of Indonesia (1 Sheet)

Saham Seri B
Series B Shares
- PT Semen Indonesia (Persero) Tbk (75,51%)
- PT Asuransi Jiwa IFG (7,89%)

Kelompok Pemegang Saham Masyarakat < 5% (16,6%)
Public < 5% (16.6%)

Alamat Kantor dan Pabrik
Office and Plant Address

Kantor Pusat dan Pabrik Baturaja
Head Office and Baturaja Plant
Jl. Raya Tiga Gajah Baturaja Ogan Komering Ulu, Sumatra Selatan 32117
Telepon : (62) 735-320344 / 320366 / 320368
Fax : (62) 735-320367

Kantor Perwakilan Jakarta
Jakarta Representative Office
Graha Irama Lt 11 Blok F
Jl. H. R. Rasuna Said Kav. 10 Jakarta 12950 Indonesia
Telepon : (62) 21 – 5261113/5261114
Fax : (62) 21 – 5261411

Pabrik Palembang
Palembang Plant
Jl. Abikusno Cokrosuyoso Kertapati Palembang – 30258
P.O. Box 1175 Palembang – 30001
Telepon : (62) 711 - 511261 (*Hunting*)
Fax : (62) 711 – 512126

Pabrik Panjang
Panjang Plant
Jl. Yos Sudarso KM 7 Panjang Bandar Lampung 35243
Telepon : (62) 721-31718 / 31818 / 31538
Fax : (62) 721-31343

Akses Informasi Perusahaan
Corporate Information and Access

Surat Elektronik
E-mail

corsec.smbr@sig.id

Website Perusahaan
Company Website

www.semenbaturaja.co.id

Media Sosial
Social Media

- ptsb.tbk.official
- @ptsb_tbk
- @pt.semenbaturaja
- SemenBaturajaTbk
- PT Semen Baturaja Tbk

Hubungan Investor
Investor Relation

ir.smbr@sig.id

Akses *Whistleblowing System* (WBS) Perusahaan
Corporate WBS Access

Surat Elektronik
E-mail

wbs.smbr@sig.id

Website
Website

wbs.semenbaturaja.co.id

Surat
Mail

Surat dengan menuliskan kode WBS pada bagian luar amplop surat yang ditujukan kepada:
Letters by writing the WBS code on the outside of the letter envelope addressed to:

VP of Human Capital & GRI
PT Semen Baturaja (Persero) Tbk
Jl. Raya Tiga Gajah Baturaja Ogan Komering Ulu, Sumatra Selatan 32117

Riwayat Singkat Perusahaan
Brief History of the Company

Perseroan terus berkembang dan menjadi kekuatan baru di industri semen nasional, dengan dukungan yang tidak hanya berasal dari Pemerintah, namun juga masyarakat luas.

The Company continued to grow and emerged as a new force in the national cement industry, supported not only by the Government but also by the wider community.

PT Semen Baturaja (Persero) Tbk atau disebut juga dengan "Perusahaan", didirikan berdasarkan Akta No. 34 tanggal 14 November 1974, yang dibuat di hadapan Jony Frederik Berthold Tumbelaka Sinjal, S.H., Notaris, di Jakarta, yang telah diubah dengan Akta No. 49 tanggal 21 November 1974, yang dibuat di hadapan Notaris yang sama.

Akta-akta ini telah disetujui oleh Menteri Kehakiman Republik Indonesia dengan No. Y.A5/422/18 tanggal 22 November 1974, dan telah didaftarkan di Pengadilan Negeri Palembang dengan No. 376/1974 tanggal 22 November 1974 serta diumumkan dalam tambahan No. 15 pada Berita Negara No. 2 tanggal 07 Januari 1975.

Pada awal mula pendirian, kepemilikan saham Perusahaan terdiri dari PT Semen Padang (Persero) sebesar 55,00% dan PT Semen Gresik (Persero) sebesar 45,00%. Kemudian setelah 5 (lima) tahun berdiri atau tepatnya pada 09 November 1979, terjadi perubahan komposisi kepemilikan saham, menjadi 88,00% Pemerintah Republik Indonesia, 7,00% PT Semen Gresik (Persero) dan 5,00% PT Semen Padang (Persero). Berdasarkan perubahan komposisi saham tersebut, terjadi perubahan status Perusahaan dari PT Semen Baturaja menjadi PT Semen Baturaja (Persero) pada 19 Agustus 1980. Kemudian, pada 15 Oktober 1991, seluruh saham Perusahaan diambil alih secara penuh oleh Pemerintah Republik Indonesia.

Perusahaan memiliki lini bisnis yang terdiri dari produksi terak dan semen. Adapun produksi terak dihasilkan di pusat produksi yang terletak di

PT Semen Baturaja (Persero) Tbk, hereinafter also referred to as "the Company," was established pursuant to Deed No. 34 dated November 14, 1974, executed before Jony Frederik Berthold Tumbelaka Sinjal, S.H., Notary, in Jakarta, as amended by Deed No. 49 dated November 21, 1974, executed before the same Notary.

These deeds were approved by the Minister of Justice of the Republic of Indonesia under No. Y.A5/422/18 dated November 22, 1974, and registered at the Palembang District Court under No. 376/1974 dated November 22, 1974, and announced in Supplement No. 15 of State Gazette No. 2 dated January 7, 1975.

At the time of its establishment, the Company's share ownership comprised PT Semen Padang (Persero) at 55.00% and PT Semen Gresik (Persero) at 45.00%. Following 5 (five) years of operations, on November 9, 1979, the share ownership composition changed to 88.00% held by the Government of the Republic of Indonesia, 7.00% by PT Semen Gresik (Persero), and 5.00% by PT Semen Padang (Persero). As a result of this change in share composition, the Company's status was changed from PT Semen Baturaja to PT Semen Baturaja (Persero) on August 19, 1980. Subsequently, on October 15, 1991, all shares of the Company were fully acquired by the Government of the Republic of Indonesia.





Riwayat Singkat Perseroan
Brief History of the Company

Baturaja, Sumatra Selatan. Sementara lokasi penggilingan dan pengantongan semen terletak di Pabrik Baturaja, Pabrik Palembang dan Pabrik Panjang. Bahan baku produk semen Perusahaan berupa batu kapur dan tanah liat yang didapatkan dari lokasi pertambangan batu kapur dan tanah liat milik Perusahaan yang berlokasi sekitar 1,2 km dari pabrik di Baturaja. Seiring dengan perkembangan usahanya, Perusahaan meningkatkan kapasitas terpasang hingga 500.000 ton semen per tahun melalui investasi peralatan pada tahun 1992. Di saat yang sama, Perusahaan juga menjalankan Proyek Optimalisasi I (OPT I) dengan masa pembangunan selama 2 (dua) tahun, sehingga kapasitas terpasang menjadi 550.000 ton semen per tahun.

The Company's business lines consist of clinker and cement production. Clinker production is carried out at the production center located in Baturaja, South Sumatra, while cement grinding and packing operations are conducted at the Baturaja Plant, Palembang Plant, and Panjang Plant. The primary raw materials for the Company's cement products — limestone and clay — are sourced from the Company's own limestone and clay mining sites located approximately 1.2 km from the Baturaja plant. In line with its business growth, the Company increased its installed capacity to 500,000 tons of cement per year through equipment investment in 1992. Concurrently, the Company also implemented Optimization Project I (OPT I) over a two (2)-year construction period, bringing the installed capacity to 550,000 tons of cement per year.

Riwayat Singkat Perseroan
Brief History of the Company

Keberhasilan OPT I memberikan banyak kemajuan dan masukan untuk eskalasi bisnis Perusahaan. Untuk itu, pada tahun 1996, Perusahaan melaksanakan proyek lanjutan Optimalisasi II (OPT II) dengan target peningkatan kapasitas sebesar 1,25 juta ton semen per tahun. OPT II berhasil diselesaikan pada tahun 2001 dan terus aktif berproduksi hingga saat ini.

The success of OPT I yielded significant progress and valuable insights for the Company's business escalation. Accordingly, in 1996, the Company undertook the subsequent Optimization Project II (OPT II), targeting a capacity increase of 1.25 million tons of cement per year. OPT II was successfully completed in 2001 and has remained in active production to this day.

Perusahaan terus melakukan pengembangan organisasi dan visi strategis, yang berujung pada diterbitkannya obligasi I senilai Rp200 miliar. Kewajiban melunasi pinjaman untuk pelaksanaan obligasi ini telah dilunasi pada Juni 2010. Emisi obligasi ini berhasil menjadi batu loncatan restrukturisasi keuangan secara keseluruhan sehingga Perusahaan dapat meningkatkan profitabilitas dan likuiditasnya. Berdasarkan kondisi tersebut, Perusahaan meraih kepercayaan untuk menggarap proyek-proyek besar dan prestisius. Selain itu, Perusahaan juga kembali menambah kapasitas produksi melalui proyek *Cement Mill* dan *Packer* dengan kapasitas 750.000 ton per tahun, pada 2011, dan beroperasi secara komersil pada Juli 2013, sehingga kapasitas terpasang Perusahaan mencapai 2 juta ton per tahun.

The Company continued to develop its organization and strategic vision, which culminated in the issuance of Bond I valued at Rp200 billion. The obligation to repay the loan under this bond issuance was fully settled in June 2010. This bond issuance served as a pivotal milestone for the Company's overall financial restructuring, enabling the Company to improve its profitability and liquidity. On the basis of these developments, the Company earned the confidence to undertake large-scale and prestigious projects. In addition, the Company further expanded its production capacity through a Cement Mill and Packer project with a capacity of 750,000 tons per year in 2011, which commenced commercial operations in July 2013, bringing the Company's total installed capacity to 2 million tons per year.

Seiring dengan perkembangan bisnis Perusahaan, pada tahun 2013, Perusahaan melakukan aksi korporasi yakni penawaran saham perdana atau *Initial Public Offering* (IPO). Aksi korporasi tersebut, mendapatkan *respons* yang luar biasa, di tengah pertumbuhan kinerja Perusahaan yang tengah menggeliat.

In line with the Company's business growth, in 2013, the Company undertook a corporate action in the form of an Initial Public Offering (IPO), which received an extraordinary response amid the Company's strong performance trajectory.

Pada IPO tanggal 28 Juni 2013, sebanyak 23,76% atau sebesar 2.337.678.500 saham Perusahaan resmi diperdagangkan di Bursa Efek Indonesia (BEI) dengan kode saham SMBR. Aksi korporasi tersebut, sekaligus mengubah status Perusahaan dari PT Semen Baturaja (Persero) menjadi PT Semen Baturaja (Persero) Tbk.

At the IPO on June 28, 2013, a total of 23.76%, or 2,337,678,500 shares of the Company, were officially listed and traded on the Indonesia Stock Exchange (IDX) under the stock code SMBR. This corporate action simultaneously changed the Company's status from PT Semen Baturaja (Persero) to PT Semen Baturaja (Persero) Tbk.

Perusahaan menggunakan dana hasil penawaran umum untuk membangun pabrik Baturaja II dengan kapasitas 1,85 juta ton semen tiap tahunnya. Berdasarkan peningkatan kapasitas tersebut, Perusahaan terus berkembang dan menjadi kekuatan baru di industri semen nasional, dengan dukungan yang tidak hanya berasal dari Pemerintah, namun juga masyarakat luas. Pembangunan Pabrik Baturaja II dimulai pada tahun 2015 dan mulai berproduksi secara komersil pada tanggal 01 September 2017, sehingga total kapasitas produksi

The Company utilized the proceeds from the public offering to construct the Baturaja II Plant with a capacity of 1.85 million tons of cement per year. On the basis of this capacity expansion, the Company continued to grow and emerged as a new force in the national cement industry, supported not only by the Government but also by the wider community. Construction of the Baturaja II Plant commenced in 2015 and began commercial production on September 1, 2017, bringing Semen Baturaja's total production capacity to 3.85 million

Riwayat Singkat Perseroan
Brief History of the Company

Semen Baturaja menjadi sebesar 3,85 juta ton semen per tahun. Pembangunan Pabrik Baturaja II memakan waktu selama 26 bulan, yang merupakan pabrik semen dengan masa pengerjaan paling cepat di Indonesia.

tons of cement per year. The construction of the Baturaja II Plant was completed in 26 months, making it the fastest-built cement plant in Indonesia.

Kemudian pada 21 September 2022, Pemerintah menerbitkan Peraturan Pemerintah Republik Indonesia No. 33 Tahun 2022 tentang Penambahan Penyertaan Modal Negara Republik Indonesia ke Dalam Modal Saham Perusahaan Perseroan (Persero) PT Semen Indonesia Tbk, yang telah dituangkan dalam Lembaran Negara Republik Indonesia No. 187 Tahun 2022. Peraturan Pemerintah ini sekaligus mencabut Peraturan Pemerintah Republik Indonesia No. 10 Tahun 1978 tentang Penyertaan Modal Negara Republik Indonesia Ke Dalam Perseroan Terbatas Semen Baturaja yang Bergerak di Bidang Industri Semen. Selanjutnya, Kementerian Keuangan menerbitkan Keputusan Menteri Keuangan Republik Indonesia No. 413/KMK.06/2022 tanggal 18 Oktober 2022, tentang Penetapan Nilai Penambahan Penyertaan Modal Negara Republik Indonesia ke Dalam Modal Saham Perusahaan Perseroan (Persero) PT Semen Indonesia Tbk.

Subsequently, on September 21, 2022, the Government issued Government Regulation of the Republic of Indonesia No. 33 of 2022 concerning the Addition of State Capital Participation of the Republic of Indonesia into the Share Capital of State-Owned Company (Persero) PT Semen Indonesia Tbk, as set forth in State Gazette of the Republic of Indonesia No. 187 of 2022. This Government Regulation simultaneously revoked Government Regulation of the Republic of Indonesia No. 10 of 1978 concerning State Capital Participation of the Republic of Indonesia in PT Semen Baturaja, which operates in the cement industry. Subsequently, the Ministry of Finance issued Decree of the Minister of Finance of the Republic of Indonesia No. 413/KMK.06/2022 dated October 18, 2022, concerning the Determination of the Value of the Addition of State Capital Participation of the Republic of Indonesia into the Share Capital of State-Owned Company (Persero) PT Semen Indonesia Tbk.

Penerbitan PP No. 33 Tahun 2022 tersebut, yakni dalam rangka mendukung Rencana Pembangunan Jangka Menengah Nasional (RPJMN) 2020-2024. Di mana Pemerintah memiliki sejumlah agenda dalam rangka pembangunan Indonesia yang berdampak pada sektor semen, yaitu "memperkuat ketahanan ekonomi untuk pertumbuhan yang berkualitas" dan "memperkuat infrastruktur untuk mendukung pengembangan ekonomi dan pelayanan dasar". Dalam hal ini, konsolidasi Perusahaan ke dalam, diharapkan PT Semen Indonesia (Persero) Tbk ("SIG") dapat membantu mewujudkan agenda RPJMN 2020-2024, melalui pemenuhan permintaan semen nasional dan global, seiring dengan pemulihan ekonomi pasca pandemi.

The issuance of Government Regulation No. 33 of 2022 was intended to support the National Medium-Term Development Plan (RPJMN) 2020–2024, under which the Government has set forth several agendas related to Indonesia's development that impact the cement sector, namely "strengthening economic resilience for quality growth" and "strengthening infrastructure to support economic development and basic services." In this regard, through the Company's consolidation into PT Semen Indonesia (Persero) Tbk ("SIG"), it is expected that SIG will be able to assist in realizing the RPJMN 2020–2024 agenda by fulfilling national and global cement demand in line with post-pandemic economic recovery.

Pada 19 Desember 2022, Pemerintah Indonesia resmi melakukan inbreng saham dengan mengalihkan saham Negara Republik Indonesia sejumlah 7.499.999.999 lembar saham Seri B dengan nilai seluruhnya sebesar Rp2.848.672.369.646,- atau mewakili 75,51% dari seluruh modal ditempatkan dan disetor penuh dalam Perusahaan kepada SIG, melalui penandatanganan Akta Perjanjian Pengalihan Saham No. 15 tanggal 19 Desember 2022, yang dibuat di hadapan Aulia

On December 19, 2022, the Government of Indonesia officially conducted a share inbreng by transferring 7,499,999,999 Series B shares of the Republic of Indonesia, with a total value of Rp2,848,672,369,646, representing 75.51% of the total issued and fully paid-up capital of the Company, to SIG, through the signing of Deed of Share Transfer Agreement No. 15 dated December 19, 2022, executed before Aulia Taufani, S.H., Notary, in Jakarta. The signing of this Deed resulted in

Riwayat Singkat Perseroan
Brief History of the Company

Taufani, S.H., Notaris, di Jakarta. Penandatanganan Akta tersebut mengakibatkan berubahnya komposisi kepemilikan saham Perusahaan, serta status dan nama Perusahaan dari PT Semen Baturaja (Persero) Tbk menjadi PT Semen Baturaja Tbk yang juga secara resmi berubah berdasarkan keputusan RUPSLB 24 Januari 2023.

Dengan adanya integrasi operasional Perusahaan dengan SIG, diharapkan mampu membuka peluang penciptaan nilai sinergi yang dapat membawa Perusahaan menjadi *Regional National Champion*, melalui peningkatan pertumbuhan ekspor komoditas semen, serta memastikan kelancaran penyediaan dan distribusi pasokan semen yang memadai untuk pembangunan nasional. Di mana, industri semen di Indonesia, memegang peranan yang cukup penting pada pembangunan infrastruktur yang tengah digalakkan oleh Pemerintah, untuk meningkatkan perekonomian nasional. Perusahaan senantiasa berupaya untuk menjadi penyedia bahan bangunan ramah lingkungan dan produk inovatif terdepan di Indonesia, sebagaimana visi Perusahaan, dengan senantiasa berkomitmen untuk memberikan manfaat luas kepada seluruh pemangku kepentingan. Perusahaan terus berkontribusi dalam pembangunan perekonomian nasional untuk kesejahteraan masyarakat. Selain berkontribusi kepada Pemerintah Pusat maupun Pemerintah Daerah melalui pajak dan retribusi, Perusahaan juga senantiasa membuka lapangan pekerjaan dengan penyerapan tenaga kerja lokal, sesuai dengan perkembangan dan kebutuhan Perusahaan. Hal ini merupakan bentuk dukungan Perusahaan terhadap program Pemerintah dalam rangka meningkatkan kesejahteraan masyarakat.

Perusahaan juga terus berupaya untuk meningkatkan kinerja Perusahaan dengan memperluas skala bisnis dan jaringan distribusi, agar dapat menjangkau pasar yang lebih luas. Saat ini, pasar utama Perusahaan adalah wilayah Sumatra Selatan, Lampung dan wilayah Indonesia lainnya yang prospektif untuk pengembangan infrastruktur. Perusahaan juga memiliki komitmen untuk menerapkan program keberlanjutan, seperti pemanfaatan limbah sebagai bahan bakar alternatif, pengurangan konsumsi energi karbon, dan program konservasi keanekaragaman hayati di area produksi.

a change in the Company's share ownership composition, as well as a change in the Company's status and name from PT Semen Baturaja (Persero) Tbk to PT Semen Baturaja (Persero) Tbk, which was also officially effected pursuant to the resolution of the Extraordinary General Meeting of Shareholders (EGMS) held on January 24, 2023.

The operational integration of the Company with SIG is expected to unlock synergistic value creation opportunities, positioning the Company as a Regional National Champion through increased growth in cement commodity exports and ensuring the smooth provision and distribution of adequate cement supplies for national development. The cement industry in Indonesia plays a significant role in the infrastructure development being actively promoted by the Government to strengthen the national economy. The Company consistently strives to become the leading Green Cement Based Building Material Company in Indonesia, in line with its vision, and remains committed to delivering broad benefits to all stakeholders. The Company continues to contribute to national economic development for the welfare of society. In addition to contributing to both the Central and Regional Governments through taxes and levies, the Company also consistently creates employment opportunities by absorbing local labor in accordance with the Company's development and operational needs. This represents the Company's support for the Government's programs aimed at improving the welfare of society.

The Company also continuously strives to improve its performance by expanding its business scale and distribution network in order to reach a broader market. The Company's primary markets are currently South Sumatra, Lampung, and other regions of Indonesia with promising infrastructure development prospects. The Company is also committed to implementing sustainability programs, including the utilization of waste as alternative fuels, reduction of carbon energy consumption, and biodiversity conservation programs within the production area.

Riwayat Singkat Perseroan
Brief History of the Company

Sebagai tindak lanjut dari ketentuan Undang-Undang No. 16 tahun 2025 tentang perubahan keempat atas Undang-Undang No. 19 tahun 2023 tentang Badan Usaha Milik Negara. Perseroan telah menyelenggarakan Rapat Umum Pemegang Saham Luar Biasa tanggal 18 Desember 2025 yang salah satu keputusannya adalah perubahan anggaran dasar Perseroan dan di dalamanya terdapat perubahan nama Perseroan dari PT Semen Baturaja Tbk menjadi PT Semen Baturaja (Persero) Tbk.

As a follow-up to the provisions of Law No. 16 of 2025 concerning the Fourth Amendment to Law No. 19 of 2023 concerning State-Owned Enterprises, the Company held an Extraordinary General Meeting of Shareholders on December 18, 2025, one of the resolutions of which was an amendment to the Company's Articles of Association, which included a change of the Company's name from PT Semen Baturaja Tbk to PT Semen Baturaja (Persero) Tbk.

Informasi Perubahan Nama dan Status Badan Hukum Perusahaan
Information on Change of Company Name and Status

Sejak awal berdiri pada tanggal 14 November 1974, PT Semen Baturaja (Persero) Tbk telah banyak mengalami dan/atau melakukan perubahan nama dan status Perusahaan. Informasi perubahan nama dan status Perusahaan adalah sebagai berikut:

Since its establishment on November 14, 1974, PT Semen Baturaja (Persero) Tbk has undergone various changes to its name and legal status. The information on such changes is as follows:

1974

PT Semen Baturaja pada 14 November 1974
PT Semen Baturaja on November 14, 1974

1980

PT Semen Baturaja (Persero) pada 19 Agustus 1980
PT Semen Baturaja (Persero) on August 19, 1980

2013

PT Semen Baturaja (Persero) Tbk pada 14 Maret 2013
PT Semen Baturaja (Persero) Tbk on March 14, 2013

2022

PT Semen Baturaja Tbk pada 19 Desember 2022
PT Semen Baturaja Tbk on December 19, 2022

2025

PT Semen Baturaja (Persero) Tbk pada 18 Desember 2025
PT Semen Baturaja Tbk on December 18, 2025



Jejak Langkah
Milestones

1974 - 1992

1974

Tanggal 14 November 1974, pendirian PT Semen Baturaja

PT Semen Baturaja was established on November 14, 1974

1980

Tanggal 19 Agustus 1980, perubahan status Perusahaan dari PT Semen Baturaja menjadi PT Semen Baturaja (Persero).

On August 19, 1980, the Company's status changed from PT Semen Baturaja to PT Semen Baturaja (Persero)

1991

Tanggal 15 Oktober 1991, seluruh saham Perusahaan diambil alih secara penuh oleh Pemerintah Republik Indonesia.

On October 15, 1991, all of the Company's shares were fully transferred the Government of the Republic of Indonesia.

1992

Perusahaan meningkatkan kapasitas melalui Proyek Optimalisasi I (OPT I) dengan kapasitas terpasang menjadi 550.000 ton semen per tahun

The Company increased capacity through Optimization Project I (OPT I) with an installed capacity of 550,000 tons of cement per year

1996 - 2011

1996

Perusahaan melaksanakan proyek lanjutan Optimalisasi II (OPT II) dengan target peningkatan kapasitas sebesar 1,25 juta ton semen per tahun

The Company implemented the follow-up Optimization II (OPT II) project with a target of increasing capacity by 1.25 million tons of cement per year

2001

Proyek Optimalisasi II (OPT II) telah selesai dilaksanakan

Optimization Project II (OPT II) has been completed

2011

Perusahaan menambah kapasitas produksi melalui proyek Cement Mill dan Packer dengan kapasitas 750.000 ton per tahun

The Company increased production capacity through the Cement Mill and Packer project with a capacity of 750,000 tons per year

Jejak Langkah
Milestones

2013 - 2022

2013

- Tanggal 28 Juni 2013, Perusahaan melakukan aksi korporasi penawaran saham perdana atau *Initial Public Offering* (IPO) di Bursa Efek Indonesia (BEI) dengan kode saham "SMBR"
- Perusahaan mengubah status Perusahaan dari PT Semen Baturaja (Persero) menjadi PT Semen Baturaja (Persero) Tbk
- On June 28, 2013, the Company carried out an initial public offering (IPO) on the Indonesia Stock Exchange (BEI) with the stock code "SMBR"
- The Company changed its status from PT Semen Baturaja (Persero) to PT Semen Baturaja (Persero) Tbk

2015

Pembangunan Pabrik Baturaja II
Construction of Baturaja II Factory

2017

Kapasitas produksi semen menjadi sebesar 3,85 juta ton semen per tahun
Cement production capacity became 3.85 million tons of cement per year

2022

Perubahan status dan nama Perusahaan dari PT Semen Baturaja (Persero) Tbk menjadi PT Semen Baturaja (Persero) Tbk
Change of status and name of the Company from PT Semen Baturaja (Persero) Tbk to PT Semen Baturaja (Persero) Tbk

2023 - 2025

2023

Perusahaan menjadi *Market Leader* di Sumatra Bagian Selatan (Sumbagsel) yang menjadi wilayah pasar utama Perusahaan, dengan *Market Share* sebesar 33%
The Company is the Market Leader in South Sumatra (Sumbagsel), which is the Company's main market area, with a Market Share of 33%

2024

Perusahaan mendapatkan sertifikat *Green Label* Indonesia dengan Predikat *Gold* dan meraih penghargaan peringkat Hijau dalam Program Penilaian Peringkat Kinerja Perusahaan dalam Pengelolaan Lingkungan Hidup (PROPER)
The Company received the Green Label Indonesia certificate with Gold Predicate and won the Green rating award in the Company Performance Rating Assessment Program in Environmental Management (PROPER)

2025

Berdasarkan keputusan Rapat Umum Pemegang Saham Luar Biasa tanggal 18 Desember 2025, status dan nama Perseroan kembali berubah dari PT Semen Baturaja Tbk menjadi PT Semen Baturaja (Persero) Tbk.
Based on the resolution of the Extraordinary General Meeting of Shareholders held on December 18, 2025, the status and name of the Company reverted from PT Semen Baturaja Tbk to PT Semen Baturaja (Persero) Tbk.

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KEGIATAN USAHA BERDASARKAN ANGGARAN DASAR PERUSAHAAN

Berdasarkan Pasal 3 Anggaran Dasar Perusahaan yang terakhir diubah dan disahkan melalui Akta No. 61 tanggal 18 Desember 2025 yang dibuat di hadapan Aulia Taufani, S.H., Notaris, di Jakarta, maksud dan tujuan Perusahaan adalah melakukan usaha di bidang persemenan dan industri kimia dasar lainnya serta optimalisasi pemanfaatan sumber daya yang dimiliki Perusahaan. Tujuannya dalam rangka menghasilkan barang dan/atau jasa yang bermutu tinggi dan berdaya saing kuat untuk mendapat/ mengejar keuntungan guna meningkatkan nilai Perusahaan dengan prinsip-prinsip Perseroan Terbatas.

BUSINESS ACTIVITIES BASED ON THE COMPANY'S ARTICLES OF ASSOCIATION

Pursuant to Article 3 of the Company's Articles of Association, as last amended and ratified through Deed No. 61 dated Deceember 18, 2025, executed before Fathiah Helmi, S.H., Notary, in Jakarta, the Company's purposes and objectives are to conduct business in the cement industry and other basic chemical industries, as well as to optimize the utilization of the Company's resources. This is aimed at producing high-quality and highly competitive goods and/or services in order to generate profit and enhance the Company's value in accordance with the principles governing Limited Liability Companies.

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KEGIATAN USAHA UTAMA

Perusahaan memiliki komitmen untuk mencapai maksud dan tujuan tersebut dengan melaksanakan kegiatan usaha utama sebagai berikut:

1. Aktivitas penunjang pertambangan dan penggalian lainnya
2. Industri semen
3. Industri barang dari semen dan kapur untuk konstruksi
4. Industri barang dari semen, kapur, gips dan asbes lainnya
5. Industri mortar atau beton siap pakai
6. Pertambangan pasir besi
7. Pertambangan bijih besi
8. Penggalian batu kapur/gamping
9. Penggalian tanah dan tanah liat
10. Penggalian tras
11. Penggalian batu, pasir dan tanah liat lainnya
12. Reparasi mesin untuk keperluan umum
13. Instalasi/pemasangan mesin dan peralatan industri
14. Penelitian dan pengembangan teknologi dan rekayasa
15. Analisis dan uji teknis lainnya
16. Pergudangan dan penyimpanan
17. Pergudangan dan penyimpanan lainnya
18. Penyediaan sumber daya manusia dan manajemen fungsi sumber daya manusia
19. Perdagangan besar berbagai macam material bangunan
20. Portal web dan/atau platform digital dengan tujuan komersial
21. Perdagangan besar semen, kapur, pasir dan batu
22. *Treatment* dan pembuangan Limbah berbahaya
23. Sewa guna usaha tanpa hak opsi intelektual properti, bukan karya hak cipta
24. Aktivitas konsultasi manajemen lainnya

KEGIATAN USAHA PENUNJANG

Perusahaan melakukan kegiatan usaha penunjang/pendukung yang berhubungan dengan semen dalam rangka optimalisasi pemanfaatan sumber daya yang dimiliki, di antaranya:

CORE BUSINESS ACTIVITIES

The Company's commitment to achieve the aims and objectives by engaging the following main business activities:

1. Mining and other quarrying supporting activities
2. Cement industry
3. Manufacture of goods from cement and lime for construction
4. Manufacture of goods made of cement, lime, gypsum and other asbestos
5. Manufacture of mortar or ready mix concrete
6. Iron sand mining
7. Mining of iron ore
8. Excavation of limestone / limestone
9. Soil and clay excavation
10. Trass excavation
11. Quarrying of stone, sand and other clay
12. Machine repair for general purposes
13. Installation/installation of industrial machines and equipment
14. Research and development of technology and engineering
15. Other technical analysis and tests
16. Warehousing and storage
17. Warehousing and other storage
18. Provision of human capital and management of human capital functions
19. Wholesale trade of various kinds of building materials
20. Web portals and/or digital platforms with commercial purposes
21. Wholesaling of cement, lime, sand and stone
22. Treatment and disposal of hazardous waste
23. Lease without intellectual property option rights, not copyrighted works
24. Other management consulting activities

SUPPORTING BUSINESS ACTIVITIES

The Company carries out supporting/ancillary business activities related to cement in order to optimize the utilization of its resources, including:

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1. Pengumpulan air limbah berbahaya;
2. Pengumpulan air limbah tidak berbahaya;
3. *Treatment* dan pembuangan air limbah tidak berbahaya;
4. *Treatment* dan pembuangan air limbah berbahaya;
5. Industri barang dari plastik untuk pengemasan;
6. Aktivitas penunjang pengelolaan air;
7. Penyiapan lahan;
8. Jasa pengujian laboratorium;
9. Instalasi mekanikal;
10. Instalasi saluran air (*plambing*);
11. Aktivitas pelayanan kepelabuhanan sungai, dan danau;
12. Perkebunan buah kelapa sawit;
13. Perkebunan karet dan tanaman penghasil getah lainnya;
14. Penyediaan akomodasi jangka pendek lainnya;
15. Jasa penyelenggara event khusus (*special event*);
16. Pendidikan teknik swasta;
17. *Real estate* yang dimiliki sendiri atau disewa;
18. Fasilitas lapangan;
19. Fasilitas gelanggang/arena;
20. Fasilitas stadion;
21. Fasilitas pusat kebugaran/*fitness center*;
22. Fasilitas sirkuit;
23. Kawasan industri;
24. Kedai makanan;
25. Aktivitas praktik dokter;
26. Perdagangan eceran barang dan obat farmasi untuk manusia di apotek

1. Collection of hazardous wastewater;
2. Collection of non-hazardous wastewater;
3. Treatment and disposal of non-hazardous wastewater;
4. Treatment and disposal of hazardous waste water;
5. Manufacturing of plastic products for packaging;
6. Water management supporting activities;
7. Land preparation;
8. Laboratory testing services;
9. Mechanical installation;
10. Plumbing installation;
11. River, lake, and port service activities;
12. Palm oil fruit plantations
13. Plantation of rubber and other sap-producing plants;
14. Provision of other short-term accommodation;
15. Special event organizer services;
16. Private engineering education;
17. Owned or rented real estate;
18. Field facilities;
19. Arena facilities;
20. Stadium facilities;
21. Fitness center facilities;
22. Circuit facilities;
23. Industrial area;
24. Food stalls;
25. Doctor's practice activities;
26. Retail trade of pharmaceutical goods and drugs for humans in pharmacies.

KEGIATAN USAHA YANG DIJALANKAN PERUSAHAAN PADA TAHUN BUKU

Kegiatan usaha yang dijalankan Perusahaan pada tahun buku telah sesuai berdasarkan dengan Anggaran Dasar Perusahaan yang terakhir diubah dan disahkan melalui Akta No. 61 tanggal 18 Desember 2025 yang dibuat di hadapan Notaris Aulia Taufani, S.H. di Jakarta.

BUSINESS ACTIVITIES CARRIED OUT BY THE COMPANY IN THE FISCAL YEAR

The business activities carried out by the Company during the fiscal year were conducted in accordance with the Company's Articles of Association, as last amended and ratified through Deed No. 61 dated December 18, 2025, executed before Notary Aulia Taufani, S.H., Notary, in Jakarta.

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PRODUK YANG DIHASILKAN

Perusahaan bergerak di bidang usaha persemenan. Perusahaan memproduksi 4 (empat) jenis semen, sesuai dengan Pasal 3 Anggaran Dasar Perusahaan. Produk semen yang dihasilkan oleh Perusahaan adalah sebagai berikut:

PRODUCTS

The Company operates in the cement business, producing 4 (four) types of cement in accordance with Article 3 of the Company's Articles of Association. The cement products produced by the Company are as follows:

Jenis Semen / *Cement Type*	Deskripsi / *Description*
Ordinary Portland Cement (OPC) Type I	Jenis Portland Tipe I digunakan untuk pemakaian secara umum, tidak memerlukan persyaratan khusus seperti diprasyaratkan pada tipe lainnya (gedung bertingkat, jalan, jembatan, dll). OPC Tipe I mempunyai keunggulan karena cepat kering, memiliki daya rekat yang kuat, hasil adukan yang tidak mudah retak dan kekuatan tekan yang baik. / Portland Type I cement is a general-purpose cement that does not have specific requirements like other types used for high-rise buildings, roads, bridges, and other applications. This type of cement has several advantages, including fast drying time, strong adhesion, resistance to cracking, and high compressive strength, which make it a popular choice for various construction projects. Adapun sertifikat produk penggunaan tanda SNI untuk Ordinary Portland Cement (OPC) Type I (SNI 2049:2015 No. 031/BSKJI/Baristand-Palembang/ MS.1/III/2022) yang berlaku mulai 22 Maret 2022 sampai dengan 21 Maret 2026) dan (SNI 2049-1:2020 No. 0230/BSPJI-Palembang/MS.1/VII/20253 yang berlaku mulai 09 Juli 2025 sampai dengan 08 Juli 2030 03 Mei 2023 sampai dengan 02 Mei 2027 d.an No. 022/BSPJI-Palembang/MS.1/VII/2025 yang berlaku mulai 09 Juli 2025 sampai dengan 08 Juli 2030. / The product certificate for using the SNI mark for Ordinary Portland Cement (OPC) Type I (SNI 2049:2015 No. 031/BSKJI/BaristandPalembang/ MS.1/III/2022) is valid from March 22, 2022 to March 21, 2026) and (SNI 2049-1:2020 No. 0230/BSPJI-Palembang/MS.1/VII/20253) which is valid from July 09, 2025 to July 08, 2030, May 03, 2023 to May 02, 2027, and No. 022/BSPJI-Palembang/MS.1/VII/2025, which is valid from July 09, 2025 to July 08, 2030.
Ordinary Portland Cement (OPC) Type II	Jenis Portland Tipe II digunakan untuk pemakaian yang membutuhkan ketahanan terhadap sulfat dan panas hidrasi sedang. OPC Tipe II biasanya diaplikasikan pada bangunan yang letaknya di pinggir laut, tanah rawa, dermaga, saluran irigasi dan bendungan. / Portland Type II cement is used in applications that require resistance to sulfates and moderate heat of hydration. It is commonly used for buildings located near the sea, marshy land, docks, irrigation channels, and dams. Adapun sertifikat produk penggunaan tanda SNI untuk Ordinary Portland Cement (OPC) Type II (SNI 2049:2015 No. 032/BSKJI/ Baristand Palembang/MS.1/III/2022) yang berlaku mulai 22 Maret 2022 sampai dengan 21 Maret 2026 dan (SNI 2049-1:2020 No. 031/BSPJI-Palembang/MS.1/V/2023) yang berlaku mulai 03 Mei 2023 sampai dengan 02 Mei 2027. SNI 2049-1:2020 No. 020/BSPJI-Palembang/MS.1/VII/2025 yang berlaku mulai 09 Juli 2025 sampai dengan 08 Juli 2030. / The product certificate for using the SNI mark for Ordinary Portland Cement (OPC) Type II (SNI 2049:2015 No. 032/BSKJI/Baristand Palembang/MS.1/III/2022) is valid from March 22, 2022 to March 21, 2026 and (SNI 2049-1:2020 No. 031/BSPJI-Palembang/MS.1/V/2023) which is valid from May 03, 2023 to May 02, 2027, and (SNI 2049-1:2020 No. 020/BSPJI-Palembang/MS.1/VII/2025), which is valid from July 09, 2025 to July 08, 2030.

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Jenis Semen / *Cement Type*	Deskripsi / *Description*
Ordinary Portland Cement (OPC) Type V	Jenis Portland Tipe V digunakan untuk pemakaian yang membutuhkan ketahanan terhadap sulfat yang tinggi. OPC Tipe V biasanya diaplikasikan pada bangunan konstruksi di bawah air, pelabuhan, terowongan, kawasan tambang, bangunan Instalasi Pengolahan Air Limbah (IPAL) dan *project geothermal*. / Portland Type V cement is used in applications that require high resistance to sulfates, such as underwater construction, ports, tunnels, mining areas, wastewater treatment plants, and geothermal projects. Adapun sertifikat produk penggunaan tanda SNI untuk Ordinary Portland Cement (OPC) Type V (SNI 2049:2015 No. 033/BSKJI/Baristand-Palembang/MS.1/III/2022) yang berlaku mulai 22 Maret 2022 sampai dengan 16 Juli 2026 dan (SNI 2049-1:2020 No. 031/BSPJI-Palembang/MS.1/V/2023) yang berlaku mulai 03 Mei 2023 sampai dengan 02 Mei 2027. SNI 2049-1:2020 No. 020/BSPJI-Palembang/MS.1/VII/2025 yang berlaku mulai 09 Juli 2025 sampai dengan 08 Juli 2030. / The product certificate for using the SNI mark for Ordinary Portland Cement (OPC) Type V (SNI 2049:2015 No. 033/BSKJI/BaristandPalembang/MS.1/III/2022) is valid from March 22, 2022 to July 16, 2026 and (SNI 2049-1:2020 No. 031/BSPJI-Palembang/MS.1/V/2023) which is valid from May 03, 2023 to May 02, 2027, and (SNI 2049-1:2020 No. 020/BSPJI-Palembang/MS.1/VII/2025), which is valid from July 09, 2025 to July 08, 2030
Portland Composite Cement (PCC)	Jenis PCC ditujukan untuk pemakaian secara umum dan untuk semua mutu beton. Selain itu, juga digunakan untuk struktur bangunan bertingkat sampai dengan gedung bertingkat tinggi, struktur bangunan di tepi pantai dan bangunan pada tanah rawa/tanah berasam, struktur jembatan dan jalan beton, struktur bangunan irigasi, bata beton (*paving block*), genteng beton, beton pracetak dll dan pengerjaan pasangan bata, plesteran dan acian. PCC mempunyai keunggulan karena memiliki panas hidrasi lebih rendah sehingga akan lebih mudah dalam proses pengerjaan dan dapat menghasilkan permukaan beton serta plester yang lebih rapat dan halus. PCC juga memiliki daya rekat yang kuat, kedap air dan kekuatan tekan yang baik. / PCC, or Portland Composite Cement, is suitable for general use and all concrete grades. It is commonly used for multi-story and high-rise buildings, coastal and marshy/acidic soil structures, concrete bridges and roads, irrigation structures, concrete bricks (paving blocks), concrete tiles, precast concrete, brickwork, plastering, and rendering. PCC has a lower heat of hydration, making it easier to work with and resulting in smoother and denser concrete and plaster surfaces. Additionally, PCC has strong bonding, waterproofing, and excellent compressive strength. Adapun sertifikat produk penggunaan tanda SNI untuk Portland Composite Cement (PCC) (SNI 7064:2014 No. 015/BSPJI-Palembang/MS.1/II/2023) yang berlaku mulai 31 Mei 2021 sampai dengan 18 Juni 2025 dan (SNI 7064:2022 No. 005/BSPJI-Palembang/MS.5/X/2023) yang berlaku mulai 03 Mei 2023 sampai dengan 02 Mei 2027. / The product certificate for using the SNI mark for Portland Composite Cement (PCC)(SNI 7064:2014 No. 015/BSPJI-Palembang/MS.1/II/2023) is valid from May 31, 2021 to June 18, 2025 and (SNI 7064: 2022 No. 005/BSPJI-Palembang/MS.5/X/2023 which is valid from May 03, 2023) to May 02, 2027.

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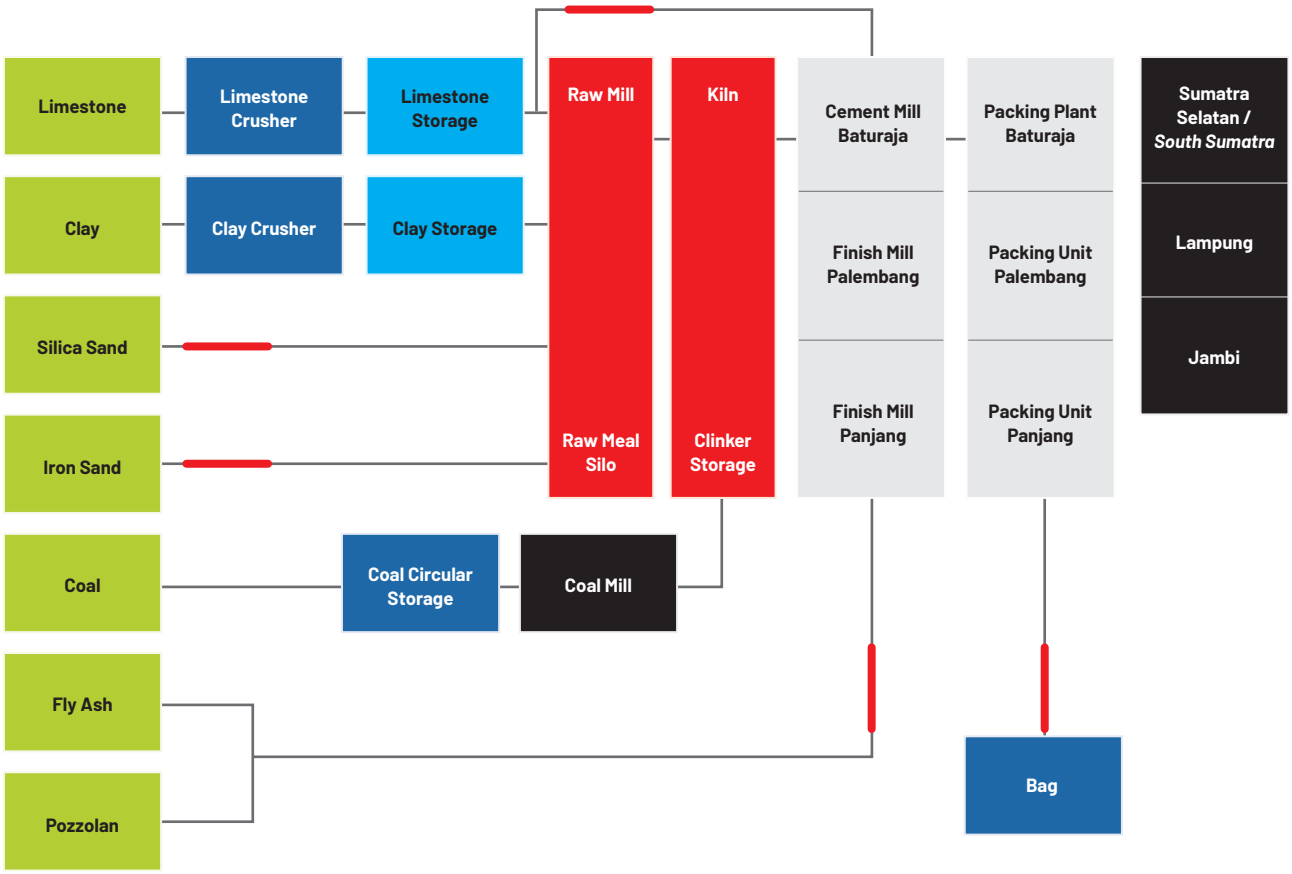
Selain produk semen, Perusahaan juga memproduksi produk turunan dan derivatif seperti:

In addition to cement products, the Company also produces derivative products such as:

Produk Turunan / *derivative products*	Uraian / *Description*
White Clay	*White Clay* atau Tanah Liat Putih merupakan salah satu produk turunan yang dihasilkan oleh Perusahaan. *White Clay* diperoleh langsung dari proses penambangan di area milik Perusahaan dan digunakan sebagai salah satu bahan dalam proses pembuatan keramik dan pupuk NPK. / White Clay is one of the derivatives produced by the Company. The raw material for White Clay is obtained from the mining process in the Company's area which is then milled and dried, and it is used as one of the ingredients in both ceramic and NPK fertilizer production processes. SMBR berhasil mendapatkan hak paten dari Direktorat Jenderal Kekayaan Intelektual Kementerian Hukum dan Hak Asasi Manusia (KemenkumHAM) Republik Indonesia atas Proses Produksi *White Clay* sebagai bahan baku pupuk NPK dengan Nomor Paten: IDP000090055. / SMBR successfully obtained a patent from the Directorate General of Intellectual Property of the Ministry of Law and Human Rights (KemenkumHAM) of the Republic of Indonesia for the White Clay Production Process as a raw material for NPK fertilizer with Patent No: IDP000090055.
Ground Limestone	*Ground Limestone* atau Batu Kapur pecah merupakan produk sampingan SMBR yang digunakan di Pembangkit Listrik Tenaga Uap (PLTU) untuk mengurangi emisi Sulfur Dioksida (SOx) dari hasil pembakaran batu bara, serta dapat juga digunakan untuk mengurangi keasaman dalam lingkungan dan air sebagai netralisasi limbah asam tambang dan air asam. / Ground Limestone is a by-product of SMBR that is used in Steam Power Plants (PLTU) to reduce Sulfur Dioxide (SOx) emissions from coal combustion. It can also be used to reduce acidity in the environment and water as a neutralizing agent for acid mine waste and acid water.

PROSES PEMBUATAN SEMEN

CEMENT MAKING PROCESS



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TAHAPAN PROSES PEMBUATAN SEMEN • STAGES OF CEMENT MANUFACTURING PROCESS

Quarry

Tahap pertama dari pembuatan semen adalah dengan melakukan penambangan batu kapur dan tanah liat sebagai bahan baku utama di *quarry* milik Perusahaan. Penambangan batu kapur dilakukan dengan cara peledakan dan *surface miner*, sedangkan untuk memperoleh tanah liat dilakukan dengan cara pengerukan. Selanjutnya batu kapur dan tanah liat diangkut ke *crusher* dengan *dump truck*.

Quarry 01

The initial stage of cement production involves the mining of limestone and clay, which serve as the primary raw materials in the Company's quarry. Limestone is extracted using explosives or surface miners, while clay is collected through dredging. Once collected, the limestone and clay are transported to the crusher via dump trucks.

Crusher

Di tahap ini, batu kapur dan tanah liat mengalami pengecilan ukuran sampai dengan 8 cm untuk kemudian disimpan di *stock pile (storage).*

Crusher 02

At this stage, the limestone and clay undergo size reduction to approximately 8 cm and are then stored in the stockpile.

Storage

Hasil dari proses penambangan, yakni batu kapur dan tanah liat ditampung dalam *storage,* selanjutnya dilakukan proses prehomogenisasi yang disebut *reclaimer*. Proses prehomogenisasi di *reclaimer* adalah proses yang sangat penting untuk menjamin kualitas dari produk yang dihasilkan baik dari *raw meal* hingga produk akhir yaitu semen.

Storage 03

The limestone and clay extracted from the mining process are stored in the storage facility prior to undergoing the pre-homogenization process, known as the reclaimer. The reclaimer's pre-homogenization process is crucial in ensuring the quality of the raw meal, which ultimately impacts the final product of cement.

Raw Mill

Batu kapur dan tanah liat yang ada di *stock pile*, kemudian dimasukkan ke dalam *raw mill* ditambahkan pasir besi dan pasir silika untuk digiling dan dikeringkan menjadi *raw meal. Raw meal* atau tepung baku adalah bahan baku untuk pembuatan terak (*clinker). Raw meal* memiliki tekstur seperti *powder* yang fisiknya mempunyai kehalusan tertentu. *Raw meal* mempunyai sifat fisika dan sifat kimia tertentu yang dijadikan parameter kontrol kualitas produk. Sifat kimia digunakan sebagai pengatur proporsi bahan-bahan yang diumpankan ke dalam proses. *Raw meal* dihasilkan dari sebuah sistem peralatan yaitu *raw mill plant* yang terdiri dari alat-alat utama, sistem transportasi dan alat-alat separasi untuk kemudian disimpan di *raw meal* silo.

04

After being retrieved from the stockpile, the limestone and clay are mixed with iron sand and silica sand and transferred to the raw mill for drying and milling, resulting in raw meal. Raw meal is a powdered material used in the manufacturing of clinker and has a smooth texture. Its physical and chemical properties are essential quality control parameters. The chemical properties are used to regulate the proportion of materials fed into the process. The Raw Mill Plant equipment system, which includes the main equipment, transport system, and separation tools, produces the raw meal that is then stored in the raw meal silo.

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TAHAPAN PROSES PEMBUATAN SEMEN • STAGES OF CEMENT MANUFACTURING PROCESS

Pemanasan dan Pembakaran (*Kiln*)

Raw meal yang sudah jadi, dan disimpan dalam CF Silo digunakan sebagai umpan kiln (*kiln feed*) yang mengalami beberapa tahap proses sebelum akhirnya menjadi terak, yakni melalui sistem pendinginan dan alat transportasi untuk disimpan di silo terak. Dalam tahap ini, terjadi proses pembakaran yang menggunakan bahan bakar batubara, yang telah digiling dan dikeringkan melalui *coal mill*. Sebagian terak digunakan oleh *cement mill* Baturaja dan juga *finish mill* di Palembang dan Panjang. Terak untuk *finish mill* di Palembang diangkut dengan kereta api dan truk sedangkan terak untuk *finish mill* di Panjang menggunakan angkutan *truck* dan kereta untuk diproses menjadi semen curah.

Heating and Combustion 05

The raw meal produced and stored in the CF Silo serves as kiln feed, which undergoes several stages of processing before becoming clinker. The clinker is then cooled, transported, and stored in the clinker silo. At this stage, a combustion process takes place using milled and dried coal fuel. The Baturaja, Palembang, and Panjang finish mills use a portion of the resulting clinker. The finish mill in Palembang is transported by train and trucks, while the finish mill in Panjang is transported by train and trucks for processing into bulk cement.

Penggilingan *Clinker* (*Cement Mill*)

Terak yang dikirim dari Silo Terak Baturaja digiling di *cement mill* dengan menambahkan *gypsum* dan bahan ketiga. Material ini bersama-sama diumpankan ke *cement mill* kemudian mengalami proses penggilingan dengan produk akhir berupa semen OPC Tipe I dan PCC. Sementara itu, untuk memproduksi jenis OPC tipe II dan OPC tipe V, terak hanya digiling dengan *gypsum*. Setelah didapat semen yang berkualitas maka semen tersebut disimpan melalui silo semen kemudian dipindahkan ke bin semen melalui air *slide, belt conveyor*, dan *vibrating screen*. Keluaran dari silo semen berupa semen curah, yang sebagian dijual dalam bentuk semen curah dengan alat transportasi berupa mobil kapsul dan gerbong kereta kapsul ke Palembang, Baturaja, dan Lampung dan sebagian dikemas di *Packing Plant*.

Cement Mill 06

The clinker, which is transported from the Clinker Silo in Baturaja, is ground in the cement mill by adding gypsum and a third material. This third material is fed simultaneously into the cement mill for the grinding process until the final product, OPC cement Type I and PCC, is achieved. For the production of OPC Type II and OPC Type V, the clinker is only milled with gypsum. Once high-quality cement is obtained, it is stored in a cement silo and transferred to the cement bin through an air slide, conveyor belt, and vibrating screen. The output from the cement silos is in the form of bulk cement, which is partially sold in mobile-capsule and carriage-capsule transport (isotank) to Palembang, Baturaja, and Lampung, and partially packed at the Packing Plant.

Pengantongan Semen (*Packing Plant*)

Packing plant adalah sebuah kombinasi mesin dari alat angkut sampai ke *packer*. *Packer* berfungsi untuk melakukan pembungkusan atau pengepakan semen bungkus atau zak sesuai timbangan berat yang ditetapkan. *Packer* merupakan unit terakhir dari proses produksi dari suatu pabrik semen di mana produk packer yang telah dikemas berupa semen zak 50 kg, dan *big bag* 1 ton dipasarkan di Sumatra Selatan, Lampung, dan Jambi.

Cement Packing 07

The packing plant is a combination of machinery and apparatus consisting of transport tools up to the packer unit. The packer functions to wrap or pack cement in bags or sacks with a fixed weight. The packer is the last unit in the cement plant's production process, and the packed products come in the form of 50-kg cement sacks and 1-ton big bags, which are then distributed in South Sumatra, Lampung, and Jambi.

Jaringan Bisnis dan Wilayah Operasional
Business Network and Operating Areas

Jaringan Bisnis dan Wilayah operasional industri semen PT Semen Baturaja (Persero) Tbk tersebar di beberapa titik, yakni Sumatra Selatan, Lampung, dan Jambi. Adapun jenis pelanggan yang dilayani adalah Distributor dan *Batching plant* yang tersebar di berbagai wilayah tersebut.

The business network and operational areas for PT Semen Baturaja (Persero) Tbk's cement industry are spread across several locations, namely South Sumatera, Lampung, and Jambi. The Company serves distributors and batching plants located in these areas.

Pabrik Palembang
Palembang Plant
- Finish Mill & Packing Unit
- Dermaga Terminal Khusus / *Special Terminal Pier*



Pabrik Panjang, Lampung
Panjang Plant, Lampung
- Finish Mill & Packing Unit





Kantor Pusat dan Pabrik Baturaja
Head Office and Baturaja Plant
- Integrated Plant

Wilayah Pemasaran
Marketing Area

Lokasi Pabrik
Plant Location

Makna Logo Perusahaan
Corporate Logo Meaning



Gajah **Elephant**	Melambangkan hewan terkuat, dan terbesar yang ada di Sumatra, khususnya Sumatra Bagian Selatan As the strongest and largest animal in Sumatra, especially Southern Sumatra
Tiga Gajah **Three Elephants**	Melambangkan adanya tiga lokasi pabrik SMBR, yaitu di Baturaja, Palembang, dan Panjang Bandar Lampung Symbolizes the existence of three SMBR Plant locations, namely in Baturaja, Palembang and Panjang, Bandar Lampung
Warna Hijau **Green Color**	Melambangkan pemerataan industri daerah untuk mencapai kemakmuran Symbolizes the distribution of regional industries to achieve prosperity
Warna Putih **White Color**	Melambangkan kesucian hati semua karyawan SMBR untuk mengabdikan diri pada Perusahaan Symbolizes the purity of heart of all SMBR employees to devote themselves to the Company

Visi, Misi, dan Budaya Perusahaan
Vision, Mission, and Corporate Culture



VISI • *VISION*

Menjadi Penyedia Bahan Bangunan Ramah Lingkungan dan Produk Inovatif Terdepan di Indonesia

To Become Indonesia's Leading Provider of Environmentally Friendly Building Materials and Innovative Products

MISI • *MISSION*

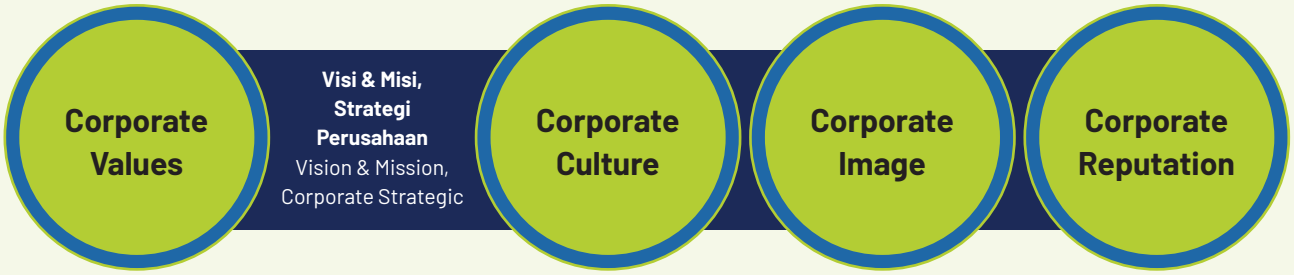
- **Kami adalah penyedia bahan bangunan berbasis semen dan produk inovatif kebanggaan nasional;**
  Our Company takes pride in being a leading provider of cement-based building materials and innovative products;
- **Kami menyediakan produk yang berkualitas, ramah lingkungan dan pasokan yang berkesinambungan;**
  Our focus is on providing high-quality, environmentally friendly, and sustainable products;
- **Kami menjamin kepuasan pelanggan dengan mengutamakan pelayanan prima;**
  Customer satisfaction is our top priority, and we strive for excellence in our services;
- **Kami berkomitmen membangun negeri untuk Indonesia yang lebih baik.**
  We are committed to building a better Indonesia and contributing to the nation's development.

REVIU VISI DAN MISI OLEH MANAJEMEN

Setiap tahun Perusahaan meninjau visi dan misi Perusahaan dengan melibatkan Dewan Komisaris dan Direksi, sesuai dengan yang tercantum dalam penyusunan Rencana Jangka Panjang Perusahaan (RJPP) 2025-2029. Proses evaluasi ini dilakukan untuk memastikan bahwa Visi dan Misi Perusahaan tetap relevan dengan dinamika perkembangan bisnis yang terjadi. Visi dan misi Perusahaan telah direviu dan disetujui dengan disetujuinya buku RJPP tanggal 24 Januari 2025 oleh Dewan Komisaris dan Direksi yang disusun berdasarkan Peraturan Menteri BUMN Nomor: PER-2/MBU/2003 tanggal 3 Maret 2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan Badan Usaha Milik Negara, dan Panduan PT Semen Indonesia (Persero) Tbk Selaku IndukPerusahaan Terhadap Anak Perusahaan tentang Penyusunan dan Penyampaian Rencana Jangka Panjang Perusahaan (RJPP) Anak Perusahaan No.000205/PU.02/PRT/50000793/2000/09.2024.

Vision, Mission, and Corporate Culture
Vision, Mission, and Corporate Culture

BUDAYA PERUSAHAAN • *CORPORATE CULTURE*



Budaya Perusahaan (*corporate culture*) merupakan falsafah, nilai dan norma-norma yang harus dijunjung oleh seluruh Insan SMBR, dan memiliki tujuan untuk melengkapi setiap Insan SMBR dengan rasa (identitas) organisasi, serta menimbulkan komitmen terhadap nilai-nilai yang dianut oleh Perusahaan. Nilai-nilai yang dianut Perusahaan diperkuat dengan visi, misi, dan strategi Perusahaan, yang akan menghasilkan budaya atau proses berpikir setiap Insan SMBR untuk meningkatkan citra Perusahaan, yang pada akhirnya dapat memperkuat reputasi Perusahaan.

Corporate culture refers to the philosophy, values, and norms that guide the behavior of all SMBR personnel. Its purpose is to instill a sense of organizational identity and commitment to the Company's values among employees. The values adopted by the Company are reinforced by its vision, mission, and strategy, creating a shared mindset among SMBR personnel that helps to enhance the Company's reputation and image.

SMBR yang merupakan bagian dari anak perusahaan Badan Usaha Milik Negara (BUMN) telah menerapkan nilai budaya AKHLAK, sebagai budaya Perusahaan yang harus ditaati oleh seluruh Insan SMBR, sebagaimana arahan Kementerian BUMN melalui Surat Edaran Menteri BUMN No. SE-7/MBU/07/2020 tentang Nilai-nilai Utama (*Core Values*) Sumber Daya Manusia Badan Usaha Milik Negara. Nilai-nilai tersebut menjadi identitas dan perekat budaya kerja untuk mendukung peningkatan kinerja BUMN secara berkelanjutan.

SMBR, as a subsidiary of a State-Owned Enterprise (SOE), follows the Corporate Value of AKHLAK as its corporate culture, as directed by the Ministry of SOEs through Minister of SOEs Circular No. SE-7/MBU/07/2020, which outlines the Core Values of Human Capital for State-Owned Enterprises. These values are integral to SMBR's work culture, serving as its identity and binding force to support continuous improvement of SOE performance.

VISION AND MISSION REVIEW BY MANAGEMENT

Each year, the Company reviews its vision and mission by involving the Board of Commissioners and the Board of Directors, as stipulated in the Company's Long-Term Plan (RJPP) for 2025–2029 preparation. This process is carried out to ensure that the Company's Vision and Mission remain relevant to the evolving dynamics of the business environment. The vision and mission have been reviewed and approved along with the endorsement of the RJPP on January 24, 2025 by the Board of Commissioners and the Board of Directors, and was conducted in accordance with the Regulation of the Minister of State-Owned Enterprises No. PER-2/MBU/2003 dated March 3, 2023, concerning Guidelines for Governance and Significant Corporate Activities of State-Owned Enterprises, and the Guidelines of PT Semen Indonesia (Persero) Tbk as the Parent Company Regarding the Preparation and Submission of the Subsidiary's Long-Term Plan (RJPP) No. 000205/PU.02/PRT/50000793/2000/09.2024.

Vision, Mission, and Corporate Culture

Vision, Mission, and Corporate Culture

Perusahaan menerapkan prinsip nilai budaya AKHLAK di lingkup Perusahaan sebagai *core values* Insan SMBR. Informasi nilai budaya Perusahaan adalah sebagai berikut:

The Company implements the AKHLAK cultural values as the core values for all SMBR personnel. The information on the Company's cultural values is as follows:

A	**AMANAH / *TRUSTWORTHY***	Kami memegang teguh kepercayaan yang diberikan, dengan: / Firmly hold the trust bestowed upon us, by: • Memenuhi janji dan komitmen / Fulfilling the promises and commitments • Bertanggung jawab atas tugas, keputusan dan tindakan yang dilakukan / Being responsible for the duties, decisions and actions undertaken • Berpegang teguh kepada nilai moral dan etika / Adhering to moral and ethical values
K	**KOMPETEN / *COMPETENT***	Kami terus belajar dan mengembangkan kapabilitas, dengan: / Continuously learning and developing our capabilities, by: • Meningkatkan kompetensi diri untuk menjawab tantangan yang selalu berubah / Improving self-competencies to adhere to everchanging challenges • Membantu orang lain belajar / Helping others to learn • Menyelesaikan tugas dengan kualitas terbaik/ Completing tasks in the best quality
H	**HARMONIS / *HARMONIOUS***	Kami saling peduli dan menghargai perbedaan, dengan: / Caring for one another and respect diversity, by: • Menghargai setiap orang, apa pun latar belakangnya / Respecting each individual regardless of background • Suka menolong orang lain / Keen on helping others • Membangun lingkungan kerja yang kondusif / Fostering a conducive working environment
L	**LOYAL / *LOYAL***	Kami berdedikasi dan mengutamakan kepentingan bangsa dan negara, dengan: / Dedicated and prioritize the interests of the nation and the state, by: • Menjaga nama baik sesama karyawan, pimpinan, BUMN dan Negara / Maintaining good reputation of fellow employees, leaders, BUMN and the State • Rela berkorban untuk mencapai tujuan yang lebih besar / Willing to sacrifice for achieving bigger goals • Patuh kepada pimpinan sepanjang tidak bertentangan dengan hukum dan etika / Obeying the leaders as long as it does not conflict with the laws and ethics
A	**ADAPTIF / *ADAPTIVE***	Kami terus berinovasi dan antusias dalam menggerakkan ataupun menghadapi perubahan, dengan: / Continuously innovating and are enthusiastic in mobilizing or facing change, by: • Cepat menyesuaikan diri untuk menjadi lebih baik / Quick in self-adapting to be better • Terus menerus melakukan perbaikan mengikuti perkembangan teknologi / Continually making improvements to keep up with technology development • Bertindak proaktif / Being proactive
K	**KOLABORATIF / *COLLABORATIVE***	Kami membangun kerja sama yang sinergis, dengan: / Cultivate joint cooperation in synergy, by: • Memberi kesempatan pada semua pihak untuk berkontribusi / Providing the opportunities to all parties to contribute • Terbuka dalam bekerja sama untuk menghasilkan nilai tambah / Being open to working together to achieve added value • Menggerakkan pemanfaatan berbagai sumber daya untuk tujuan bersama / Mobilizing the utilization of various resources for common goals

Vision, Mission, and Corporate Culture
Vision, Mission, and Corporate Culture

INTERNALISASI BUDAYA PERUSAHAAN

Perusahaan senantiasa melakukan internalisasi nilai budaya AKHLAK pada segenap Insan SMBR, sebagai panduan dalam bekerja secara benar. Kebijakan ini juga sebagai bentuk komitmen Perusahaan dalam mewujudkan transformasi sumber daya manusia BUMN yang berdaya saing dan siap menjadi pemain global, serta membangun BUMN sebagai wadah untuk menciptakan talenta terbaik. Internalisasi nilai budaya AKHLAK di lingkup Perusahaan dilakukan melalui berbagai media milik Perusahaan, seperti *Easy Access* dan SINTA, situs web Perusahaan, media sosial Perusahaan, pemasangan *banner* di tempat-tempat strategis di lingkungan Perusahaan, membuat *culture campaign* dengan pemutaran *corporate culture* video pada *screen* yang tersedia di *Lobby* Gedung Utama SMBR.

INTERNALIZATION OF CORPORATE CULTURE

The Company consistently internalizes the AKHLAK cultural values among all SMBR personnel as a guide for conducting work with integrity. This policy also represents the Company's commitment to realizing the transformation of state-owned enterprise human capital that is competitive and ready to become a global player, as well as to developing state-owned enterprises as a platform for cultivating the finest talent. The internalization of the AKHLAK cultural values within the Company is carried out through various Company-owned media, including Easy Access and SINTA, the Company's website, the Company's social media platforms, the placement of banners at strategic locations within the Company's premises, and the implementation of a culture campaign through the screening of corporate culture videos on screens available in the Main Building Lobby of SMBR.

Keanggotaan Asosiasi
Membership in Industrial Associations

Di tahun 2025, SMBR telah terdaftar dalam keanggotaan asosiasi. Informasi keanggotaan asosiasi yang diikuti oleh Perusahaan adalah sebagai berikut:

In 2025, SMBR has been registered as a member of several associations. The information on the association memberships in which the Company participates is as follows::

No	Asosiasi / *Association*	Keanggotaan / *Membership*
1	Asosiasi Perusahaan Semen Seluruh Indonesia (ASPERSSI) / Indonesian Cement Association	Anggota / Member
2	Asosiasi Emiten Indonesia / Indonesian Listed Companies Association	Anggota / Member
3	Indonesia Corporate Secretary Association (ICSA)	Anggota / Member
4	Forum Human Capital Indonesia (FHCI) / Indonesian Human Capital Forum (FHCI)	Anggota / Member
5	Forum Humas BUMN (FH BUMN) / SOE Public Relations Forum (FH BUMN)	Anggota / Member
6	Forum Hukum BUMN / SOE Law Forum	Anggota / Member
7	Federasi Serikat Pekerja Industri Semen Seluruh Indonesia (FSP ISSI) / Federation of Indonesian Cement Industry Workers Union (FSP ISSI)	Deputi Ketua Umum / Deputy Chairman

Struktur Organisasi
Organizational Structure

Struktur Organisasi Perusahaan telah ditetapkan berdasarkan Surat Keputusan Direksi No. PH.01.04/069A/2025 yang dikeluarkan pada tanggal 01 Juli 2025. Informasi struktur organisasi Perusahaan adalah sebagai berikut:

The Company's Organizational Structure has been established in the Decree of the Board of Directors PH.01.04/69A/2025 dated July 01, 2025. Information on the Company's organizational structure is as follows:



Struktur Organisasi
Organizational Structure



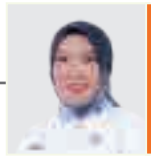
RAHMAT HIDAYAT
Direktur Keuangan & SDM
Director of Finance & HC



DODDY IRAWAN
Department of Accounting & Finance



ADE CHITRA KUSUMA
Department of Performance Managemenet



FITRIA MARGARETHA
Department of Human Capital & Governance, Risk, Internal Control

Informasi Struktur Organisasi di Bawah Direksi

Information on Organizational Structure Under the Board of Directors



SUHERMAN YAHYA
Direktur Utama
President Director



HARI LIANDU
Vice President of Corporate Secretary



HERU RUSDIANSYAH
Vice President of Internal Audit



EKO DAVID IRAWAN
Vice President of Procurement



TARIDA TAMBUNAN
Vice President of Marketing Planning & Development



KARTHA KURNIADI
Vice President of Sales

Informasi Struktur Organisasi di Bawah Direksi

Information on Organizational Structure Under the Board of Directors



Informasi Struktur Organisasi di Bawah Dewan Komisaris

Information on Organizational Structure Under the Board of Commissioners



INOSENTIUS SAMSUL
Komisaris Utama
President Commissioner



DZULFIKAR AHMAD TAWALLA TAWALLA
Komisaris
Commissioner



AGUS DARMAWAN
Sekretaris
Dewan Komisaris
Secretary of the Board of Commissioners

Komite Audit
Audit Committee



FERYZAL ADHAM
Ketua Merangkap Anggota
Chairman



M. NUR A. BIRTON
Anggota
Member



RAMZA AZIZ
Anggota
Member

Informasi Struktur Organisasi di Bawah Dewan Komisaris

Information on Organizational Structure Under the Board of Commissioners



FERYZAL ADHAM
Komisaris Independen
Independent Commissioner



CHOWADJA SANOVA
Komisaris Independen
Independent Commissioner

Komite Nominasi dan Remunerasi
Nomination and Remuneration Committee



INOSENTIUS SAMSUL
Ketua Merangkap Anggota
Chairman



DZULFIKAR AHMAD TAWALLA TAWALLA
Wakil Ketua Merangkap Anggota
Vice



CHOWADJA SANOVA
Anggota
Member



FERZYAL ADHAM
Anggota
Member

Komite Manajemen Risiko
Risk Management Committee



CHOWADJA SANOVA
Ketua Merangkap Anggota
Chairman



DZULFIKAR AHMAD TAWALLA TAWALLA
Anggota
Member



MUHAMMAD RIZA NURDIN
Anggota
Member



FAHMI ANHAR NURDIYANTO
Anggota
Member

Profil Dewan Komisaris
Board of Commissioners Profile



ALEX ISKANDAR MUNAF*

Komisaris Utama/ Komisaris Independen
President/ Independent Commissioner

Masa Jabatan / *Term of Office*	08 November 2023 – 27 Mei 2025, Periode Ke-1 (Satu) / November 8, 2023 – May 27, 2025, 1st (One) Period
Kewarganegaraan / *Citizenship*	Warga Negara Indonesia / Indonesian Citizens
Usia / *Age*	63 tahun / 63 years old
Tempat/Tanggal Lahir / *Place/Date of Birth*	Jakarta, 16 Maret 1961 / Jakarta, March 16, 1961
Domisili / *Domicile*	Tangerang Selatan, Banten / South Tangerang, Banten

Riwayat Penunjukan / *Background of Appointment*	Pertama kali diangkat sebagai Komisaris Utama merangkap Komisaris Independen PT Semen Baturaja (Persero) Tbk Berdasarkan Keputusan Rapat Umum Pemegang Saham Luar Biasa (RUPSLB) yang digelar pada 8 November 2023 yang dinyatakan dalam Akta Notaris Aulia Taufani S.H., No. 21 tanggal 8 November 2023 / First appointed as President Commissioner and concurrently Independent Commissioner of PT Semen Baturaja (Persero) Tbk Based on the Decision of the Extraordinary General Meeting of Shareholders (EGMS) held on November 8 ,2023 as stated in the Notarial Deed of Aulia Taufani S.H., No. 21 November 8, 2023
Riwayat Pendidikan / *Educational Background*	• S3 PhD Program Economics – American University (1986-1989) • S2 Masters of Arts Applied Economic – American University (1984-1986) • S1 Bachelor of Science Business Administration – American University (1981-1984)
Riwayat Pekerjaan / *Work Experience*	• Komisaris Independen PT Perusahaan Listrik Negara (2021-2023) / Independent Commissioner of PT Perusahaan Listrik Negara (2021-2023) • Senior Lecturer Finance President University (2012-2018) • Executive Director ALATIEF Corporation (1993 – 1996) • Director PT BISMATEK – Business and Management Consultant (1993 – 1996) • Head of Laboratory for Economics, Management and Quantitative – Economics School for Finance and Banking of Indonesia (STEKPI) Jakarta (1991 – 1993) • Head of Finance and Banking Program, Economics School for Finance and Banking of Indonesia (STEKPI) Jakarta (1991-1993) • Teaching Assistant in Macroeconomics, The American University, Washington DC, USA (1988-1989)
Sertifikasi yang Dimiliki / *Owned Certification*	• Certified Risk Governance Professional (Juli 2023-Juli 2024 / July 2023 – July 2024) • Certification in Audit Committee Practices (21 Desember 2023 / December 21, 2023) • Pathways to Professional Accountant – Foundation Level (30 September 2021 / September 30, 2021)
Informasi Rangkap Jabatan / *Concurrent Position Information*	• Ketua Komite Nominasi dan Remunerasi PT Semen Baturaja (Persero) Tbk (2023 - Sekarang) / Head of the Nomination and Remuneration Committee of PT Semen Baturaja (Persero) Tbk (2023 - Present) • Anggota Komite Audit PT Semen Baturaja (Persero) Tbk (2023 - Sekarang) / Member of the Audit Committee of PT Semen Baturaja (Persero) Tbk (2023 - Present) • Senior Lecturer Finance IPMI International Business School (2000 - Sekarang) / Finance Senior Lecturer at IPMI International Business School (2000 - Present) • Senior Lecture Finance Swiss German University (2000 – Sekarang / 2000 – present)
Hubungan Afiliasi / *Affiliation*	Beliau tidak memiliki hubungan afiliasi baik dengan Dewan Komisaris lainnya, Direksi, ataupun dengan Pemegang Saham Utama dan Pemegang Saham Pengendali, baik langsung maupun tidak langsung / He has no affiliation with other members of the Board of Commissioners, the Board of Directors, or the Major Shareholders and Controlling Shareholders, either directly or indirectly.
Pernyataan Independensi / *Statement of Independence*	Beliau telah menyampaikan pernyataan independensi kepada RUPS dan telah membuat surat pernyataan independensi yang ditandatangani pada tanggal 8 November 2023 / He has submitted a statement of independence to the GMS and has made a statement of independence which was signed on November 8, 2023
Kepemilikan Saham Perusahaan / *Company Shareholding*	Beliau tidak memiliki kepemilikan saham di PT Semen Baturaja (Persero) Tbk / He does not have shareholding in PT Semen Baturaja (Persero) Tbk

*Beliau sudah tidak lagi menjabat pada tanggal 27 Mei 2025, berdasarkan Keputusan RUPST Tahun Buku 2025 /
He no longer served since May 27, 2025, pursuant to the Resolution of the Annual GMS for the 2025 Fiscal Year.

Profil Dewan Komisaris
Board of Commissioners Profile

HADI DARYANTO*

Komisaris
Commissioner



Masa Jabatan / *Term of Office*	24 Januari 2023 – 27 Mei 2025, Periode Ke-1 (Satu) / January 24, 2023 – May 27, 2025, 1st (One) Period
Kewarganegaraan / *Citizenship*	Warga Negara Indonesia / Indonesian Citizens
Usia / *Age*	67 tahun / 67 years old
Tempat/Tanggal Lahir / *Place/Date of Birth*	Bandung, 20 Oktober 1957 / Bandung, October 20, 1957
Domisili / *Domicile*	Jakarta Pusat, DKI Jakarta / Central Jakarta, DKI Jakarta

Riwayat Penunjukan / *Background of Appointment*	Pertama kali diangkat sebagai Komisaris PT Semen Baturaja (Persero) Tbk berdasarkan Keputusan RUPS Luar Biasa tanggal 24 Januari 2023, yang dinyatakan dalam Akta Notaris Fathiah Helmi, No. 45 tanggal 01 Februari 2023 / First appointed as Commissioner of PT Semen Baturaja (Persero) Tbk based on the Extraordinary GMS Decision on January 24, 2023, stated in the Deed of Notary Fathiah Helmi, No. 45 of February 1, 2023.
Riwayat Pendidikan / *Educational Background*	• S3 Doctor Ingenieur (Dr. Ing), Advanced Wood Science & Tech, Grand Ecole, Ecole National Superieur d'Ectronique & Mecanique (E.N.S.E.M) – Institute National Polytechnique de Loraine (I.N.P.L), Nancy - France (1988) • S2 Diplome Etudiante D'approfondies (D.E.A), Wood Science at France Grand Ecole: E.N.S.E.M (Ecole National Superieur D'electricite Et Mecanique), I.N.P.L (Institute National Polytechnique de Loraine) & University of Nancy - France (1985) • S1 Forest Management dari Institut Pertanian Bogor (1981) / S1 Forest Management from Bogor Agricultural Institute (1981)
Riwayat Pekerjaan / *Work Experience*	• Staf Ahli Menteri Lingkungan Hidup dan Kehutanan (2017-2018) / Senior Advisor to Minister of Environment and Forestry (2017- 2018) • Direktur Jenderal Perhutanan Sosial dan Kemitraan, Kementerian Lingkungan Hidup dan Kehutanan (2015-2017) / Director General of Social Forestry and Partnership, Ministry of Environment and Forestry (2015-2017) • Berbagai jabatan lainnya di Kementerian Lingkungan Hidup dan Kehutanan (1981-2015) / Various other positions at the Ministry of Environment and Forestry (1981-2015)
Sertifikasi yang Dimiliki / *Owned Certification*	Qualified Risk Governance Professional (QRGP) (berlaku s.d 5 Oktober 2026) / Qualified Risk Governance Professional (QRGP) (valid until October 5, 2026)
Informasi Rangkap Jabatan / *Concurrent Position Information*	• Staf Khusus Menteri Perdagangan Bidang Promosi Perdagangan Dalam Negeri (2018 - Sekarang) / Special Staff to the Minister of Trade for Domestic Trade Promotion (2018 - Present) • Ketua Komite Manajemen Risiko PT Semen Baturaja (Persero) Tbk (2023 - Sekarang) / Head of the Risk Management Committee of PT Semen Baturaja (Persero) Tbk (2023 - Present) • Anggota Komite Nominasi & RemunerasiPT Semen Baturaja (Persero) Tbk (2023 - Sekarang) / Nomination & Remuneration Committee Member PT Semen Baturaja (Persero) Tbk (2023 - Present)
Hubungan Afiliasi / *Affiliation*	Beliau tidak memiliki hubungan afiliasi baik dengan Dewan Komisaris lainnya, Direksi, ataupun dengan Pemegang Saham Utama dan Pemegang Saham Pengendali, baik langsung maupun tidak langsung / He has no affiliation with other members of the Board of Commissioners, the Board of Directors, or the Major Shareholders and Controlling Shareholders, either directly or indirectly.
Kepemilikan Saham Perusahaan / *Company Shareholding*	Beliau tidak memiliki kepemilikan saham di PT Semen Baturaja (Persero) Tbk / He does not have shareholding in PT Semen Baturaja (Persero) Tbk.

*Beliau sudah tidak lagi menjabat pada tanggal 27 Mei 2025, berdasarkan Keputusan RUPST Tahun Buku 2025 /
He no longer served since May 27, 2025, pursuant to the Resolution of the Annual GMS for the 2025 Fiscal Year.

Profil Dewan Komisaris
Board of Commissioners Profile



INOSENTIUS SAMSUL

Komisaris Utama
President Commissioner

Masa Jabatan / *Term of Office*	08 November 2023 – RUPS 2028, Periode Ke-1 (Satu) / November 8, 2023 – 2028 GMS, 1st (One) Period
Kewarganegaraan / *Citizenship*	Warga Negara Indonesia / Indonesian Citizens
Usia / *Age*	59 tahun / 59 years old
Tempat/Tanggal Lahir / *Place/Date of Birth*	Manggarai, 10 Juli 1965 / Manggarai, July 10, 1965
Domisili / *Domicile*	Tangerang, Banten

Riwayat Penunjukan / *Background of Appointment*	• Pertama kali diangkat sebagai Komisaris PT Semen Baturaja Tbk berdasarkan Keputusan Rapat Umum Pemegang Umum Luar Biasa (RUPSLB) yang digelar pada tanggal 8 November 2023 yang dinyatakan dalam Akta Notaris Aulia Taufani S.H., No. 21 tanggal 8 November 2023 / First appointed as Commissioner of PT Semen Baturaja Tbk pursuant to the Resolution of the Extraordinary General Meeting of Shareholders (EGMS) held on November 8, 2023, as stated in Notarial Deed of Aulia Taufani, S.H., No. 21 dated November 8, 2023 • Diangkat sebagai Komisaris Utama PT Semen Baturaja Tbk berdasarkan Keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) Tahun Buku 2024 yang diselenggarakan pada tanggal 27 Mei 2025 / Appointed as President Commissioner of PT Semen Baturaja Tbk pursuant to the Resolution of the Annual General Meeting of Shareholders (AGMS) for the 2024 Fiscal Year, held on May 27, 2025
Riwayat Pendidikan / *Educational Background*	• S3 Ilmu Hukum Ekonomi, Universitas Indonesia (2003) / Doctoral Degree of Economic Law at University of Indonesia (2003) • S2 Ilmu Hukum Ekonomi, Universitas Tarumanegara (1997) / Masters of Economic Law at Tarumanagara University (1997) • S1 Ilmu Hukum, Universitas Gadjah Mada (1989) / Bachelor's Degree of Law at Gadjah Mada University (1989)
Riwayat Pekerjaan / *Work Experience*	• Kepala Badan Keahlian Setjen DPR RI (2020) / Head of the DPR RI Secretariat General's Expertise Agency (2020) • Kepala Pusat Perancangan UU Badan Keahlian DPR RI (2015-2020) / Head of the DPR RI Expertise Body Law Drafting Center (2015-2020) • Peneliti Bidang Hukum DPR (1995-2015) / DPR Legal Researcher (1995-2015) • Staf Setjen DPR RI (1990-1995) / Staff of the Secretariat General of the DPR RI (1990-1995)
Sertifikasi yang Dimiliki / *Owned Certification*	Sertifikasi Tingkat Dasar Pengadaan Barang/Jasa Pemerintah / Basic Level Certification for Procurement of Government Goods/Services
Informasi Rangkap Jabatan / *Concurrent Position Information*	Ketua Komite Audit (Merangkap Anggota) PT Semen Baturaja Tbk (2025 - Sekarang) / Head of Audit Committee (concurrently serving as Member), PT Semen Baturaja Tbk (2025 – Present)
Hubungan Afiliasi / *Affiliation*	Beliau tidak memiliki hubungan afiliasi baik dengan Dewan Komisaris lainnya, Direksi, ataupun dengan Pemegang Saham Utama dan Pemegang Saham Pengendali, baik langsung maupun tidak langsung / He has no affiliation with other members of the Board of Commissioners, the Board of Directors, or the Major Shareholders and Controlling Shareholders, either directly or indirectly
Kepemilikan Saham Perusahaan / *Company Shareholding*	Beliau tidak memiliki kepemilikan saham di PT Semen Baturaja (Persero) Tbk / He does not have shareholding in PT Semen Baturaja (Persero) Tbk.

Profil Dewan Komisaris
Board of Commissioners Profile

FERYZAL ADHAM

Komisaris Independen
Independent Commissioner



Masa Jabatan / *Term of Office*	24 Mei 2025 – RUPS 2030, Periode Ke-1 (Satu) / May 24, 2025 – 2030 GMS, 1st (One) Period
Kewarganegaraan / *Citizenship*	Warga Negara Indonesia / Indonesian Citizens
Usia / *Age*	67 tahun / 67 years old
Tempat/Tanggal Lahir / *Place/Date of Birth*	Jakarta, 03 September 1958 / Jakarta, September 03, 1958
Domisili / *Domicile*	Jakarta Selatan, DKI Jakarta / South Jakarta, DKI Jakarta

Riwayat Penunjukan / *Background of Appointment*	Diangkat sebagai Komisaris Independen PT Semen Baturaja (Persero) Tbk berdasarkan Keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) Tahun Buku 2024 yang digelar pada tanggal 27 Mei 2025 yang dinyatakan dalam akta notaris Aulia Taufani S.H., No. 108 tanggal 27 Mei 2025 / Appointed as Independent Commissioner of PT Semen Baturaja Tbk pursuant to the Resolution of the Annual General Meeting of Shareholders (AGMS) for the 2024 Fiscal Year, held on May 27, 2025
Riwayat Pendidikan / *Educational Background*	• S2 – Manajemen, Universitas Trisakti (2000) / Master's Degree (S2) – Management, Universitas Trisakti (2000) • S1 - Manajemen, Universitas Trisakti (1985) / Bachelor's Degree (S1) – Management, Universitas Trisakti (1985)
Riwayat Pekerjaan / *Work Experience*	• Komisaris, PT Ikrar Dharma Kharya (2007–sekarang) / Commissioner, PT Ikrar Dharma Kharya (2007 – Present) • Head of Controller & Finance Director, PT Altra Investama Group (General Contractor & Finance) (Maret 2003–2006) / Head of Controller & Finance Director, PT Altra Investama Group (General Contractor & Finance) (March 2003 – 2006 • Head of Controller & Finance Director, PT Altra Investama Group (General Contractor & Finance) (Maret 2003–2006) / Head of Controller & Finance Director, PT Altra Investama Group (General Contractor & Finance) (March 2003 – 2006 • Managing Director, PT Indira Duta Cipta (Trading & Merchandising Business) (Juni 2002–Februari 2003) / Managing Director, PT Indira Duta Cipta (Trading & Merchandising Business) (June 2002 – February 2003) • Marketing Director, PT Tidar Pro Trikarsa (Trading & Merchandising Business) (Maret 2002–Juni 2002) / Marketing Director, PT Tidar Pro Trikarsa (Trading & Merchandising Business) (March 2002 – June 2002) • Chief Executive Officer, PT Irnama Kharisma Pertiwi (Trading & Merchandising Business) (Oktober 2001–Februari 2002) / Chief Executive Officer, PT Irnama Kharisma Pertiwi (Trading & Merchandising Business) (October 2001 – February 2002) • Marketing Consultant, PT Inti Dinamika Nusantara (Furniture Business) (Desember 2000–Agustus 2001) / Marketing Consultant, PT Inti Dinamika Nusantara (Furniture Business) (December 2000 – August 2001) • Senior Vice President, Bank Danamon (Desember 2000) / Senior Vice President, Bank Danamon (December 2000) • Branch Manager (Full Branch), Bank Nusa Nasional (1994– November 2000) / Branch Manager (Full Branch), Bank Nusa Nasional (1994 – November 2000) • Department Head of Retail Banking Department, Bank Nasional (1993–1994) / Department Head of Retail Banking Department, Bank Nasional (1993 – 1994) • Department Head of Remedial Credit Department, Bank Bukopin (1992–1993) / Department Head of Remedial Credit Department, Bank Bukopin (1992 – 1993) • Department Head of Retail Banking Department, Bank Bukopin (1990–1992) / Department Head of Retail Banking Department, Bank Bukopin (1990 – 1992)
Sertifikasi yang Dimiliki / *Owned Certification*	-
Informasi Rangkap Jabatan / *Concurrent Position Information*	Ketua Komite Audit (Merangkap Anggota) PT Semen Baturaja (Persero) Tbk (2025 - Sekarang) / Chairman of the Audit Committee (concurrently serving as Member) of PT Semen Baturaja (Persero) Tbk (2025 – Present)
Hubungan Afiliasi / *Affiliation*	Beliau tidak memiliki hubungan afiliasi baik dengan Dewan Komisaris lainnya, Direksi, ataupun dengan Pemegang Saham Utama dan Pemegang Saham Pengendali, baik langsung maupun tidak langsung / He is not affiliated with other members of the Board of Commissioners, the Board of Directors, or the Majority Shareholders and Controlling Shareholders, either directly or indirectly
Kepemilikan Saham Perusahaan / *Share Ownership in the Company*	Dewan Komisaris telah bertindak secara independen, objektif, dan bebas dari benturan kepentingan, serta tidak berada dalam kondisi yang dapat memengaruhi kemampuan untuk mengambil keputusan secara profesional. / The Board of Commissioners has acted independently, objectively, and free from conflicts of interest, and is not in any condition that may affect the ability to make decisions in a professional manner
Kepemilikan Saham Perusahaan / *Company Shareholding*	Beliau tidak memiliki kepemilikan saham di PT Semen Baturaja (Persero) Tbk / He does not hold any shares in PT Semen Baturaja (Persero) Tbk

Profil Dewan Komisaris
Board of Commissioners Profile



CHOWADJA SANOVA

Komisaris Independen
Independent Commissioner

Masa Jabatan / *Term of Office*	27 Mei 2021 – RUPS 2026, Periode Ke-1 (Satu) / May 27, 2021 – 2026 GMS, 1st (One) Period
Kewarganegaraan / *Citizenship*	Warga Negara Indonesia / Indonesian Citizens
Usia / *Age*	41 tahun / 41 years old
Tempat/Tanggal Lahir / *Place/Date of Birth*	Lhokseumawe, 16 Juli 1984 / Lhokseumawe, July 16, 1984
Domisili / *Domicile*	Tangerang Selatan, Banten / South Tangerang, Banten

Riwayat Penunjukan / *Background of Appointment*	Pertama kali diangkat sebagai Komisaris Independen PT Semen Baturaja (Persero) Tbk berdasarkan Keputusan RUPS Tahunan tanggal 27 Mei 2021, yang dinyatakan dalam Akta Notaris Fathiah Helmi, No. 24 tanggal 27 Mei 2021 / First appointed as Independent Commissioner of PT Semen Baturaja (Persero) Tbk based on the Resolution of the Annual General Meeting of Shareholders on May 27, 2021, which is stated in Deed of Notary Fathiah Helmi, No. 24 dated May 27, 2021.
Riwayat Pendidikan / *Educational Background*	• S2 Magister Manajemen, Robert Gordon University, Aberdeen Scotland, UK (2012) / Master of Management, Robert Gordon University, Aberdeen Scotland, UK (2012) • S1 Banking and Finance, Universitas Victoria Melbourne, Australia (2006) / Bachelor of Banking and Finance, University of Victoria Melbourne, Australia (2006)
Riwayat Pekerjaan / *Work Experience*	• Komisaris PT Perta Arun Gas (2022-2023) / Commissioner, PT Perta Arun Gas (2022 – 2023) • Director of Operations, PT Sanjaya Cipta Sejahtera (2019 – 2021) • Director of Operation PT Sanjaya Cipta Sejahtera (2019 - 2021) / Director of Operations, PT Sanjaya Energi Asri (2015 – 2018) • Director of Operation PT Sanjaya Energi Asri (2015 - 2018) / Director of Operations, PT Sanjaya Energi Asri (2015 – 2018) • Budget and Cost Control of PT Indo Gas Methan (2013 - 2015) / Budget and Cost Control, PT Indo Gas Methan (2013 – 2015) • Budget and Cost Control SOEL/SMEC MEO Australia Internasional Ltd (2012 - 2013) / Budget and Cost Control, SOEL/SMEC MEO Australia International Ltd (2012 – 2013) • BTPO/CPO Planning Analyst, Mobil Cepu Ltd, Exxon Mobil Indonesia (2009 - 2011) / BTPO/CPO Planning Analyst, Mobil Cepu Ltd, ExxonMobil Indonesia (2009 – 2011) • Financial Analyst USB GREF (Global Real Estate Facilities), Exxon Mobil Indonesia (2008-2009) / Financial Analyst, UBS GREF (Global Real Estate Facilities), ExxonMobil Indonesia (2008 – 2009) • ExxonMobil Indonesia (2009 – 2011)
Sertifikasi yang Dimiliki / *Owned Certification*	Tidak ada / None
Informasi Rangkap Jabatan / *Concurrent Position Information*	• Anggota Komite Nominasi dan Remunerasi PT Semen Baturaja Tbk (2023 – Sekarang) / Member of the Nomination and Remuneration Committee of PT Semen Baturaja Tbk (2023 – Present) • Ketua Komite Manajemen Risiko (Merangkap Anggota) PT Semen Baturaja Tbk (2025 – Sekarang) / Chairperson of the Risk Management Committee (concurrently serving as Member) of PT Semen Baturaja Tbk (2025 – Present)
Hubungan Afiliasi / *Affiliation*	Beliau tidak memiliki hubungan afiliasi baik dengan Dewan Komisaris lainnya, Direksi, ataupun dengan Pemegang Saham Utama dan Pemegang Saham Pengendali, baik langsung maupun tidak langsung / He has no affiliation with other members of the Board of Commissioners, the Board of Directors, or the Major Shareholders and Controlling Shareholders, either directly or indirectly
Pernyataan Independensi / *Statement of Independence*	Dewan Komisaris telah bertindak secara independen, objektif, dan bebas dari benturan kepentingan, serta tidak berada dalam kondisi yang dapat memengaruhi kemampuan untuk mengambil keputusan secara profesional. / The Board of Commissioners has acted independently, objectively, and free from conflicts of interest, and is not in any condition that may affect the ability to make decisions in a professional manner
Kepemilikan Saham Perusahaan / *Company Shareholding*	Beliau tidak memiliki kepemilikan saham di PT Semen Baturaja (Persero) Tbk / He does not have shareholding in PT Semen Baturaja (Persero) Tbk

Profil Dewan Komisaris
Board of Commissioners Profile

DZULFIKAR AHMAD TAWALLA

Komisaris
Commissioner



Masa Jabatan / *Term of Office*	27 Mei 2025 – RUPS 2030 – Periode Ke-1 (Satu) / May 27, 2025 – 2030 GMS, 1st (One) Period
Kewarganegaraan / *Citizenship*	Warga Negara Indonesia / Indonesian Citizens
Usia / *Age*	38 tahun / 38 years old
Tempat/Tanggal Lahir / *Place/Date of Birth*	Sungguminasa, 28 April 1987 / Sungguminasa, April 28, 1987
Domisili / *Domicile*	Jakarta Selatan, DKI Jakarta / South Jakarta, DKI Jakarta

Riwayat Penunjukan / *Background of Appointment*	Diangkat sebagai Komisaris PT Semen Baturaja (Persero) Tbk berdasarkan Kepu-tusan Rapat Umum Pemegang Saham Tahunan (RUPST) Tahun Buku 2024 yang diselenggarakan pada tanggal 27 Mei 2025 / Appointed as Commis-sioner of PT Semen Baturaja (Persero) Tbk pursuant to the Resolution of the Annual General Meeting of Shareholders (AGMS) for the 2024 Fiscal Year, held on May 27, 2025
Riwayat Pendidikan / *Educational Background*	• S2 - Ilmu Komunikasi, STIKOM InterStudi Jakarta (2021) / Master's Degree (S2) – Communication Studies, STIKOM InterStudi Jakarta (2021) • S1 – Pendidikan Matematika, Universitas Muhammadiyah Makas-sar (2013) / Bachelor's Degree (S1) – Mathematics Education, Uni-versitas Muhammadiyah Makassar (2013)
Riwayat Pekerjaan / *Work Experience*	• Wakil Menteri Perlindungan Pekerja Migran Indonesia (2024-sekarang) / Deputy Minister of Protection of Indonesian Migrant Workers (2024 – Present) • Direktur Pemasaran PT Anak Ibu Sejahterah (2008) / Marketing Director, PT Anak Ibu Sejahterah (2008) • Direktur Utama PT Anak Bumi Pertiwi (2012) / President Director, PT Anak Bumi Pertiwi (2012) • Direktur Utama PT Jati Energi Bersinar (2022) / President Director, PT Jati Energi Bersinar (2022)
Sertifikasi yang Dimiliki / *Owned Certification*	Tidak ada / None
Informasi Rangkap Jabatan / *Concurrent Position Information*	Anggota Komite Manajemen Risiko PT Semen Baturaja (Persero) Tbk (2025 - Sekarang) / Member of the Risk Management Committee of PT Semen Ba-turaja Tbk (2025 – Present)
Hubungan Afiliasi / *Affiliation*	Beliau tidak memiliki hubungan afiliasi baik dengan Dewan Komisaris lainnya, Direksi, ataupun dengan Pemegang Saham Utama dan Pemegang Saham Pengendali, baik langsung maupun tidak langsung / He is not affili-ated with other members of the Board of Commissioners, the Board of Directors, or the Majority Shareholders and Controlling Shareholders, either directly or indirectly
Kepemilikan Saham Perusahaan / *Share Ownership in the Company*	Dewan Komisaris telah bertindak secara independen, objektif, dan bebas dari benturan kepentingan, serta tidak berada dalam kondisi yang dapat memengaruhi kemampuan untuk mengambil keputusan secara profesional. / The Board of Commissioners has acted independently, objective-ly, and free from conflicts of interest, and is not in any condition that may affect the ability to make decisions in a professional manner
Kepemilikan Saham Perusahaan / *Company Shareholding*	Beliau tidak memiliki kepemilikan saham di PT Semen Baturaja (Persero) Tbk / He does not hold any shares in PT Semen Baturaja (Persero) Tbk

Perubahan Komposisi Anggota Dewan Komisaris dan Alasan Perubahannya

Changes in the Composition of the Board of Commissioners and Reasons for the Changes

Terdapat perubahan dalam komposisi Anggota Dewan Komisaris Perseroan yang dilaksanakan pada Rapat Umum Pemegang Saham di tahun 2025.

Adapun perubahan tersebut Adalah sebagai berikut :

1. Pemberhentian dengan Hormat
   a. Alex Iskandar Munaf, yang sebelumnya menjabat sebagai Komisaris Utama Merangkap Komisaris Independen.
   b. Hadi Daryanto, yang sebelumnya menjabat sebagai Komisaris.

2. Pengangkatan Anggota Dewan Komisaris
   - Inosentius Samsul yang sebelumnya Komisaris diangkat sebagai Komisaris Utama.

Perubahan tersebut ditetapkan berdasarkan Keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) Tahun Buku 2024 yang diselenggarakan pada 27 Mei 2025 sehingga susunan Dewan Komisaris menjadi sebagai berikut:

- Komisaris Utama : Inosentius Samsul
- Komisaris : Dzulfikar Ahmad Tawalla
- Komisaris Independen : Chowadja Sanova
- Komisaris Independen : Feryzal Adham

There were changes in the composition of the Company's Board of Commissioners carried out at the General Meeting of Shareholders in 2025.

The changes are as follows:

1. Dismissal with Respect
   a. Alex Iskandar Munaf, who previously served as President Commissioner and Independent Commissioner.
   b. Hadi Daryanto, who previously served as Commissioner.

2. Appointment of a Member of the Board of Commissioners
   - Inosentius Samsul, who previously served as Commissioner, was appointed as President Commissioner.

These changes were established based on the resolution of the Annual General Meeting of Shareholders (AGMS) for the 2024 Fiscal Year held on May 27, 2025. As a result, the composition of the Board of Commissioners is as follows:

- President Commissioner: Inosentius Samsul
- Commissioner: Dzulfikar Ahmad Tawalla
- Independent Commissioner: Chowadja Sanova
- Independent Commissioner: Feryzal Adham



Profil Direksi
Board of Directors Profile



SUHERMAN YAHYA

Direktur Utama
President Director

Masa Jabatan / *Term of Office*	08 November 2023 – RUPS 2027, Periode Ke-1 (Satu) / November 08, 2023 – GMS 2027, 1st (One) Period
Kewarganegaraan / *Citizenship*	Warga Negara Indonesia / Indonesian Citizens
Usia / *Age*	51 tahun / 51 years old
Tempat/Tanggal Lahir / *Place/Date of Birth*	Jakarta, 01 Februari 1974 / Jakarta, February 1, 1974
Domisili / *Domicile*	Palembang, Sumatra Selatan / Palembang, South Sumatra

Riwayat Penunjukan / *Background of Appointment*	• Pertama kali diangkat menjadi Direksi PT Semen Baturaja (Persero) Tbk sebagai Direktur Produksi dan Pengembangan berdasarkan Keputusan RUPS Tahunan tanggal 25 Maret 2022, yang dinyatakan dalam Akta Notaris Fathiah Helmi, No. 21 tanggal 18 April 2022. Kemudian berdasarkan Keputusan RUPS Luar Biasa tanggal 24 Januari 2023, terdapat perubahan nomenklatur jabatan dari Direktur Produksi dan Pengembangan, menjadi Direktur Operasi / First appointed to the Board of Directors of PT Semen Baturaja (Persero) Tbk as Director of Production and Development based on the Resolution of the Annual GMS dated March 25, 2022, which was stated in the Notarial Deed of Fathiah Helmi, No. 21 dated April 18, 2022. Then based on the Extraordinary GMS Decision dated January 24, 2023, there was a change in the position nomenclature from Director of Production and Development, to Director (Operations Function) • Diangkat kembali menjadi Direktur Utama berdasarkan Keputusan RUPS Luar Biasa tanggal 08 November 2023 yang dinyatakan dalam Akta Notaris Aulia Taufani, S.H. No. 21 Tanggal 08 November 2023 / Reappointed as President Director based on the Extraordinary GMS Resolution dated November 8, 2023 as stipulated in the Notarial Deed of Aulia Taufani, S.H. No. 21 dated November 8, 2023
Riwayat Pendidikan / *Educational Background*	• S2 - Teknik Sipil, Universitas Sriwijaya (2024) / Master's Degree - Civil Engineering, University of Sriwijaya (2024) • S1 Teknik Elektro, Universitas Indonesia (1999) / Bachelor of Electrical Engineering, University of Indonesia (1999)
Riwayat Pekerjaan / *Work Experience*	• Direktur (Fungsi Operasi) PT Semen Baturaja Tbk (2023) / Director (Operations Function) of PT Semen Baturaja Tbk (2023) • Direktur Produksi & Pengembangan PT Semen Baturaja Tbk (2022-2023) / Director of Production & Development of PT Semen Baturaja Tbk (2022-2023) • Komisaris PT Baturaja Daya Insani (2022 - 2023) / Commissioner of PT Baturaja Daya Insani (2022 - 2023) • Vice President Research & Engineering PT Semen Baturaja (Persero) Tbk (2021 - 2022) / Vice President Research & Engineering of PT Semen Baturaja (Persero) Tbk (2021 - 2022) • Vice President Strategic Planning & Project Management Office PT Semen Baturaja (Persero) Tbk (2020 – 2021) / Vice President Strategic Planning & Project Management Office of PT Semen Baturaja (Persero) Tbk (2020 – 2021) • Vice President PMO PT Semen Baturaja (Persero) Tbk (2019 – 2020) / Vice President PMO of PT Semen Baturaja (Persero) Tbk (2019 – 2020) • Vice President Strategic Planning dan PMO merangkap Vice President ICT PT Semen Baturaja (Persero) Tbk (2018-2019) / Vice President Strategic Planning and PMO cum Vice President ICT of PT Semen Baturaja (Persero) Tbk (2018-2019) • Ketua Tim Akuisisi Tambang Batu Kapur PT Semen Baturaja (Persero) Tbk (2018) / Head of Limestone Mine Acquisition Team of PT Semen Baturaja (Persero) Tbk (2018)

Profil Direksi
Board of Directors Profile

	• Project Manager Tim Akuisisi Tambang Batubara PT Semen Baturaja (Persero) Tbk (2018) / Project Manager for Coal Mine Acquisition Team of PT Semen Baturaja (Persero) Tbk (2018) • Vice President Quality, Health, Safety and Environment (QHSE) merangkap Vice President Strategic Planning dan Project Management Office PT Semen Baturaja (Persero) Tbk (2018) / Vice President Quality, Health, Safety and Environment (QHSE) cum Vice President Strategic Planning and Project Management Office of PT Semen Baturaja (Persero) Tbk (2018) • Ka. Departemen Litbang PT Semen Baturaja (Persero) Tbk (2013 - 2018) / Head of R&D Department of PT Semen Baturaja (Persero) Tbk (2013 - 2018) • Ka. Departemen Logistik PT Semen Baturaja (Persero) Tbk (2011 – 2013) / Head of Logistics Department of PT Semen Baturaja (Persero) Tbk (2011 – 2013) • Kepala Biro Perencanaan Teknik Pabrik PT Semen Baturaja (Persero)(2010-2011) / Head of Plant Engineering Planning Bureau of PT Semen Baturaja (Persero)(2010-2011) • Kepala Biro Pemeliharaan PT Semen Baturaja (Persero) (2009-2010) / Head of Maintenance Bureau of PT Semen Baturaja (Persero)(2009-2010) • Wakil Kepala Biro Pemeliharaan (2006-2008) / Deputy Head of Maintenance Bureau (2006-2008) • Kepala Bagian Pemeliharaan Listrik & Instrumen PT Semen Baturaja (Persero) (2003-2006) / Head of Electrical & Instrument Maintenance Section of PT Semen Baturaja (Persero)(2003-2006)
Sertifikasi yang Dimiliki / *Owned Certification*	• Certified Governance, Risk and Compliance Professional Advanced oleh Motekar Indonesia (Tahun 2022, masa berlaku hingga Juni 2026) / Certified Governance, Risk and Compliance Professional Advanced by Motekar Indonesia (2022, valid through June 2026) • Sertifikasi Profesi Dana Pensiun oleh Lembaga Sertifikasi Profesi Dana Pensiun (Tahun 2022, masa berlaku sampai dengan selesai masa jabatannya) / Pension Fund Professional Certification by the Pension Fund Professional Certification Institute (2022, valid through the end of term of office) • Certified Lean Six Sigma Yellow Belt (CLSSYB) dari International Supply Chain and Quality Academy (ISCQAcademy) (Tahun 2025)/ Certified Lean Six Sigma Yellow Belt (CLSSYB) from the International Supply Chain and Quality Academy (ISCQAcademy) (2025)
Informasi Rangkap Jabatan / *Concurrent Position Information*	Ketua Dewan Pengawas Dana Pensiun Karyawan Semen Baturaja (2023 – Sekarang) / Chairman of the Supervisory Board of the Semen Baturaja Employee Pension Fund (2023 – Present)
Hubungan Afiliasi / *Affiliation*	Beliau tidak memiliki hubungan afiliasi baik dengan Direksi lainnya, Dewan Komisaris, ataupun dengan Pemegang Saham Utama dan Pemegang Saham Pengendali, baik langsung maupun tidak langsung / He has no affiliation with other Directors, Board of Commissioners, or Major Shareholders and Controlling Shareholders, either directly or indirectly.
Kepemilikan Saham Perusahaan / *Company Shareholding*	Beliau memiliki kepemilikan saham di PT Semen Baturaja (Persero) Tbk sebanyak 620 lembar saham atau sebesar 0,0001621%, yang merupakan kepemilikan langsung. / He directly holds 620 shares in PT Semen Baturaja Tbk, representing 0,0001621% of total shares.

Profil Direksi
Board of Directors Profile



MUHAMMAD SYAFITRI*

Direktur Operasi
Director of Operations

Masa Jabatan / *Term of Office*	08 November 2023 – 27 Mei 2025, Periode Ke-1 (Satu) / November 8, 2023 – May 27, 2025, 1st (One) Period
Kewarganegaraan / *Citizenship*	Warga Negara Indonesia / Indonesian Citizens
Usia / *Age*	56 tahun / 56 years old
Tempat/Tanggal Lahir / *Place/Date of Birth*	Padang, 28 Desember 1968 / Padang, December 28, 1968
Domisili / *Domicile*	Padang, Sumatera Barat / Padang, West Sumatera

Riwayat Penunjukan / *Background of Appointment*	Pertama kali diangkat sebagai Direktur Operasi PT Semen Baturaja Tbk berdasarkan Keputusan Rapat Umum Pemegang Umum Luar Biasa (RUPSLB) yang digelar pada tanggal 08 November 2023 yang dinyatakan dalam Akta Notaris Aulia Taufani S.H., No. 21 tanggal 08 November 2023. / First appointed as Operations Director of PT Semen Baturaja Tbk based on the Decision of the Extraordinary General Meeting of Shareholders (EGMS) held on November 08, 2023 as stated in the Deed of Notary Aulia Taufani S.H., No. 21 dated November 08, 2023.
Riwayat Pendidikan / *Educational Background*	• S2 Magister Manajemen, Universitas Andalas (2010) / Master of Management, Andalas University (2010) • S1 Teknik Mesin, Universitas Andalas (1993) / Bachelor's Degree of Mechanical Engineering, Andalas University (1993)
Riwayat Pekerjaan / *Work Experience*	• GM of Maintenance PT Semen Padang (2019 – 2023) • GM of Engineering PT Semen Padang (2018 – 2019) • Komisaris Utama PT Pasoka Sumber Karya (PTSP Group) (2018 -2023) / President Commissioner of PT Pasoka Sumber Karya (PTSP Group) (2018 -2023) • Komisaris Utama PT Yasiga Sarana Utama (PTSP Group) (2012 - 2018) / President Commissioner of PT Yasiga Sarana Utama (PTSP Group) (2012 - 2018) • GM of Plant Engineering PT Semen Padang (2017 – 2018) • GM of Production PT Semen Padang (2014 – 2017) • GM of Mining PT Semen Padang (2011 – 2014) • SM of Mechanical Maintenance PT Semen Padang (2009 – 2011)
Sertifikasi yang Dimiliki / *Owned Certification*	• Sertifikat Profesi Insinyur Profesional Utama (2022) / Primary Professional Engineer Professional Certificate (2022) • Sertifikat Asessor LSP Asosiasi Semen (2011) / Cement Association LSP Assessor Certificate (2011) • Sertifikat Ahli K3 (2010) / OHS Expert Certificate (2010)
Informasi Rangkap Jabatan / *Concurrent Position Information*	Beliau tidak memiliki rangkap jabatan baik di luar maupun di dalam Perusahaan, ataupun pada Entitas Anak Perusahaan / He does not hold any concurrent positions either outside or within the Company, or in any Subsidiary of the Company
Hubungan Afiliasi / *Affiliation*	Beliau tidak memiliki hubungan afiliasi baik dengan Direksi lainnya, Dewan Komisaris, ataupun dengan Pemegang Saham Utama dan Pemegang Saham Pengendali, baik langsung maupun tidak langsung / He has no affiliation with other Directors, Board of Commissioners, or Major Shareholders and Controlling Shareholders, either directly or indirectly
Kepemilikan Saham Perusahaan / *Company Shareholding*	Beliau tidak memiliki kepemilikan saham di PT Semen Baturaja Tbk / He does not have shareholding in PT Semen Baturaja Tbk.

*Beliau sudah tidak lagi menjabat pada tanggal 27 Mei 2025, berdasarkan Keputusan RUPST Tahun Buku 2024 /
He no longer served since May 27, 2025, pursuant to the Resolution of the Annual GMS for the 2024 Fiscal Year

Profil Direksi
Board of Directors Profile

TAUFIK

Direktur Operasi
Director of Operations



Masa Jabatan / *Term of Office*	27 Mei 2025 – RUPS 2030, Periode Ke-1 (Satu) / May 27, 2025 – 2030 GMS, 1st (One) Period
Kewarganegaraan / *Citizenship*	Warga Negara Indonesia / Indonesian Citizens
Usia / *Age*	48 tahun / 48 years old
Tempat/Tanggal Lahir / *Place/Date of Birth*	Palembang, 28 September 1977 / Palembang, September 28, 1977
Domisili / *Domicile*	Baturaja, Sumatra Selatan / Baturaja, South Sumatra

Riwayat Penunjukan / *Background of Appointment*	Pertama kali diangkat sebagai Direktur Operasi PT Semen Baturaja (Persero) Tbk berdasarkan Keputusan Rapat Umum Pemegang Saham Tahunan (RUPS) yang digelar pada tanggal 27 Mei 2025 yang dinyatakan dalam Akta Notaris Aulia Taufani S.H., No. 108 tanggal 27 Mei 2025. / First appointed as Director of Operations of PT Semen Baturaja (Persero) Tbk pursuant to the Resolution of the Annual General Meeting of Shareholders (AGMS) held on May 27, 2025, as stated in Notarial Deed of Aulia Taufani, S.H., No. 108 dated May 27, 2025
Riwayat Pendidikan / *Educational Background*	• S2 – Magister Manajemen, Universitas Sriwijaya (2020) / Master's Degree (S2) – Master of Management, Universitas Sriwijaya (2020) • S1 – Ekonomi Manajemen, Sekolah Tinggi Ilmu Ekonomi Dwisakti (2009) / Bachelor's Degree (S1) – Economics and Management, Sekolah Tinggi Ilmu Ekonomi Dwisakti (2009)
Riwayat Pekerjaan / *Work Experience*	• Vice President of Production PT Semen Baturaja (Persero) Tbk (2024 - 2025) / Vice President of Production, PT Semen Baturaja (Persero) Tbk (2024 – 2025) • Vice President Procurement PT Semen Baturaja (Persero) Tbk (2018 - 2024) / Vice President of Procurement, PT Semen Baturaja (Persero) Tbk (2018 – 2024) • Vice President Operation I Merangkap Vice President QSHE PT Semen Baturaja (Persero) Tbk (2018) / Vice President of Operations I concurrently Vice President of QSHE, PT Semen Baturaja (Persero) Tbk (2018) • Vice President Operation I PT Semen Baturaja (Persero) Tbk (2018) / Vice President of Operations I, PT Semen Baturaja (Persero) Tbk (2018) • Pj. Ka. Departemen Operasi PT Semen Baturaja (Persero) Tbk (2017 - 2018) / Acting Head of Operations Department, PT Semen Baturaja (Persero) Tbk Tbk (2017 – 2018) • Ka. Biro Pemeliharaan Listrik, Instrument & Utility PT Semen Baturaja (Persero) Tbk (2016 - 2017) / Head of Electrical, Instrument & Utility Maintenance Bureau, PT Semen Baturaja (Persero) Tbk (2016 – 2017) • Lead Auditor Tk. Pj. Ka. Biro PT Semen Baturaja (Persero) Tbk (2015 - 2016) / Lead Auditor at Acting Bureau Head Level, PT Semen Baturaja (Persero) Tbk (2015 – 2016) • Senior Auditor Tk. Ka. Bagian PT Semen Baturaja (Persero) Tbk (2012 - 2015) / Senior Auditor at Division Head Level, PPT Semen Baturaja (Persero) Tbk (2012 – 2015) • Pemeriksaan Operasional Tk. Pj. Ka. Bagian PT Semen Baturaja (Persero) Tbk (2012) / Operational Audit at Acting Division Head Level, PT Semen Baturaja (Persero) Tbk (2012) • Asisten PTP ditugaskan pada sekretaris Tim Konversi Energi Tk. Pj. Ka. Seksi PT Semen Baturaja (Persero) TBK (2010 - 2012) / PTP Assistant assigned to the Secretary of the Energy Conversion Team at Acting Section Head Level, PT Semen Baturaja (Persero) Tbk (2010 – 2012) • Elektrisian Instrumen PT Semen Baturaja (Persero) Tbk (2010) / Instrument Electrician, PT Semen Baturaja (Persero) Tbk (2010) • Pelaksana Har Instrument & PLC PBR Tk. Pelaksana I PT Semen Baturaja (Persero) Tbk (2002 - 2010) / Instrument & PLC Maintenance Executive at Executive Level I, PT Semen Baturaja (Persero) Tbk (2002 – 2010) • Pelaksana II Instrument & Control System PT Semen Baturaja (Persero) Tbk (2002) / Instrument & Control System Executive Level II, PT Semen Baturaja (Persero) Tbk (2002) • Bengkel Mesin Konstruksi Tk. P.II PT Semen Baturaja (Persero) Tbk (1997 - 2002) / Construction Machine Workshop at Level P.II, PT Semen Baturaja (Persero) Tbk (1997 – 2002) • Karyawan Tetap sbg. Pelaksana II Pemeliharaan PBR PT Semen Baturaja (Persero) Tbk (1996 -1997) / Permanent Employee as Maintenance Executor Level II, PT Semen Baturaja (Persero) Tbk (1996 – 1997)
Sertifikasi yang Dimiliki / *Owned Certification*	• Ahli Keselamatan dan Kesehatan Kerja Umum, dari Kementerian Ketenagakerjaan RI Dirjen Pembinaan Pengawasan Ketenagakerjaan dan Keselamatan dan Kesehatan Kerja (2016) / General Occupational Health and Safety Expert, from the Ministry of Manpower of the Republic of Indonesia, Directorate General of Manpower Supervision and Occupational Safety and Health (2016) • Manajemen Energi Sub Bidang Industri – Manajer Energi Pratama, dari BNSP (Badan Nasional Sertifikasi Profesi) (2013) / Energy Management in the Industrial Sub-Sector – Junior Energy Manager, from the National Professional Certification Agency (BNSP) (2013)
Informasi Rangkap Jabatan / *Concurrent Position Information*	Beliau tidak memiliki rangkap jabatan baik di luar maupun di dalam Perusahaan, atau-pun pada Entitas Anak Perusahaan. / He does not hold any concurrent positions either outside or within the Company, or in any Subsidiary of the Company
Hubungan Afiliasi / *Affiliation*	Beliau tidak memiliki hubungan afiliasi baik dengan Direksi lainnya, Dewan Komisaris, ataupun dengan Pemegang Saham Utama dan Pemegang Saham Pengendali, baik langsung maupun tidak langsung / He is not affiliated with with other members of the Board of Directors, the Board of Commissioners, or the Majority Shareholders and Controlling Shareholders, either directly or indirectly
Kepemilikan Saham Perusahaan / *Company Shareholding*	Beliau memiliki kepemilikan saham di PT Semen Baturaja (Persero) Tbk sebanyak 620 lembar saham atau sebesar 0,0000062%, yang merupakan kepemilikan langsung / He directly holds 16,098 shares in PT Semen Baturaja (Persero) Tbk, representing 0.00016% of total shares

Profil Direksi
Board of Directors Profile



RAHMAT HIDAYAT

Direktur Keuangan dan SDM
Director of Finance and HC

Masa Jabatan / *Term of Office*	8 Mei 2023 – RUPS 2028, Periode Ke-1 (Satu) / May 8, 2023 – 2028 GMS, 1st (One) Period
Kewarganegaraan / *Citizenship*	Warga Negara Indonesia / Indonesian Citizens
Usia / *Age*	42 tahun / 42 years old
Tempat/Tanggal Lahir / *Place/Date of Birth*	Padang, 7 Agustus 1982 / Padang, August 7, 1982
Domisili / *Domicile*	Makasar, Sulawesi Selatan / Makassar, South Sulawesi

Riwayat Penunjukan / *Background of Appointment*	Berdasarkan keputusan pada Rapat Umum Pemegang Saham Tahunan (RUPST) Tahun Buku 2022 pada tanggal 08 Mei 2023 yang dinyatakan dalam Akta Notaris Aryanti Artisari S.H., M.Kn., No. 11 tanggal 08 Mei 2023. Kemudian berdasarkan Keputusan RUPST Tahun Buku 2024 tanggal 27 Mei 2025, terdapat perubahan nomenklatur jabatan dari Direktur (Fungsi Keuangan & SDM), menjadi Direktur Keuangan & SDM. / Based on the 2022 Annual General Meeting of Shareholders (AGMS) on May 8, 2023, as stated in the Notarial Deed of Aryanti Artisari S.H., M.Kn., No. 11 dated May 08, 2023. Based on the 2024 AGMS dated May 27, 2025, there was a change in the position nomenclature from Director (Finance & HC Function) to Director of Finance & HC.
Riwayat Pendidikan / *Educational Background*	• S2 Master of Business Administration (MBA), Universitas Gadjah Mada (2022) / Master of Business Administration (MBA) at Gadjah Mada University (2022) • S1 Akuntansi, Perbanas Institute (2005) / Bachelor's Degree of Accounting at Perbanas Institute (2005)
Riwayat Pekerjaan / *Work Experience*	• Direktur Keuangan PT Semen Indonesia Beton (SIB) (2019 – 2023) / Director of Finance of PT Semen Indonesia Beton (SIB) (2019 – 2023) • Ketua Tim Task Force Remedial Recovery PT Semen Indonesia (Persero) Tbk (SIG) (2023 – Sekarang) / Head of Task Force Remedial Recovery Team of PT Semen Indonesia (Persero) Tbk (SIG) (2023 – Present) • Komisaris Utama PT Varia Usaha Beton (VUB) (2021 - 2023) / President Commissioner of PT Varia Usaha Beton (VUB) (2021 - 2023) • Direktur Keuangan PT Topabiring Trans Logistik (Afiliasi PT Semen Tonasa (2018 – 2019) / Director of Finance of PT Topabiring Trans Logistik (Affiliates of PT Semen Tonasa (2018 – 2019)
Sertifikasi yang Dimiliki / *Owned Certification*	• In-person Masterclass Strategic HC Director Certificate Program 2025 by Danantara Indonesia (2025) • Risk Management Certification by LSP MKS: QRGP and QCRO (2024)
Informasi Rangkap Jabatan / *Concurrent Position Information*	Beliau tidak memiliki rangkap jabatan baik di luar maupun di dalam Perusahaan, ataupun pada Entitas Anak Perusahaan. / He does not hold any concurrent positions either outside or within the Company, or in any Subsidiary of the Company
Hubungan Afiliasi / *Affiliation*	Beliau tidak memiliki hubungan afiliasi baik dengan Direksi lainnya, Dewan Komisaris, ataupun dengan Pemegang Saham Utama dan Pemegang Saham Pengendali, baik langsung maupun tidak langsung / He has no affiliation with other Directors, Board of Commissioners, or Major Shareholders and Controlling Shareholders, either directly or indirectly
Kepemilikan Saham Perusahaan / *Company Shareholding*	Beliau tidak memiliki kepemilikan saham di PT Semen Baturaja (Persero) Tbk / He does not have shareholding in PT Semen Baturaja (Persero) Tbk.

Perubahan Komposisi Anggota Direksi dan Alasan Perubahannya

Changes in the Composition of the Board of Directors And Reasons for the Changes

Terdapat perubahan dalam komposisi Direksi Perseroan yang dilaksanakan pada Rapat Umum Pemegang Saham di tahun 2025, termasuk perubahan nomenklatur jabatan Direksi.

There were changes in the composition of the Company's Board of Directors made at the General Meeting of Shareholders in 2025, including changes to the nomenclature of director positions.

Adapun perubahan tersebut adalah sebagai berikut:

1. Pemberhentian dengan Hormat
   Muhammad Syafitri, yang sebelumnya menjabat sebagai Direktur Operasi.

2. Perubahan Nomenklatur Jabatan Direksi
   Jabatan yang semula bernama Direktur (Fungsi Keuangan & SDM) diubah menjadi Direktur Keuangan dan SDM.

3. Pengangkatan Direksi Baru
   Taufik diangkat sebagai Direktur Operasi.

The changes are as follows:

1. Dismissal with Respect Muhammad Syafitri, who previously served as Director of Operations, was honorably dismissed.

2. Change in Director Position Nomenclature The position previously named Director (Finance & HC Function) was changed to Director of Finance and HC.

3. Appointment of a New Director Taufik was appointed as Director of Operations.

Perubahan tersebut ditetapkan berdasarkan Keputusan Rapat Saham Pemegang Saham Tahunan (RUPST) Tahun Buku 2024 yang diselenggarakan pada 27 Mei 2025 sehingga susunan Direksi menjadi sebagai berikut:

- Direktur Utama : Suherman Yahya
- Direktur Operasi : Taufik
- Direktur Keuangan & SDM : Rahmat Hidayat

These changes were established based on the resolution of the Annual General Meeting of Shareholders (AGMS) for the 2024 fiscal year, held on May 27, 2025. The composition of the Board of Directors is as follows:

- President Director: Suherman Yahya
- Operations Director: Taufik
- Director of Finance & HC: Rahmat Hidayat



Profil Pejabat Eksekutif
Profile of Executive Officers



Dasar Hukum Pengangkatan / *Legal Basis of Appointment*	Surat Keputusan Direksi No. PH.01.04/004/2023 tanggal 01 Februari 2023 / Board of Directors Decree No. PH.01.04/004/2023 dated February 01, 2023
Masa Jabatan / *Term of Office*	01 Februari 2023 – Sekarang / February 01, 2023 – present
Kewarganegaraan / *Citizenship*	Warga Negara Indonesia / Indonesian Citizens
Usia / *Age*	45 tahun / 45 years old
Domisili / *Domicile*	Palembang, Sumatra Selatan, Indonesia / Palembang, South Sumatra, Indonesia
Bergabung di Perusahaan / *Join the Company*	2004
Riwayat Pendidikan / *Educational Background*	• S2 Manajemen Keuangan, Universitas Sriwijaya (2022) / Master of Financial Management, Sriwijaya University (2022) • S1 Akuntansi, Universitas Sriwijaya (2002) / Bachelor's Degree in Accounting, Sriwijaya University (2002)
Pengalaman Kerja / *Work Experience*	• VP of Accounting & Finance (2023-2025) • VP Corporate Secretary (2020-2023) • Vice President Logistic (2019- 2020) • Vice President Marketing (2018-2019)
Sertifikasi yang Dimiliki / *Owned Certification*	Kursus Pajak Tingkat Brevet A, dari LP3 Yayasan Artha Bakti Palembang, (2005) / Brevet A Level Tax Course from LP3 Palembang Artha Bakti Foundation, (2005)

DODDY IRAWAN
Vice President of Accounting & Finance



Dasar Hukum Pengangkatan / *Legal Basis of Appointment*	Surat Keputusan Direksi No.PH.01.04/052/2025 tanggal 15 Juni 2025 / Board of Directors Decree No. PH.01.04/052/2025 dated June 15, 2025
Masa Jabatan / *Term of Office*	15 Juni 2025 – Sekarang / June 15, 2025 – Present
Kewarganegaraan / *Citizenship*	Warga Negara Indonesia / Indonesian Citizens
Usia / *Age*	49 tahun / 49 years old
Domisili / *Domicile*	Palembang, Sumatra Selatan, Indonesia / Palembang, South Sumatra, Indonesia
Bergabung di Perusahaan / *Join the Company*	2003
Riwayat Pendidikan / *Educational Background*	• S2 Manajemen Universitas Indo Global Mandiri (2020) / Master's Degree in Management from Universitas indo Global Mandirii (2020) • S1 Ekonomi Manajemen, Universitas Sriwijaya (2001) / Bachelor's Degree in Management Economics, Universitas Sriwijaya (2001)
Pengalaman Kerja / *Work Experience*	• Direktur PT Baturaja Daya Insani Tk Vice President (2025) / Director, PT Baturaja Daya Insani at Vice President Level (2025) • Direktur Keuangan & SDM PT Baturaja Daya Insani Tk Vice President (2023-2025) / Director of Finance & Human Capital, PT Baturaja Daya Insani at Vice President Level (2023 - 2025) • Staf Direktur Utama ditugaskan di Perusahaan Afiliasi Dana Pensiun SMBR Tingkat VP (2023) / President Director Staff assigned to SMBR Pension Fund Affiliate Company VP Level (2023) • Staf Direktur Utama ditugaskan Pengawasan Monitoring dan Evaluasi Efektifitas Fungsi Pemasaran, Penjualan dan Logistik yang terintegrasi dengan SIG Tingkat VP (2023) / President Director Staff assigned to Supervise Monitoring and Evaluation of Effectiveness of Marketing, Sales and Logistics Functions integrated with VP Level GIS (2023) • PJ VP Internal Audit (2022-2023) / Acting VP Internal Audit (2022-2023) • Staf Direktur Pemasaran Tingkat VP (2020-2022) / VP Level Marketing Director Staff (2020-2022) • Vice President Logistic (2019- 2020) / Vice President Logistics (2019- 2020) • Vice President Marketing (2018-2019) / Vice President Marketing, PT Semen Baturaja (Persero) Tbk (2018-2019)
Sertifikasi yang Dimiliki / *Owned Certification*	PIA (Professional Internal Auditor), dari Asosiasi Auditor Internal (2022) / PIA (Professional Internal Auditor), from the Internal Auditors Association (2022)

MUHAMMAD YUNUS
Direktur Keuangan & SDM PT Baturaja Daya Insani
Director of Finance & HC at PT Baturaja Daya Insani

Profil Pejabat Eksekutif
Profile of Executive Officers



TARIDA TAMBUNAN
Vice President of Marketing Planning & Development

Dasar Hukum Pengangkatan / *Legal Basis of Appointment*	Surat Keputusan Direksi No. PH.01.04/070/2025 tanggal 01 Juli 2025 / Board of Directors Decree No. PH.01.04/070/2025 dated July 1, 2025
Masa Jabatan / *Term of Office*	01 Juli 2025 – Sekarang / July 01, 2025 – Present
Kewarganegaraan / *Citizenship*	Warga Negara Indonesia / Indonesian Citizens
Usia / *Age*	43 tahun / 43 years old
Domisili / *Domicile*	Palembang, Sumatra Selatan, Indonesia / Palembang, South Sumatra, Indonesia
Bergabung di Perusahaan / *Join the Company*	2007
Riwayat Pendidikan / *Educational Background*	S1 Akuntansi Universitas Sriwijaya (2005) / Bachelor of Accounting,Universitas Sriwijaya (2005)
Pengalaman Kerja / *Work Experience*	• Vice President of Marketing Planning & Development (2025) • Vice President of Procurement (2025) • Vice President of Performance Management Office (2022-2025) • Vice President Marketing (2020-Juni 2022) / Vice President of Marketing (2020 – June 2022) • Vice President Strategic Planning & Corporate Performance Management (2019-2020) / Vice President of Strategic Planning & Corporate Performance Management (2019 – 2020)
Sertifikasi yang Dimiliki / *Owned Certification*	• Marketing – Brand Management Certification, MarkPlus Inc. (2022) • Kursus Pajak Tingkat Brevet A, dari LP3 Yayasan Artha Bakti Palembang (2017) / Brevet A Tax Course from LP3 Yayasan Artha Bakti Palembang (2017)



MUHAMMAD BENI
Vice President Of Mining & Waste Management

Dasar Hukum Pengangkatan / *Legal Basis of Appointment*	Surat Keputusan Direksi No. PH.01.04/022/2024 tanggal 01 Maret 2024 / Board of Directors Decree No. PH.01.04/022/2024 dated March 1, 2024
Masa Jabatan / *Term of Office*	01 Juli 2024 – Sekarang / July 01, 2024 – Present
Kewarganegaraan / *Citizenship*	Warga Negara Indonesia / Indonesian Citizens
Usia / *Age*	48 tahun / 48 years old
Domisili / *Domicile*	Palembang, Sumatra Selatan, Indonesia / Palembang, South Sumatra, Indonesia
Bergabung di Perusahaan / *Join the Company*	2004
Riwayat Pendidikan / *Educational Background*	• S2 Manajemen Universitas Sriwijaya (2019) / Master's Degree from Universitas Sriwijaya (2019) • S1 Teknik Mesin Universitas Sriwijaya (2002) / Bachelor's Degree from Universitas Sriwijaya (2002)
Pengalaman Kerja / *Work Experience*	• Vice President of Mining & Waste Management (2025) • Vice President of Mining Merangkap Vice President Of Maintenance (2023-2024) / Vice President Of Mining Merangkap Vice President Of Maintenance (2023-2024) • Vice President of Mining (2023) • Vice President Research & Engineering Merangkap Vice President Mining (2023) / Vice President Research and Engineering Concurrently Vice President Mining (2023) • Vice President Research & Engineering (2022-2023) • Vice President Sales Area 2 (2021-2022)
Sertifikasi yang Dimiliki / *Owned Certification*	• Pengawas Operasional Utama, dari BNSP (Badan Nasional Sertifikasi Profesi) (2023) / Main Operational Supervisor, from BNSP (National Professional Certification Body)(2023) • Pengawas Operasional Madya, dari BNSP (Badan Nasional Sertifikasi Profesi) (2022) / Intermediate Operational Supervisor, from BNSP (National Body for Professional Certification)(2022) • Pengawas Operasional Pertama, dari BNSP (Badan Nasional Sertifikasi Profesi) (2022) / First Operational Supervisor, from BNSP (National Professional Certification Body)(2022)

Profil Pejabat Eksekutif
Profile of Executive Officers



AHMAD FAISAL RAMADHAN

Direktur Keuangan & SDM PT Baturaja Multi Usaha

Director of Finance & Human Capital, PT Baturaja Multi Usaha

Dasar Hukum Pengangkatan / *Legal Basis of Appointment*	Surat Keputusan Direksi No. PH.01.04/013/2024 tanggal 05 Januari 2024 / Board of Di-rectors Decree No. PH.01.04/013/2024 dated January 5, 2024
Masa Jabatan / *Term of Office*	05 Januari 2024 – Sekarang / January 5, 2024 – Present
Kewarganegaraan / *Citizenship*	Warga Negara Indonesia / Indonesian Citizens
Usia / *Age*	43 tahun / 43 years old
Domisili / *Domicile*	Palembang, Sumatra Selatan, Indonesia / Palembang, South Sumatra, Indonesia
Bergabung di Perusahaan / *Join the Company*	2007

Riwayat Pendidikan / *Educational Background*	• S2 Manajemen, Universitas Sriwijaya (2022) / Master's Degree in Management, Universitas Sriwijaya (2022) • S1 Ekonomi Akuntansi, Universitas Sriwijaya (2004) / Bachelor's Degree in Accounting Economics, Universitas Sriwijaya (2004)
Pengalaman Kerja / *Work Experience*	• Direktur Keuangan & SDM PT Baturaja Multi Usaha Tk Vice President (2024-2025) / Director of Finance & Human Capital, PT Baturaja Multi Usaha at Vice President Level (2024 – 2025) • Staf Direktur Utama Ditugaskan Di Anak Perusahaan Pt Bmu Tk Vice President (2023-2024) / Staf Direktur Utama Ditugaskan Di Anak Perusahaan Pt Bmu Tk Vice President (2023-2024) • Staf Direktur Utama ditugaskan Pengawasan Monitoring dan Evaluasi PT BMU dan Piutang Usaha Perusahaan Tk Vice President (2023) / President Director Staff assigned to Monitoring and Evaluation Supervision of PT BMU and Accounts Receivables of Tk Vice President Company (2023) • Staf Direktur Utama ditugaskan di Anak Usaha Perusahaan PT BMU Tk Vice President / President Director Staff is assigned to the Company's Subsidiary PT BMU Tk Vice President • Vice President Accounting & Finance (2022 - 2023) • Vice President Management Accounting & ICT (2019-2022)
Sertifikasi yang Dimiliki / *Owned Certification*	• Risk Management – QRMP (Qualified Risk Management Professional), dari BNSP (Badan Nasional Sertifikasi Profesi) (2022) / Risk Management – QRMP (Qualified Risk Management Professional), from BNSP (Badan Nasional Sertifikasi Profesi) (2022) • Risk Management - ERMCP (Enterprise Risk Management Certified Professional), dari ERMA (Enterprise Risk Management Academy) (2021) / Risk Management - ERMCP (Enterprise Risk Management Certified Professional), from ERMA (Enterprise Risk Management Academy) (2021) • CA (Chartered Accountant) dari IAI (Ikatan Akuntansi Indonesia) (2014) / CA (Chartered Accountant) from IAI (Indonesian Accounting Association) (2014)

Profil Pejabat Eksekutif
Profile of Executive Officers



HARI LIANDU
Vice President of Corporate Secretary

Dasar Hukum Pengangkatan / *Legal Basis of Appointment*	Surat Keputusan Direksi No. PH.01.04/022/2024 tanggal 01 Maret 2024 / Board of Directors Decree No. PH.01.04/022/2024 dated March 1, 2024
Masa Jabatan / *Term of Office*	01 Maret 2024 – Sekarang / March 01, 2024 – Present
Kewarganegaraan / *Citizenship*	Warga Negara Indonesia / Indonesian Citizens
Usia / *Age*	47 tahun / 46 years old
Domisili / *Domicile*	Palembang, Sumatra Selatan, Indonesia / Palembang, South Sumatra, Indonesia
Bergabung di Perusahaan / *Join the Company*	2004

Riwayat Pendidikan / *Educational Background*	• S2 Magister Manajemen Universitas Sriwijaya (2023) / - Master's Degree in Management from Universitas Sriwijaya (2023) • S1 Ekonomi Akuntansi Universitas Jambi (2001) / Bachelor's Degree of Accounting Economy from Universitas Jambi (2001)
Pengalaman Kerja / *Work Experience*	• Vice President of Corporate Secretary (2024-2025) • Vice President of Internal Audit (2023-2024) • Vice President Management Accounting & ICT (2022-2023) / Vice President of Management Accounting & ICT (2022 – 2023) • Vice President Accounting & Finance (2018-2022) / Vice President of Accounting & Finance (2018 – 2022) • Vice President Management Accounting (2018-2019) / Vice President of Management Accounting (2018 – 2019)
Sertifikasi yang Dimiliki / *Owned Certification*	• Kepala Satuan Pengawasan Internal, dari Pusat Pengembangan Akuntansi dan Keuangan (2023) / Head of Internal Control Unit, from the Accounting and Finance Development Center (2023) • Risk Management – QRMO (Qualified Risk Management Officer), dari BNSP (Badan Nasional Sertifikasi Profesi) (2023) / Risk Management – QRMO (Qualified Risk Management Officer), from BNSP (Badan Nasional Sertifikasi Profesi) (2023) • Kursus Pajak Tingkat Brevet A, dari LP3 Yayasan Artha Bakti Palembang (2003) / Brevet A Level Tax Course, from LP3 Palembang Artha Bakti Foundation (2003)



FITRIA MARGARETHA
Vice President of Human Capital & Governance, Risk, Internal Control

Dasar Hukum Pengangkatan / *Legal Basis of Appointment*	Surat Keputusan Direksi No. PH.01.04/052/2025 tanggal 15 Juni 2025 / Board of Directors Decree No. PH.01.04/052/2025 dated June 15, 2025
Masa Jabatan / *Term of Office*	15 Juni 2025 – Sekarang / June 15, 2025 – Present
Kewarganegaraan / *Citizenship*	Warga Negara Indonesia / Indonesian Citizens
Usia / *Age*	46 tahun / 46 years old
Domisili / *Domicile*	Palembang, Sumatra Selatan, Indonesia / Palembang, South Sumatra, Indonesia
Bergabung di Perusahaan / *Join the Company*	2004

Riwayat Pendidikan / *Educational Background*	• S2 Manajemen, Universitas Sriwijaya (2020) / Master's Degree in Management, Universitas Sriwijaya (2020) • S1 Ekonomi Manajemen, Universitas Muhammadiyah Palembang (2001) / Bachelor's Degree in Management Economics, Universitas Muhammadiyah Palembang (2001)
Pengalaman Kerja / *Work Experience*	• Vice President of Human Capital & Governance, Risk, Internal Control (2025) • Vice President of Human Capital & Governance, Risk, Compliance (2024-2025) • Vice President of Human Resource & General Affair (2023-2024) • Vice President of Risk Management (2022-2023) • Vice President Human Resource & General Affair (2020-2022) / Vice President of Human Resource & General Affairs (2020 – 2022) • Vice President Human Resource (2018-2020) / Vice President of Human Resource (2018 – 2020)
Sertifikasi yang Dimiliki / *Owned Certification*	*Risk Management* – QCRO (*Qualified Chief Risk Officer*), dari BNSP (Badan Nasional Sertifikasi Profesi) (2023) / Risk Management – QCRO (Qualified Chief Risk Officer), from BNSP (Badan Nasional Sertifikasi Profesi) (2023)

Profil Pejabat Eksekutif
Profile of Executive Officers



HERU RUSDIANSYAH
Vice President of Internal Audit

Dasar Hukum Pengangkatan / *Legal Basis of Appointment*	Surat Keputusan Direksi No. PH.01.04/022/2024 tanggal 01 Maret 2024 / Board of Directors Decree No. PH.01.04/022/2024 dated March 1, 2024
Masa Jabatan / *Term of Office*	01 Maret 2024 – Sekarang / March 1, 2024 – Present
Kewarganegaraan / *Citizenship*	Warga Negara Indonesia / Indonesian Citizens
Usia / *Age*	48 tahun / 48 years old
Domisili / *Domicile*	Palembang, Sumatra Selatan, Indonesia / Palembang, South Sumatra, Indonesia
Bergabung di Perusahaan / *Join the Company*	2002
Riwayat Pendidikan / *Educational Background*	• S2 Manajamen Keuangan, Universitas Sriwijaya (2017) / Master's Degree in Financial Management, Universitas Sriwijaya (2017) • S1 Akuntansi, Universitas Sriwijaya (2000) / Bachelor's Degree in Accounting, Universitas Sriwijaya (2000)
Pengalaman Kerja / *Work Experience*	• Vice President of Internal Audit (2024-2025) • Vice President of Risk Management (2023-2024) • Vice President Human Resource & General Affair (2022-2023) / Vice President of Human Resource & General Affairs (2022 – 2023) • Vice President Internal Audit (2018-2022) / Vice President of Internal Audit (2018 – 2022) • Vice President Accounting & Finance (2018) / Vice President of Accounting & Finance (2018)
Sertifikasi yang Dimiliki / *Owned Certification*	• Risk Management – QRGP (Qualified Risk Governance Professional), dari BNSP (Badan Nasional Sertifikasi Profesi) (2023) / Risk Management – QRGP (Qualified Risk Governance Professional), from BNSP (National Board for Professional Certification) (2023) • Manajemen Sumber Daya Manusia – Pengelolaan Hubungan Industrial, dari BNSP (Badan Nasional Sertifikasi Profesi), (2022) / Human Capital Management – Industrial Relations Management, from BNSP (National Board for Professional Certification), (2022) • Kepala Satuan Pengawas Intern, dari Pusat Pengembangan Akuntansi dan Keuangan (2018) / Head of Internal Audit Unit, from the Accounting and Finance Development Center (2018)

Profil Pejabat Eksekutif
Profile of Executive Officers



KARTHA KURNIADI
Vice President of Sales

Dasar Hukum Pengangkatan / *Legal Basis of Appointment*	Surat Keputusan Direksi No. PH.01.04/070/2025 tanggal 01 Juli 2025 / Board of Directors Decree No. PH.01.04/070/2025 dated July 1, 2025
Masa Jabatan / *Term of Office*	01 Juli 2025 – Sekarang / July 01, 2025 – present
Kewarganegaraan / *Citizenship*	Warga Negara Indonesia / Indonesian Citizens
Usia / *Age*	52 tahun / 52 years old
Domisili / *Domicile*	Palembang, Sumatra Selatan, Indonesia / Palembang, South Sumatra, Indonesia
Bergabung di Perusahaan / *Join the Company*	2003

Riwayat Pendidikan / *Educational Background*	• S2 Manajemen Pemasaran, Universitas Sriwijaya (2021) / Master's Degree in Marketing Management, Universitas Sriwijaya (2021) • S1 Teknik Mesin, Universitas Sriwijaya (1997) / Bachelor's Degree in Mechanical Engineering, Universitas Sriwijaya (1997)
Pengalaman Kerja / *Work Experience*	• Vice President of Sales (2025) • Employee on Duty PT Semen Indonesia (Persero) Tbk Sebagai GM of Retail Sales (2024-2025) • Vice President of Marketing Merangkap Vice President of Sales Area 1, Vice President of Sales Area 2, ditugaskan PGS General Manager of Retail Sales Regional II PT Semen Indonesia (Persero) Tbk (2023-2024) / Vice President of Marketing, concurrently Vice President of Sales Area 1 and Vice President of Sales Area 2, assigned as Acting General Manager of Retail Sales Regional II at PT Semen Indonesia (Persero) Tbk (2023 – 2024) • Vice President of Marketing (2023) • Vice President of Marketing merangkap Vice President of Sales Area 2 (2023) / Vice President of Marketing concurrently Vice President of Sales Area 2 (2023) • Vice President Marketing (2022-2023) / Vice President of Marketing (2022 – 2023) • Vice President Sales (2020-2022) / Vice President of Sales (2020 – 2022) • Vice President Operation I (2018-2020) / Vice President of Operations I (2018 – 2020) • Vice President Human Resources (2018) / Vice President of Human Resources (2018) • Ka. Departemen Logistik (2016-2018) / Vice President of Human Resources (2018
Sertifikasi yang Dimiliki / *Owned Certification*	• Manajemen Energi Sub Bidang Industri – Manajer Energi Pratama, dari BNSP (Badan Nasional Sertifikasi Profesi)(2014) / Industrial Sub Sector Energy Management – Primary Energy Manager, from BNSP (National Professional Certification Body)(2014) • Manajemen Energi Sub Bidang Industri – Manajer Energi Pratama, dari BNSP (Badan Nasional Sertifikasi Profesi)(2012) / Industrial Sub Sector Energy Management – Primary Energy Manager, from BNSP (National Professional Certification Agency)(2012)

Profil Pejabat Eksekutif
Profile of Executive Officers



Dasar Hukum Pengangkatan / *Legal Basis of Appointment*	Surat Keputusan Direksi No. PH.01.04/052/2025 tanggal 01 Juni 2025 / Board of Directors Decree No. PH.01.04/052/2025 dated June 01, 2025
Masa Jabatan / *Term of Office*	01 Juni 2025 – Sekarang / June 01, 2025 – Present
Kewarganegaraan / *Citizenship*	Warga Negara Indonesia / Indonesian Citizens
Usia / *Age*	46 tahun / 46 years old
Domisili / *Domicile*	Palembang, Sumatra Selatan, Indonesia / Palembang, South Sumatra, Indonesia
Bergabung di Perusahaan / *Join the Company*	2003

Riwayat Pendidikan / *Educational Background*	S1 Ekonomi, Universitas Sriwijaya (2001) / Bachelor's Degree in Economics, Universitas Sriwijaya (2001)
Pengalaman Kerja / *Work Experience*	• Vice President of Performance Management (2025) • Direktur Utama PT Baturaja Daya Insani Tk Vice President (2024-2025) / President Director of PT Baturaja Daya Insani at Vice President Level (2024 – 2025) • Vice President of Logistic (2022-2024) / Vice President of Logistics (2022 – 2024) • Staf Direktur Pemasaran Tingkat VP Ditugaskan di Logistic (2020) / Staff of Marketing Director at VP Level assigned to Logistics (2020) • Vice President Corporate Services Management (2019-2020) / Vice President of Corporate Services Management (2019 – 2020) • Vice President Management Accounting (2018-2019) / Vice President of Management Accounting (2018 – 2019)
Sertifikasi yang Dimiliki / *Owned Certification*	Tidak ada / None

ADE CHITRA KUSUMA
Vice President of Performance Management



Dasar Hukum Pengangkatan / *Legal Basis of Appointment*	Surat Keputusan Direksi No. PH.01.04/070/2025 tanggal 01 Juli 2025 / Board of Directors Decree No. PH.01.04/070/2025 dated July 01, 2025
Masa Jabatan / *Term of Office*	01 Juli 2025 – Sekarang / July 01, 2025 – Present
Kewarganegaraan / *Citizenship*	Warga Negara Indonesia / Indonesian Citizens
Usia / *Age*	48 tahun / 48 years old
Domisili / *Domicile*	Palembang, Sumatra Selatan, Indonesia / Palembang, South Sumatra, Indonesia
Bergabung di Perusahaan / *Join the Company*	1996

Riwayat Pendidikan / *Educational Background*	• D4 Teknik Elektro, Politeknik Negeri Sriwijaya Palembang (2021) / Associate Degree 4 in Electrical Engineering, Politeknik Negeri Sriwijaya Palembang (2021) • D3 Teknik Elektro, Universitas Baturaja (2003) / Associate Degree 3 in Electrical Engineering, Universitas Baturaja (2003)
Pengalaman Kerja / *Work Experience*	• Vice President of Procurement (2025) • Vice President of Maintenance (2025) • Vice President of Maintenance Merangkap President of Technical Plant (2024-2025) • Vice President of Production Maintenance Planning & Evaluation merangkap Vice President of Production (2023-2024) • Vice President of Research & Engineering (2023) • Vice President Sales Area 2 (2022-2023) / Vice President of Sales Area 2 (2022 – 2023) • Vice President Sales Area 3 (2021-2022) / Vice President of Sales Area 3 (2021 – 2022)
Sertifikasi yang Dimiliki / *Owned Certification*	Manajer Energi, dari PT Benefita Indonesia (2017) / Energy Manager, from PT Benefita Indonesia (2017)

EKO DAVID IRAWAN
Vice President of Procurement

Profil Pejabat Eksekutif
Profile of Executive Officers



BASTHONY SANTRI
Vice President of Production

Dasar Hukum Pengangkatan / *Legal Basis of Appointment*	Surat Keputusan Direksi No. PH.01.04/052/2025 tanggal 15 Juni 2025 / Board of Directors Decree No. PH.01.04/052/2025 dated June 15, 2025
Masa Jabatan / *Term of Office*	15 Juni 2025 – Sekarang / June 15, 2025 – Present
Kewarganegaraan / *Citizenship*	Warga Negara Indonesia / Indonesian Citizens
Usia / *Age*	43 tahun / 43 years old
Domisili / *Domicile*	Palembang, Sumatra Selatan, Indonesia / Palembang, South Sumatra, Indonesia
Bergabung di Perusahaan / *Join the Company*	2007
Riwayat Pendidikan / *Educational Background*	• S2 Manajemen, Universitas Sriwijaya (2021) / Master's Degree in Management, Universitas Sriwijaya (2021) • S1 Teknik Mesin, Universitas Sriwijaya (2005) / Bachelor's Degree in Mechanical Engineering, Universitas Sriwijaya (2005)
Pengalaman Kerja / *Work Experience*	• Vice President of Production (2025) • Vice President of Procurement (2024-2025) • Vice President of Corporate Secretary (2023-2024) • Staf Direktur Umum & SDM Tk Vice President (2023) / Staff Director General & HC Tk Vice President (2023) • Direktur PT Baturaja Multi Usaha Tk Vice President (2020-2023) / Director of PT Baturaja Multi Usaha Tk Vice President (2020-2023) • Vice President Corporate Secretary (2018-2020)
Sertifikasi yang Dimiliki / *Owned Certification*	Tidak ada / None



ERNI KURNIATI*
Direktur Utama Dana Pensiun Karyawan Semen Baturaja Tk Vice President
President Director of Semen Baturaja Employee Pension Fund Level Vice President

Dasar Hukum Pengangkatan / *Legal Basis of Appointment*	Surat Keputusan Direksi No. PH.01.04/004/2023 tanggal 01 Februari 2023 / Board of Directors Decree No. PH.01.04/004/2023 dated February 01, 2023
Masa Jabatan / *Term of Office*	04 Maret 2019 – 1 September 2025 / March 04, 2019 – September 1, 2025
Kewarganegaraan / *Citizenship*	Warga Negara Indonesia / Indonesian Citizens
Usia / *Age*	56 tahun / 56 years old
Domisili / *Domicile*	Palembang, Sumatera Selatan, Indonesia / Palembang, South Sumatera, Indonesia
Bergabung di Perusahaan / *Join the Company*	1997
Riwayat Pendidikan / *Educational Background*	S1 Ekonomi Akuntansi, Universitas Mercu Buana Jakarta (1994) / Bachelor's Degree of Accounting Economics, University of Mercu Buana Jakarta (1994)
Pengalaman Kerja / *Work Experience*	• Staf Vice President Level Accounting & Finance Ditugaskan di Dana Pensiun Tk. Senior Manager (2018-2019) / Vice President Level Accounting & Finance Staff Assigned to the Pension Fund Tk. Senior Manager (2018-2019) • Staf Dept Keuangan ditugaskan pada DPKSB Tk Ka Biro / Finance Dept staff assigned to DPKSB Tk. Bureau chief
Sertifikasi yang Dimiliki / *Owned Certification*	Manajemen Umum Dana Pensiun, dari Lembaga Standar Profesi Dana Pensiun (2009) / General Management of Pension Funds, from the Pension Fund Professional Standards Institute (2009)

*Beliau sudah tidak lagi menjabat sejak tanggal 1 September 2025 sehubungan dengan berakhirnya masa jabatan. / She ceased to hold office on September 1, 2025, upon the expiration of her term of office.

Profil Pejabat Eksekutif
Profile of Executive Officers



AZHAR

Direktur Utama Dana Pensiun Karyawan Semen Baturaja Tk Vice President / President Director of Semen Baturaja Employee Pension Fund at Vice President Level

Dasar Hukum Pengangkatan / *Legal Basis of Appointment*	Surat Keputusan Direksi No. PH.01.04/136/2025 tanggal 01 Oktober 2025 / Board of Directors Decree No. PH.01.04/136/2025 dated October 01, 2025
Masa Jabatan / *Term of Office*	01 Oktober 2025 – Sekarang / October 01, 2025 – Present
Kewarganegaraan / *Citizenship*	Warga Negara Indonesia / Indonesian Citizens
Usia / *Age*	51 tahun / 51 years old
Domisili / *Domicile*	Palembang, Sumatra Selatan, Indonesia / Palembang, South Sumatra, Indonesia
Bergabung di Perusahaan / *Join the Company*	1997

Riwayat Pendidikan / *Educational Background*	• S2 - Manajemen, Universitas Indo Global Mandiri (2020) / Master's Degree (S2) – Management, Universitas Indo Global Mandiri (2020) • S1 – Ekonomi Manajemen, Universitas Baturaja (2011) / Bachelor's Degree (S1) – Economics and Management, Universitas Baturaja (2011)
Pengalaman Kerja / *Work Experience*	• Direktur Utama Dana Pensiun Karyawan Semen Baturaja Tk Pj Vice Presidient (2025) / President Director of Semen Baturaja Employee Pension Fund at Acting Vice President Level (2025) • Direktur Dana Pensiun Karyawan Semen Baturaja Tk Senior Manager (2024-2025) / Director of Semen Baturaja Employee Pension Fund at Senior Manager Level (2024 – 2025) • Senior Manager Audit Planning, Monitor & Evaluation (2019-2024) / Senior Manager of Audit Planning, Monitoring & Evaluation (2019 – 2024) • Senior Manager Financial Audit (2018-2019) / Senior Manager of Financial Audit (2018 – 2019)
Sertifikasi yang Dimiliki / *Owned Certification*	• Fixed Income Analyst dari Lembaga Sertifikasi Profesi Pasar Modal (2024) / Fixed Income Analyst, from the Capital Market Professional Certification Institute (2024) • Manajemen Umum Dana Pensiun, dari Lembaga Standar Profesi Dana Pensiun (2024) / General Pension Fund Management, from the Pension Fund Professional Standards Institute (2024) • Qualified Risk Management Officer (QRMO) dari Lembaga Sertifikasi Profesi Mitra Kalyana Sejahtera (2023) / Qualified Risk Management Officer (QRMO), from the Mitra Kalyana Sejahtera Professional Certification Institute (2023)

Profil Pejabat Eksekutif
Profile of Executive Officers



JOGY ALPHA MEDIARTA

Vice President of Maintenance

Dasar Hukum Pengangkatan / *Legal Basis of Appointment*	Surat Keputusan Direksi No. PH.01.04/070/2024 tanggal 01 Juli 2025 / Board of Directors Decree No. PH.01.04/070/2024 dated July 01, 2025
Masa Jabatan / *Term of Office*	01 Juli 2025 – Sekarang / July 01, 2025 – Present
Kewarganegaraan / *Citizenship*	Warga Negara Indonesia / Indonesian Citizens
Usia / *Age*	46 tahun / 46 years old
Domisili / *Domicile*	Palembang, Sumatra Selatan, Indonesia / Palembang, South Sumatra, Indonesia
Bergabung di Perusahaan / *Join the Company*	2010

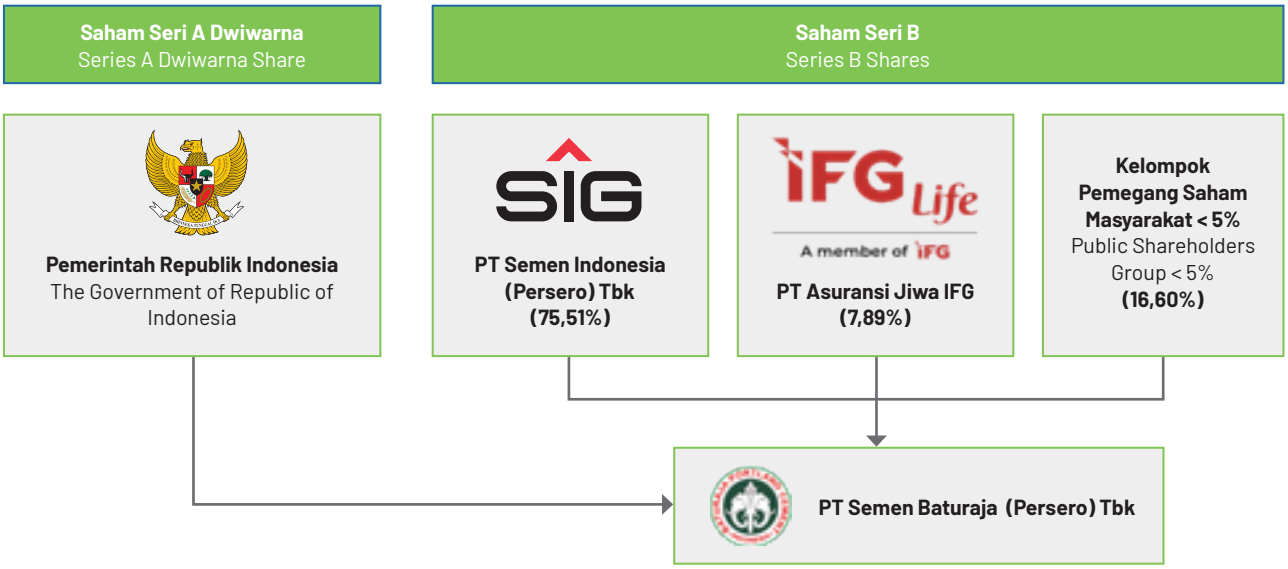
Riwayat Pendidikan / *Educational Background*	• S2 Manajemen, Universitas Indo Global Mandiri (2020) / Master's Degree in Management, Universitas Indo Global Mandiri (2020) • S1 Teknik Tambang, Universitas Sriwijaya (2002) / Bachelor's Degree in Mining Engineering, Universitas Sriwijaya (2002)
Pengalaman Kerja / *Work Experience*	• Vice President of Maintenance (2025) • Vice President of Logistic (2024-2025) • Vice President Research & Engineering (2022) • Staf Direktur Produksi & Pengembangan Ditugaskan Sebagai Ketua TPM Promotor Tk Vice President (2021-2022) / Production & Development Director Staff Assigned as Chairman of TPM Promoter Tk Vice President (2021-2022) • Vice President SSHE (2019-2021) / Vice President of SSHE (2019 – 2021) • Vice President QSHE (2018-2019) / Vice President of QSHE (2018 – 2019)
Sertifikasi yang Dimiliki / *Owned Certification*	• Manajemen Umum Dana Pensiun, dari Lembaga Standar Profesi Dana Pensiun (2024) / General Pension Fund Management, from the Pension Fund Professional Standards Institute (2024) • Qualified Risk Management Officer (QRMO) dari Lembaga Sertifikasi Profesi Mitra Kalyana Sejahtera (2023) / Qualified Risk Management Officer (QRMO), from the Mitra Kalyana Sejahtera Professional Certification Institute (2023) • Pimpinan Pengamanan Gada Utama, dari BUJP Jaga Nusantara Satu (2022) / Gada Utama Security Leader, from BUJP Jaga Nusantara Satu (2022) • Pengawas Operasional Utama, dari Lembaga PPSDM Geominerba (2011) / Main Operational Supervisor, from Geominerba PPSDM Institute (2011) • Pengawas Operasional Madya, dari Lembaga PPSDM Geominerba (2011) / Intermediate Operational Supervisor, from Geominerba PPSDM Institute (2011) • Pengawas Operasional Pertama, dari Lembaga PPSDM Geominerba (2010) / Junior Operational Supervisor, from the Geominerba PPSDM Institute (2010)

Demografi Karyawan
Employee Demography

Informasi mengenai jumlah karyawan berdasarkan level organisasi, tingkat pendidikan, status kepegawaian, rentang usia, jenis kelamin, dan unit bisnis telah disajikan dalam bab Tinjauan Unit Pendukung Bisnis dalam Laporan Tahunan ini.

Information regarding the number of employees by organizational level, educational background, employment status, age range, gender, and business unit has been presented in the Business Support Unit Review chapter of this Annual Report.

Struktur Pemegang Saham
Shareholding Structure



Informasi Komposisi Pemegang Saham
Company Shareholding Composition

PENGALIHAN SAHAM NEGARA REPUBLIK INDONESIA PADA PERUSAHAAN KE SEMEN INDONESIA

Pemerintah Indonesia resmi melakukan inbreng saham dengan mengalihkan saham Negara Republik Indonesia sejumlah 7.499.999.999 lembar saham Seri B dengan nilai seluruhnya sebesar Rp2.848.672.369.646,- atau mewakili 75,51% dari seluruh modal ditempatkan dan disetor penuh dalam Perusahaan ke dalam saham PT Semen Indonesia (Persero) Tbk atau Semen Indonesia (SIG), sebagai kelanjutan Program Integrasi BUMN Sub Klaster Semen melalui proses Hak Memesan Efek Terlebih Dahulu (HMETD).

TRANSFER OF REPUBLIC OF INDONESIA SHARES IN THE COMPANY TO CEMENT INDONESIA

The Government of Indonesia officially conducted a share inbreng by transferring 7,499,999,999 Series B shares of the Republic of Indonesia, with a total value of Rp2,848,672,369,646, representing 75.51% of the total issued and fully paid-up capital of the Company, into the shares of PT Semen Indonesia (Persero) Tbk or Semen Indonesia (SIG), as a continuation of the State-Owned Enterprise Cement Sub-Cluster Integration Program through a Rights Issue (HMETD) process.

Informasi Komposisi Pemegang Saham
Company Shareholding Composition

Proses pengalihan saham ini, dilaksanakan melalui penandatanganan Akta Perjanjian Pengalihan Saham No. 15, yang dibuat di hadapan Aulia Taufani, S.H., Notaris, di Jakarta, yang dilakukan oleh Wakil Menteri BUMN II, Kartika Wirjoatmodjo, selaku wakil dari Pemerintah, dan Direktur Utama SIG, Donny Arsal, di Kantor Kementerian BUMN, Jakarta, pada 19 Desember 2022. Transaksi inbreng saham ini tidak mengubah porsi kepemilikan Pemerintah atas saham pengendali di SIG, dan Pemerintah juga tetap memiliki 1 saham Seri A Dwiwarna di SMBR. Berdasarkan penandatanganan Akta tersebut, sekaligus merubah komposisi kepemilikan saham Perusahaan, serta status Perusahaan dari PT Semen Baturaja (Persero) Tbk menjadi PT Semen Baturaja (Persero) Tbk.

Penandatanganan Akta Perjanjian Pengalihan Saham ini, merupakan pelaksanaan atas Peraturan Pemerintah Republik Indonesia No. 33 yang diterbitkan pada tanggal 21 September 2022, tentang Penambahan Penyertaan Modal Negara Republik Indonesia ke Dalam Modal Saham Perusahaan Perseroan (Persero) PT Semen Indonesia Tbk, yang telah dituangkan dalam Lembaran Negara Republik Indonesia No. 187 Tahun 2022, juga Keputusan Menteri Keuangan Republik Indonesia No. 413/KMK.06/2022 tanggal 18 Oktober 2022, tentang Penetapan Nilai Penambahan Penyertaan Modal Negara Republik Indonesia ke Dalam Modal Saham Perusahaan Perseroan (Persero) PT Semen Indonesia Tbk.

The share transfer process was carried out through the signing of Deed of Share Transfer Agreement No. 15, executed before Aulia Taufani, S.H., Notary, in Jakarta, by the Deputy Minister of State-Owned Enterprises II, Kartika Wirjoatmodjo, acting as representative of the Government, and the President Director of SIG, Donny Arsal, at the Ministry of State-Owned Enterprises Office, Jakarta, on December 19, 2022. This share inbreng transaction did not alter the Government's controlling shareholding proportion in SIG, and the Government also retained its 1 Series A Dwiwarna share in SMBR. The signing of the Deed simultaneously changed the Company's share ownership composition, as well as the Company's status from PT Semen Baturaja (Persero) Tbk to PT Semen Baturaja (Persero) Tbk.

The signing of this Deed of Share Transfer Agreement constitutes the implementation of Government Regulation of the Republic of Indonesia No. 33, issued on September 21, 2022, concerning the Addition of State Capital Participation of the Republic of Indonesia into the Share Capital of State-Owned Company (Persero) PT Semen Indonesia Tbk, as set forth in State Gazette of the Republic of Indonesia No. 187 of 2022, as well as Decree of the Minister of Finance of the Republic of Indonesia No. 413/KMK.06/2022 dated October 18, 2022, concerning the Determination of the Value of the Addition of State Capital Participation of the Republic of Indonesia into the Share Capital of State-Owned Company (Persero) PT Semen Indonesia Tbk.

KOMPOSISI KEPEMILIKAN SAHAM PERUSAHAAN

Tabel Kepemilikan Saham PT Semen Baturaja (Persero) Tbk Tahun 2025

COMPANY SHAREHOLDING COMPOSITION

Shareholding of PT Semen Baturaja (Persero) Tbk in 2025

Pemegang Saham / *Shareholders*	Jumlah Saham (Lembar) / *Number Of Shares (Shares)*	Modal Ditempatkan Dan Disetor Penuh (Rp) / *Issued And Fully-Paid Capital (Rp)*	Persentase Kepemilikan (%) / *Shareholding Percentage (%)*
Nilai Nominal Saham = Rp100/lembar saham / Nominal of Shares Value = IDR100/share			
Saham Seri A Dwiwarna / Series A Dwiwarna Share			
Pemerintah Republik Indonesia / The Government of Republic of Indonesia	1	100	0,00
Saham Seri B / Series B Share			
PT Semen Indonesia (Persero) Tbk	7.499.999.999	749.999.999.900	75,51
PT Asuransi Jiwa IFG	784.084.300	78.408.430.000	7,89
Kelompok Pemegang Saham Masyarakat < 5% / Public Shareholders Group < 5%	1.598.505.436	159.850.543.600	16,60
Jumlah / Total	**9.932.534.336**	**993.253.433.600**	**100,00**

Informasi Komposisi Pemegang Saham
Company Shareholding Composition

KOMPOSISI 20 PEMEGANG SAHAM TERBESAR

Pemegang Saham Terbesar pada PT Semen Baturaja Tahun Tbk 2025

TOP-20 SHAREHOLDERS

Composition of the 20 Largest Shareholders in PT Semen Baturaja (Persero) Tbk 2025

NO	Pemegang Saham / *Shareholders*	Status	Jumlah Saham (Lembar) / *Total Shares (Shares)*	Persentase Kepemilikan (%) / *Ownership Percentage (%)*
1	Semen Indonesia (Persero) Tbk, PT	Perseroan Terbatas / Limlted Liability Company	7.499.999.999	75,5094294
2	PT. Asuransi Jiwa IFG - IFG Life Dana Cadangan Bunga Mengambang - Migrasi	Asuransi / Insurance ComPany	784.084.300	7,8941011
3	PT Asabri (Persero) - Dapen Polri	Dana Pensiun / Pension Fund	212.438.800	2,1388177
4	PT Asabri (Persero) - Dapen TNI	Dana Pensiun / Pension Fund	210.630.900	2,1206159
5	PT.asabri (Persero)	Dana Pensiun / Pension Fund	39.282.900	0,3954972
6	Reksa Dana Pan Arcadia Dana Saham Bertumbuh	Reksadana / Mutual Fund	38.112.000	0,3837087
7	Reksa Dana Syariah Pan Arcadia Dana Saham Syariah	Reksadana / Mutual Fund	27.012.000	0,2719548
8	Reksa Dana Syariah Treasure Saham Berkah Syariah	Reksadana / Mutual Fund	25.641.000	0,2581516
9	Reksa Dana Syariah Aurora Sharia Equity	Reksadana / Mutual Fund	23.508.000	0,2366768
10	Tjhin Adianto Chiwoso	Perorangan Indonesia / Indonesian Individual	21.000.000	0,2114264
11	Reksa Dana Treasure Saham Mantap	Reksadana / Mutual Fund	20.243.500	0,2038100
12	Reksa Dana Aurora Smc Equity	Reksadana / Mutual Fund	13.725.000	0,1381823
13	Denny Pipie Kirana	Perorangan Indonesia / Indonesian Individual	11.062.900	0,1113804
14	Aspin Suryanna	Perorangan Indonesia / Indonesian Individual	10.658.500	0,1073090
15	Pt Asabri (Persero) – Dapen	Dana Pensiun / Pension Fund	10.076.000	0,1014444
16	Candra Elvando	Perorangan Indonesia / Indonesian Individual	9.350.600	0,0941411
17	Tjandra Minata Sutiono	Perorangan Indonesia / Indonesian Individual	8.863.100	0,0892330
18	Reksa Dana Pool Advista Kapital Optimal	Reksadana / Mutual Fund	8.688.400	0,0874742
19	Anton Widjaya	Perorangan Indonesia / Indonesian Individual	8.637.900	0,0869657
20	PT Surya Cipta Teknik	Perseroan Terbatas / Limlted Liability Company	7.500.000	0,0755094

Informasi Komposisi Pemegang Saham
Company Shareholding Composition

KOMPOSISI PEMEGANG SAHAM 5% DAN/ATAU LEBIH

Tabel Komposisi Pemegang Saham 5% dan/atau Lebih Tahun 2025

SHAREHOLDER COMPOSITION OF 5% AND/OR MORE

Shareholder Composition of 5% and/or More in 2025

Pemegang Saham / *Shareholders*	Jumlah Saham (Lembar) / *Total Shares (Shares)*		Persentase Kepemilikan (%) / *Shareholding Percentage (%)*		Status
	01 Januari 2025 / *January 01, 2025*	31 Desember 2025 / *December 31, 2025*	01 Januari 2025 / *January 01, 2025*	31 Desember 2025 / *December 31, 2025*	
PT Semen Indonesia (Persero) Tbk	7.499.999.999	7.499.999.999	75,51	75,51	Badan Usaha Milik Negara / State-Owned Enterprises
PT Asuransi Jiwa IFG	834.028.900	784.084.300	8,40	7,89	Asuransi / Insurance

KOMPOSISI PEMEGANG SAHAM KURANG DARI 5%

Tabel Komposisi Pemegang Saham kurang dari 5% Tahun 2025

COMPOSITION OF SHAREHOLDERS OF LESS THAN 5%

Composition of Shareholders of Less than 5% in 2025

Pemegang Saham / *Shareholders*	Jumlah Pemegang Saham / *Total Shareholders*	Jumlah Saham (Lembar) / *Total Shares (Shares)*	Persentase Kepemilikan (%) / *Shareholding Percentage (%)*
Pemodal Nasional / National Investor			
Pemerintah Republik Indonesia / Government of Republic of Indonesia	1	1	0,00
Perorangan Indonesia / Indonesian Individual	19.363	947.189.475	9,54
Koperasi / Cooperative	2	13.700	0,00
Yayasan / Foundation	1	57.000	0,00
Dana Pensiun / Pension Fund	13	479.640.629	4,83
Asuransi / Insurance	-	-	0,00
Bank	-	-	0,00
Perseroan Terbatas / Limited Liability Company	32	15.545.091	0,00
Lembaga Pemerintah / Government Agencies	1	87	0,00
Reksa Dana / Mutual Funds	11	175.251.429	1,76
Sub Total	**19.424**	**1.617.697.412**	**16,13**
Pemodal Asing / Foreign Investors			
Perorangan Asing / Foreign Individuals	87	3.044.075	0,03
Badan Usaha Asing / Foreign Companies	27	27.691.550	0,28
Sub Total	**114**	**30.735.625**	**0,31**
Jumlah / Total	**19.538**	**1.648.433.037**	**100**

Informasi Komposisi Pemegang Saham
Company Shareholding Composition

KOMPOSISI PEMEGANG SAHAM BERDASARKAN KLASIFIKASI

Tabel Komposisi Pemegang Saham Berdasarkan Kelompok Tahun 2025

COMPOSITION OF SHAREHOLDERS BASED ON CLASSIFICATION

Composition of Shareholders by Group in 2025

Pemegang Saham / *Shareholders*	Jumlah Pemegang Saham / *Total Shareholders*	Jumlah Saham (Lembar) / *Total Shares (Shares)*	Persentase Kepemilikan (%) / *Shareholding Percentage (%)*
Pemerintah Republik Indonesia / Government of Republic of Indonesia	1	1	0,00
Lokal / Local			
Perorangan / Individual	19.363	947.206.475	9,54
Badan Usaha / Companies	63	8.954.592.236	88,39
Sub Total	**19.426**	**9.901.798.711**	**97,93**
Asing / Foreign			
Perorangan / Individual	87	3.044.075	0,03
Badan Usaha / Companies	27	27.691.550	0,28
Sub Total	**114**	**30.735.625**	**0,31**
Jumlah / Total	**19.540**	**9.932.534.336**	**100**

JUMLAH PEMEGANG SAHAM DAN PERSENTASE KEPEMILIKAN SAHAM YANG BEREDAR (*FREE FLOAT*) PER 31 DESEMBER 2025

TOTAL SHAREHOLDERS AND PERCENTAGE OF OUTSTANDING SHAREHOLDING (FREE FLOAT) AS OF DECEMBER 31, 2025

Pemegang Saham / *Shareholders*	Jumlah Pemegang Saham / *Total Shareholders*	Jumlah Saham (Lembar) / *Total Shares (Shares)*	Persentase Kepemilikan (%) / *Shareholding Percentage (%)*
Pemodal Nasional / National Investor			
Perorangan Indonesia / Indonesian Individual	19.363	947.206.475	9,54
Koperasi / Cooperative	2	13.700	0,00
Yayasan / Foundation	1	57.000	0,00
Dana Pensiun / Pension Fund	13	479.640.629	4,83
Asuransi / Insurance	1	784.084.300	7,89
Bank	-	-	0,00
Perseroan Terbatas / Limited Liability Company	33	7.515.545.090	75,67
Lembaga Pemerintah / Government Agencies	1	87	0,00
Reksa Dana / Mutual Funds	11	175.251.429	1,76
Sub Total	**19.426**	**9.901.798.711**	**99,69**
Pemodal Asing / Foreign Investors			
Perorangan Asing / Foreign Individuals	87	3.044.075	0,03
Badan Usaha Asing / Foreign Companies	27	27.691.550	0,28
Sub Total	**114**	**30.735.625**	**0,31**
Jumlah / Total	**19.540**	**9.932.534.336**	**100**

Informasi Komposisi Pemegang Saham
Company Shareholding Composition

JUMLAH PEMEGANG SAHAM DAN PERSENTASE KEPEMILIKAN SAHAM PER 31 DESEMBER 2025
TOTAL SHAREHOLDERS AND PERCENTAGE OF SHARE OWNERSHIP AS OF DECEMBER 31, 2025

Pemegang Saham / *Shareholders*	Jumlah Pemegang Saham / *Total Shareholders*	Jumlah Saham (Lembar) / *Total Shares (Shares)*	Persentase Kepemilikan (%) / *Shareholding Percentage (%)*
Pemodal Nasional / National Investor			
Negara Republik Indonesia (Saham Seri A Dwiwarna) / Republic of Indonesia (Dwiwarna Series A Shares)	1	1	0,00%
Badan Usaha Milik Negara / State-Owned Enterprises	19.363	947.206.475	9,54
Perorangan Indonesia / Indonesian Individual	2	13.700	0,00
Koperasi / Cooperative	1	57.000	0,00
Yayasan / Foundation	13	479.640.629	4,83
Dana Pensiun / Pension Fund	1	784.084.300	7,89
Asuransi / Insurance	-	-	0,00
Bank	33	7.515.545.090	75,67
Perseroan Terbatas / Limited Liability Company	1	87	0,00
Lembaga Pemerintah / Government Agencies	11	175.251.429	1,76
Reksa Dana / Mutual Funds	19.426	9.901.798.711	99,69
Sub Total			
Pemodal Asing / Foreign Investors			
Perorangan Asing / Foreign Individuals	87	3.044.075	0,03
Badan Usaha Asing / Foreign Companies	27	27.691.550	0,28
Sub Total	**114**	**30.735.625**	**0,31%**
Jumlah / Total	**19.540**	**9.932.534.336**	**100,00%**

KOMPOSISI PEMEGANG SAHAM BERDASARKAN LOKASI DAN JENIS INVESTOR PER 31 DESEMBER 2025
SHAREHOLDERS COMPOSITION BASED ON LOCATION AND TYPE OF INVESTOR AS OF DECEMBER 31, 2025

Pemegang Saham / *Shareholders*	Jumlah Pemegang Saham / *Total Shareholders*	Jumlah Saham (Lembar) / *Total Shares (Shares)*	Persentase Kepemilikan (%) / *Shareholding Percentage (%)*
Lokal Investor / Investor Location			
Domestik / Domestic	19.363	947.206.475	9,54
Asing / Foreign	114	3.044.075	0,03
Jumlah / Total	**19.477**	**950.250.550**	**9,57**
Jenis Investor / Type of Investor			
Ritel / Retail	19.477	950.250.550	9,57
Institusi / Institution	90	8.982.283.786	90,43
Jumlah / Total	**19.567**	**9.932.534.336**	**100**

Informasi Kepemilikan Saham Perusahaan oleh Dewan Komisaris dan Direksi

Information on Share Ownership in the Company By the Board of Commissioners And Board 5f Directors

Informasi kepemilikan saham Perusahaan oleh Dewan Komisaris dan Direksi baik langsung maupun tidak langsung, pada awal dan akhir tahun buku 2025 adalah sebagai berikut:

Information on share ownership in the Company by the Board of Commissioners and the Board of Directors, both directly and indirectly, at the beginning and end of the 2025 fiscal year, is as follows:

Tabel Kepemilikan Saham Perusahaan oleh Dewan Komisaris dan Direksi Secara Langsung pada Awal dan Akhir Tahun Buku 2025

Table of Direct Share Ownership in the Company by the Board of Commissioners and Board of Directors at the Beginning and End of the 2025 Fiscal Year

Nama / *Name*	Jabatan / *Position*	01 Januari 2025 / *January 01, 2025*		31 Desember 2025 / *December 31, 2025*	
		Jumlah Saham (Lembar) / *Number Of Shares (Shares)*	Persentase Kepemilikan (%) / *Ownership Percentage (%)*	Jumlah Saham (Lembar) / *Number Of Shares (Shares)*	Persentase Kepemilikan (%) / *Ownership Percentage (%)*
Dewan Komisaris / Board Of Commissioners					
Alex Iskandar Munaf	Komisaris Utama / President Commissioner	0	0	0	0
Inosentius Samsul	Komisaris / Commissioner	0	0	0	0
Hadi Daryanto	Komisaris Independen / Independent Commissioner	0	0	0	0
Chowadja Sanova	Komisaris Independen / Independent Commissioner	0	0	0	0
Direksi / Board Of Directors					
Suherman Yahya	Direktur Utama / President Director	16.098	0,0001621	16.098	0,0001621
Rahmat Hidayat	Direktur Keuangan dan SDM / Director of Finance and HC	0	0	0	0
Taufik	Direktur Operasi / Director of Operations	620	0,0000062	620	0,0000062

Informasi Kepemilikan Saham Perusahaan oleh Dewan Komisaris dan Direksi

Information On Share Ownership In The Company By The Board Of Commissioners And Board Of Directors

Tabel Kepemilikan Saham Perusahaan oleh Dewan Komisaris dan Direksi Secara Tidak Langsung pada Awal dan Akhir Tahun Buku 2025

Table of Indirect Share Ownership in the Company by the Board of Commissioners and Board of Directors at the Beginning and End of the 2025 Fiscal Year

Nama / *Name*	Jabatan / *Position*	01 Januari 2025 / *January 01, 2025*		31 Desember 2025 / *December 31, 2025*	
		Jumlah Saham (Lembar) / *Number Of Shares (Shares)*	Persentase Kepemilikan (%) / *Ownership Percentage (%)*	Jumlah Saham (Lembar) / *Number Of Shares (Shares)*	Persentase Kepemilikan (%) / *Ownership Percentage (%)*
Dewan Komisaris / Board Of Commissioners					
Alex Iskandar Munaf	Komisaris Utama/ Independen / President Commissioner/ Independent Commissioner	0	0	0	0
Inosentius Samsul	Komisaris / Commissioner	0	0	0	0
Hadi Daryanto	Komisaris / Commissioner	0	0	0	0
Chowadja Sanova	Komisaris Independen / Independent Commissioner	0	0	0	0
Direksi / Board Of Directors					
Suherman Yahya	Direktur Utama / President Director	0	0	0	0
Rahmat Hidayat	Direktur (Fungsi Keuangan dan SDM) / Director of Finance and HC	0	0	0	0
Taufik	Direktur Operasi / Director of Operations	0	0	0	0

INFORMASI PEMBELIAN/PENJUALAN SAHAM DEWAN KOMISARIS DAN DIREKSI

Berdasarkan Peraturan Otoritas Jasa Keuangan No. 11/POJK.04/2017 tentang Laporan Kepemilikan atau Setiap Perubahan Kepemilikan Saham Perusahaan Terbuka, disebutkan bahwa setiap anggota Dewan Komisaris dan Direksi diwajibkan untuk menyampaikan informasi kepada Perusahaan mengenai kepemilikan dan setiap perubahan kepemilikannya atas saham Perusahaan paling lambat 3 (tiga) hari kerja setelah terjadinya transaksi. Selanjutnya, Perusahaan menyampaikan laporan kepada Otoritas Jasa Keuangan (OJK) atas transaksi tersebut paling lambat 10 (sepuluh) hari sejak terjadinya transaksi.

Hingga 31 Desember 2025, terdapat 2 (dua) anggota Direksi yang memiliki saham Perusahaan secara langsung. Adapun seluruh anggota Dewan Komisaris tidak memiliki saham Perusahaan, baik secara langsung maupun tidak langsung.

Sepanjang tahun buku 2025, tidak terdapat transaksi pembelian dan/atau penjualan saham Perusahaan oleh Dewan Komisaris maupun Direksi.

INFORMATION ON SHARE PURCHASES/SALES BY THE BOARD OF COMMISSIONERS AND BOARD OF DIRECTORS

Pursuant to Financial Services Authority Regulation No. 11/POJK.04/2017 concerning Reports on Ownership or Any Changes in Ownership of Shares in Public Companies, every member of the Board of Commissioners and Board of Directors is required to submit information to the Company regarding their ownership and any changes in their ownership of the Company's shares no later than 3 (three) business days after the occurrence of a transaction. Subsequently, the Company submits a report to the Financial Services Authority (OJK) regarding such transaction no later than 10 (ten) days after the occurrence of the transaction.

As of December 31, 2025, there are 2 (two) members of the Board of Directors who directly hold shares in the Company. All members of the Board of Commissioners do not hold any shares in the Company, either directly or indirectly.

Throughout the 2025 fiscal year, there were no share purchase and/or sale transactions of the Company's shares by the Board of Commissioners or the Board of Directors.

Informasi Tentang Pemegang Saham Utama/ Pengendali Hingga Entitas Pemilik Akhir

Information on Majority/Controllers Shareholder up to the Ultimate Parent Entity

Pada 19 Desember 2022, telah dilakukannya inbreng saham oleh Pemerintah Indonesia dengan mengalihkan saham Negara Republik Indonesia sejumlah 7.499.999.999 lembar saham Seri B dengan nilai seluruhnya sebesar Rp2.848.672.369.646,- atau mewakili 75,51% dari seluruh modal ditempatkan dan disetor penuh dalam Perusahaan ke dalam saham PT Semen Indonesia (Persero) Tbk.

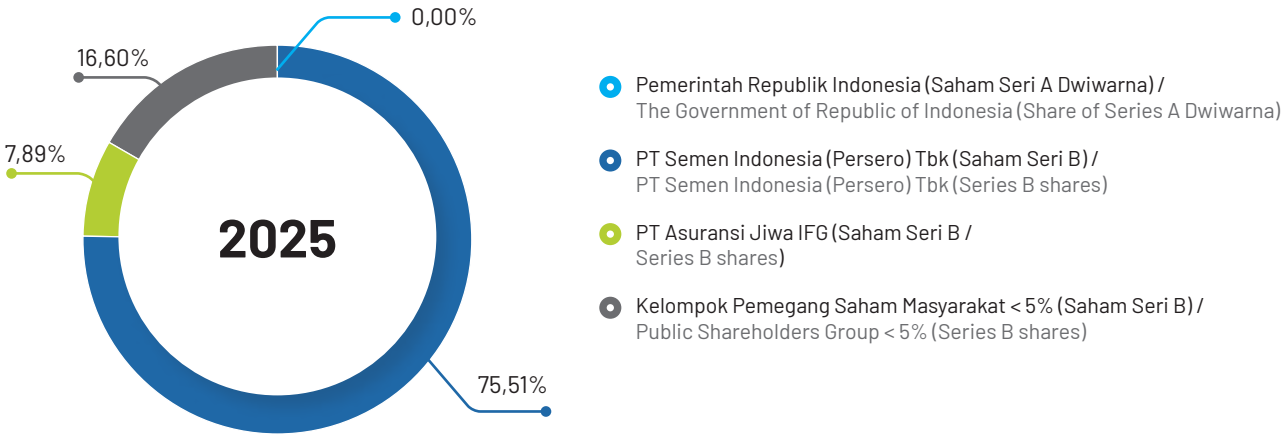
On December 19, 2022, the Government of Indonesia conducted a share inbreng by transferring 7,499,999,999 Series B shares of the Republic of Indonesia, with a total value of Rp2,848,672,369,646, representing 75.51% of the total issued and fully paid-up capital of the Company, into the shares of PT Semen Indonesia (Persero) Tbk.

Maka, terjadi perubahan kepemilikan saham Perusahaan, sebagai kelanjutan Program Integrasi BUMN Sub Klaster Semen melalui proses Hak Memesan Efek Terlebih Dahulu (HMETD). Di mana dengan berintegrasinya Perusahaan ke dalam BUMN Sub Klaster Semen, menjadikan PT Semen Indonesia (Persero) Tbk atau Semen Indonesia (SIG) sebagai Pemegang Saham Utama Perusahaan dengan komposisi kepemilikan saham seri B sebesar 75,51% saham. Sementara Pemerintah Republik Indonesia merupakan Pemegang Saham Pengendali Perusahaan dan Entitas Pemilik Akhir Perusahaan dengan komposisi kepemilikan saham seri A Dwi Warna sebanyak 1 (satu) lembar.

This resulted in a change in the Company's share ownership composition, as a continuation of the State-Owned Enterprise Cement Sub-Cluster Integration Program through a Rights Issue (HMETD) process. Through the Company's integration into the State-Owned Enterprise Cement Sub-Cluster, PT Semen Indonesia (Persero) Tbk or Semen Indonesia (SIG) became the Major Shareholder of the Company, holding 75.51% of Series B shares. Meanwhile, the Government of the Republic of Indonesia remains the Controlling Shareholder and Ultimate Beneficial Owner of the Company, holding one (1) Series A Dwiwarna share.

Komposisi Pemegang Saham PT Semen Baturaja (Persero) Tbk per 31 Desember 2025

Composition of PT Semen Baturaja (Persero) Tbk Shareholder as of December 31, 2025



Informasi Tentang Pemegang Saham Utama/ Pengendali Hingga Entitas Pemilik Akhir

Information on Majority/Controllers Shareholder up to the Ultimate Parent Entity

INFORMASI TENTANG PEMEGANG SAHAM UTAMA

Berdasarkan pada Peraturan Pemerintah No. 41 Tahun 2003 tentang Pelimpahan Kedudukan, Tugas dan Kewenangan Menteri Keuangan pada Perusahaan Persero (Persero), Perusahaan Umum (Perum) dan Perusahaan Jawatan (Perjan) kepada Menteri Negara Badan Usaha Milik Negara dan Undang-undang No. 19 Tahun 2003 tentang Badan Usaha Milik Negara beserta Lembaran Negara Republik Indonesia; kuasa Pemegang Saham Utama/ Pengendali Perusahaan adalah Kementerian Badan Usaha Milik Negara (BUMN).

INFORMATION ON THE MAJOR SHAREHOLDER

Pursuant to Government Regulation No. 41 of 2003 concerning the Delegation of the Position, Duties, and Authority of the Minister of Finance over State-Owned Companies (Persero), State-Owned Public Corporations (Perum), and State-Owned Service Companies (Perjan) to the Minister of State-Owned Enterprises, and Law No. 19 of 2003 concerning State-Owned Enterprises along with the State Gazette of the Republic of Indonesia, the authority of the Major/Controlling Shareholder of the Company is vested in the Ministry of State-Owned Enterprises (BUMN).

Tabel Pemegang Saham Pengendali dan Entitas Pemilik **Controlling Shareholder and Name of Ultimate Owner**

Pemegang Saham Pengendali dan Entitas Pemilik Akhir / *Controlling Shareholder and Name of Ultimate Owner*	
Pemerintah Republik Indonesia / Kepresidenan / Government of Republic of Indonesia / Presidency	**Istana Negara / National Palace** Jl. Medan Merdeka Utara No. 3 RT. 2/RW.3, Kel. Gambir Kec. Gambir, Kota Jakarta Pusat DKI Jakarta 10110, Indonesia
	Kantor Kementerian Sekretariat Negara Republik Indonesia / Ministry of State Secretariat of the Republic of Indonesia Office Jl. Veteran No. 17-18 Jakarta Pusat 10110 DKI Jakarta, Indonesia. Telp : (+62) 21 3845627 Website : www.setneg.go.id
Badan Pengaturan Badan Usaha Milik Negara (BUMN) / State-Owned Enterprises Regulatory Agency	**Kantor BP BUMN** Jl. Medan Merdeka Selatan No. 13 Jakarta Pusat 10110 DKI Jakarta, Indonesia. Telp : (+62) 21 29935678 Fax : (+62) 21 29935740 Website : www.bumn.go.id
Pemegang Saham Utama / *Majority Shareholder*	
PT Semen Indonesia (Persero) Tbk	**PT Semen Indonesia (Persero) Tbk** Jl. R.A. Kartini Kav.8, Cilandak Barat Jakarta Selatan 12430 DKI Jakarta, Indonesia. South Quarter, Tower A, Lt 19-20 Telp : (+62) 21 5261174-5 Fax : (+62) 21 5261176 Website : www.sig.id

Informasi Daftar Entitas Anak, Entitas Asosiasi, dan Ventura Bersama

Information on List of Subsidiaries, Associated Entities, and Joint Ventures

Hingga 31 Desember 2025, Perusahaan hanya memiliki 1 (satu) Entitas Anak yakni PT Baturaja Multi Usaha, dan tidak memiliki Entitas Asosiasi ataupun Ventura Bersama. Informasi tentang Entitas Anak Perusahaan adalah sebagai berikut:

As of December 31, 2025, the Company has only one (1) Subsidiary, namely PT Baturaja Multi Usaha, and does not have any Associated Entities or Joint Ventures. Information on the Company's Subsidiary is as follows:

PT BATURAJA MULTI USAHA

PT Baturaja Multi Usaha (BMU) merupakan entitas anak PT Semen Baturaja (Persero) Tbk yang didirikan pada tanggal 24 Februari 2016, berdasarkan akta Notaris No. 49, Notaris Akhmad Habriand, S.H., M.H., dan Akta ini telah disahkan oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia dalam surat keputusan No. AHU 0010830. AH.01.01 tanggal 26 Februari 2016. BMU resmi beroperasi di tahun 2016 dan bergerak di bidang jasa distribusi, agen penerbangan, penjualan logistik dan bisnis lainnya. Pada pelaksanaannya, Perusahaan menjual dan mendistribusikan semen (baik kantong maupun curah) dan bahan bangunan lainnya, didukung dengan gudang yang dikelola dengan baik. Perusahaan juga menyediakan barang dan jasa untuk berbagai bisnis untuk mengoptimalkan nilai dari setiap rantai proses dalam industri dan perdagangan.

PT BATURAJA MULTI USAHA

PT Baturaja Multi Usaha (BMU) is a subsidiary of PT Semen Baturaja (Persero) Tbk, established on February 24, 2016, pursuant to Notarial Deed No. 49 of Notary Akhmad Habriand, S.H., M.H. This Deed was ratified by the Minister of Law and Human Rights of the Republic of Indonesia through Decree No. AHU 0010830.AH.01.01 dated February 26, 2016. BMU officially commenced operations in 2016 and is engaged in distribution services, airline agency, logistics sales, and other businesses. In its operations, the Company sells and distributes cement (both bagged and bulk) and other building materials, supported by well-managed warehouses. The Company also provides goods and services for various businesses to optimize the value of each process chain in the industry and trade sectors.

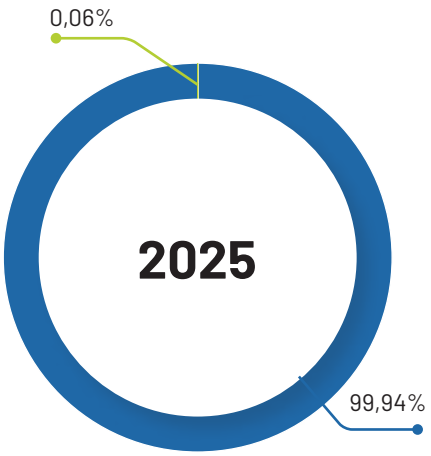
PT Baturaja Multi Usaha	
Bidang Usaha / *Line of Business*	Penjualan, logistik dan bisnis lainnya / Sales, logistics and other businesses
Domisili / *Domicile*	Palembang
Tahun Berdiri / *Year of Establishment*	2016
Tahun Beroperasi Komersial / *Year of Commercial Operation*	2016
Tahun Penyertaan Modal oleh Perusahaan / *Year of Equity Participation by Company*	2016
Status Operasi / *Operation Status*	Beroperasi / Operating
Kepemilikan oleh Perusahaan / *Ownership by Company*	2025 : 99,94%
	2022 : 99,94%
Jumlah Aset (Rp juta) / *Total Assets (Rp million)*	2025 : 105.299
	2024: 121.275
Alamat / *Address*	Jalan Tiga Gajah No.18 Komplek Tiga Gajah Indah RT 20 RW 09 Kelurahan Sukajadi, Kecamatan Baturaja Timur, Kabupaten Ogan Komering Ulu, Sumatera Selatan 32117
Telepon / *Phone*	-

Informasi Daftar Entitas Anak, Entitas Asosiasi, dan Ventura Bersama

Information on List of Subsidiaries, Associated Entities, and Joint Ventures

KOMPOSISI KEPEMILIKAN SAHAM PT BATURAJA MULTI USAHA PER 31 DESEMBER 2025

SHAREHOLDING COMPOSITION OF PT BATURAJA MULTI USAHA AS OF DECEMBER 31, 2025



- PT Semen Baturaja (Persero) Tbk
- Koperasi Karyawan Semen Baturaja / Semen Baturaja Employee Cooperative

KINERJA KEUANGAN PT BATURAJA MULTI USAHA PER 31 DESEMBER 2024

FINANCIAL PERFORMANCE OF PT BATURAJA MULTI USAHA AS OF DECEMBER 31, 2024

Uraian / *Description*	2025 (Rp Juta) / *2025 (Rp Million)*	2024 (Rp Juta) / *2024 (Rp Million)*	Perubahan / *Changes*	
			Nominal (Rp Juta) / *Nominal (Rp Million)*	Persentase (%) / *Percentage (%)*
Pendapatan / Income	266.237	1129.447	136.789	105,67
Beban Pokok Pendapatan / Income of Goods Sold	(253.242)	125.148	128.094	120,35
(Rugi) Laba Bersih / Net (Loss) Profit	(2.153)	1.518	635	41,82
Aset / Assets	105.299	121.275	(15.975)	(13,17)
Liabilitas / Liabilities	146.011	159.877	(13.867)	(8,67)
Ekuitas / Equity	(40.712)	(38.602)	2.109	5,46

KOMPOSISI MANAJEMEN KUNCI

Tabel Manajemen Kunci PT Baturaja Multi Usaha per 31 Desember 2025

KEY MANAGEMENT COMPOSITION

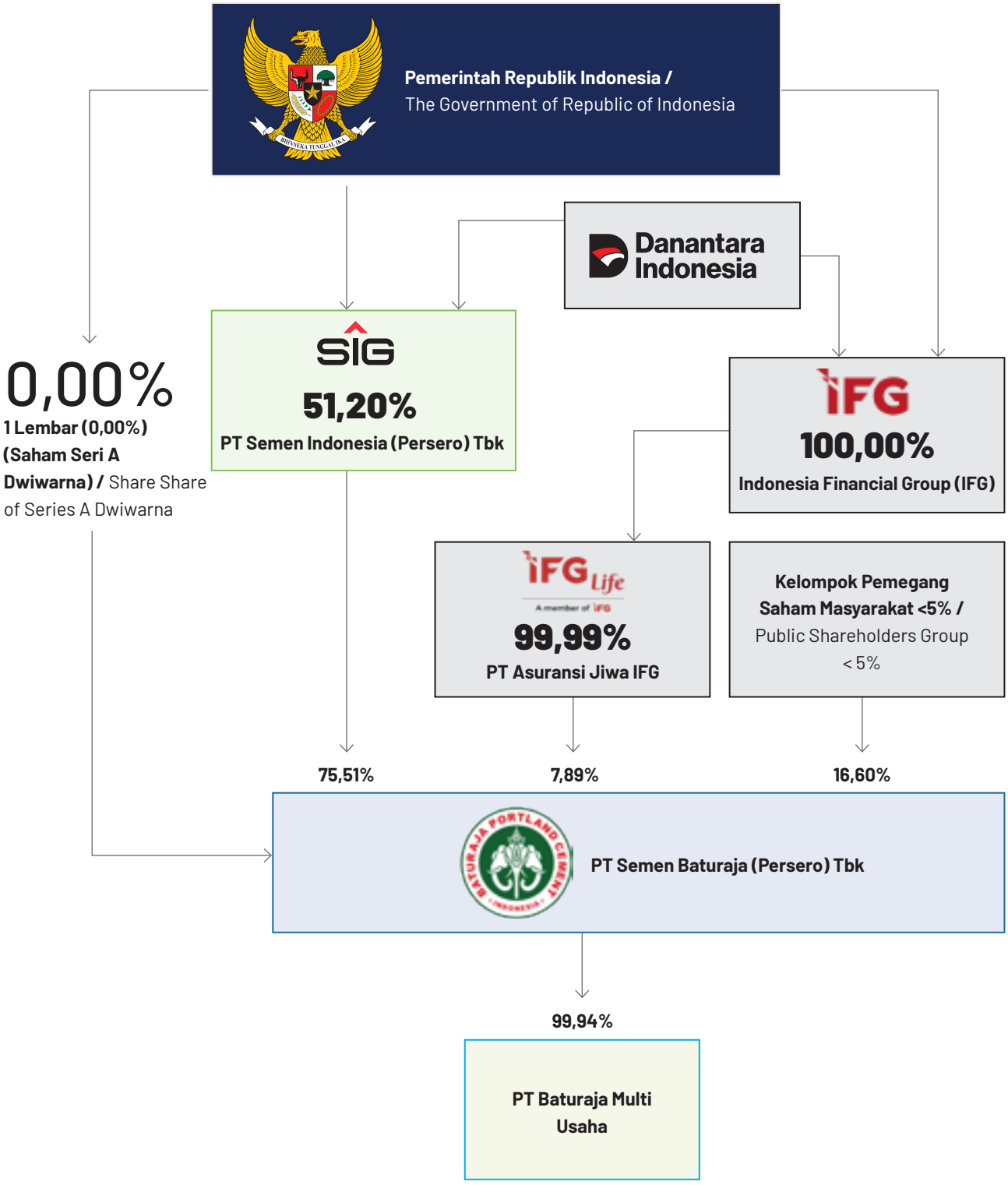
Key Management of PT Baturaja Multi Usaha as of December 31, 2025

Nama / *Name*	Manajemen / *Management*
Direktur / Director	Ahmad Faisal Ramadhan
VP Marketing & Sales	Praba Yudistira
VP Transport	Muhammad Andri Rizani
VP Financial	Seftiyadi
VP Corporate Management	Zulman
VP Internal Audit	Arpani

Struktur Grup Perusahaan
Company Group Structure

Informasi struktur Grup PT Semen Baturaja (Persero) Tbk per 31 Desember 2025 adalah sebagai berikut:

The information on the group structure of PT Semen Baturaja (Persero) Tbk as of December 31, 2025, is as follows:



Kronologi Penerbitan dan/atau Pencatatan Saham
Chronology of Issuance and/or Listing of Share

PENAWARAN UMUM SAHAM PERDANA

Berdasarkan Surat No. S-176/D.04/2013 tanggal 19 Juni 2013 dari Otoritas Jasa Keuangan di Indonesia, Perusahaan memperoleh persetujuan Pernyataan Efektif Pendaftaran oleh Otoritas Jasa Keuangan. Pada tanggal 28 Juni 2013, Perusahaan telah melakukan penawaran saham perdana (IPO) seri B di Bursa Efek Indonesia sebanyak 2.337.678.500 lembar saham dengan harga nominal Rp100,- per saham dan harga penawaran saham Rp560,- per saham.

INITIAL PUBLIC OFFERING

On June 19, 2013, the Financial Services Authority in Indonesia issued Letter No. S-176/D.04/2013, granting approval for the Statement of Effective Registration by the Company. Subsequently, on June 28, 2013, the Company conducted a series B initial public offering (IPO) on the Indonesia Stock Exchange, offering 2,337,678,500 shares at a nominal price of Rp100 per share and a share offering price of Rp560 per share.

Tabel Penawaran Umum Saham Perdana **Initial Public Offering**

Tanggal Pencatatan / Recording Date	Jenis Tindakan Korporasi / *Type of Corporate Action*	Tujuan Tindakan Korporasi / *Objectives of Corporate Action*	Jumlah Saham Diterbitkan / *Total Issued Shares*	Nama Bursa Pencatatan Saham Perusahaan / *Stock Exchange*
28 Juni 2013 / June 28, 2013	PT Semen Baturaja (Persero) Tbk resmi melakukan pencatatan saham di Bursa Efek Indonesia melalui penerbitan saham baru atau *Initial Public Offering* (IPO) dengan kode saham SMBR. Perusahaan melepas 23,76% saham ke publik atau sebanyak 2.337.678.500 saham dengan nilai nominal Rp100 per saham, dijual dengan harga Rp560 per saham dengan hasil emisi sebesar Rp1,3 triliun / PT Semen Baturaja (Persero) Tbk officially listed its shares on the Indonesia Stock Exchange through an Initial Public Offering (IPO) using the stock code SMBR. The Company released 23.76% of its shares to the public, equivalent to 2,337,678,500 shares with a nominal value of Rp100 per share. These shares were sold at Rp560 per share, resulting in a total emission of Rp1,3 trillion. The IPO marks an important milestone for the Company as it seeks to raise capital to fund its expansion plans.	Pendanaan Pembangunan pabrik semen di Baturaja, Sumatra Selatan dengan kapasitas produksi 1,85 juta ton / Funding for the construction of a cement plant in Baturaja, South Sumatra, with a production capacity of 1.85 million tons	2.337.678.500	Bursa Efek Indonesia (BEI) / Indonesia Stock Exchange (IDX)
18 April 2017 / April 18, 2017	Bursa Efek Indonesia menyetujui pencatatan saham Perusahaan yang dilakukan secara prapencatatan di Bursa Efek Indonesia dengan jumlah saham sebanyak 162.320.400 saham seri B yang berasal dari saham *Management and Employee Stock Option Plan* (MESOP) dengan nilai nominal Rp100 per saham / The Indonesia Stock Exchange has approved the pre-listing of the Company's shares. The total number of shares to be listed is 162,320,400, and they are series B shares originating from Management and Employee Stock Option Plan (MESOP) shares. Each share has a nominal value of Rp100.	Program kepemilikan Saham Karyawan dan Manajemen / Employee and Management Stock Option Program	94.855.836	Bursa Efek Indonesia (BEI) / Indonesia Stock Exchange (IDX)

PROGRAM ALOKASI SAHAM UNTUK KARYAWAN

SMBR memberikan fasilitas kepemilikan saham Perusahaan melalui program *Employee Stock Allocation* (ESA) dengan mengalokasikan 0,82% dari total saham yang diterbitkan pada saat penawaran umum perdana (IPO), dalam jangka waktu selama 1 (satu) tahun.

SHARE ALLOCATION PROGRAM FOR EMPLOYEES

The Company's shareholding facility is provided by SMBR through the Employee Stock Allocation (ESA) program, which allocates 0.82% of the total shares issued at the IPO for one year.

Kronologi Penerbitan dan/atau Pencatatan Saham
Chronology of Issuance and/or Listing of Share

Berdasarkan keputusan Rapat Umum Pemegang Saham (RUPS) pada tahun 2017, Perusahaan juga mendapatkan persetujuan pencatatan saham tambahan dalam rangka pelaksanaan *Management Employee Stock Option Plan* (MESOP) sebanyak 162.320.400 saham seri B dari Bursa Efek Indonesia (BEI). Pada periode pelaksanaan dari tahun 2017-2019, terserap sebanyak 94.855.836 lembar saham dan sisa MESOP hingga akhir periode pelaksanaan pada tahun 2019 tidak terserap sebanyak 67.464.564 lembar saham. Sehingga, jumlah saham beredar Perusahaan hingga akhir tahun buku sebanyak 9.932.534.336 lembar.

The General Meeting of Shareholders approved the listing of 162,320,400 series B shares for the Management Employee Stock Option Plan (MESOP) in 2017. During the 2017-2019 implementation period, 94,855,836 shares were absorbed, but 67,464,564 shares remained unabsorbed until the end of the implementation period in 2019. As a result, the number of outstanding shares for the Company at the end of the fiscal year was 9,932,534,336 shares.

Tabel Program Alokasi Saham untuk Karyawan **Share Allocation Program for Employees**

Periode / *Period*	Keterangan / *Description*	Nilai Nominal (Rp) / *Nominal Value (Rp)*	Harga Penawaran (Rp) / *Offering Price (Rp)*	Jumlah Saham Diterbitkan (Lembar) / *Total Issued Shares (Shares)*	Jumlah Saham (Lembar) / *Total Shares (Shares)*	Bursa Efek / *Stock Exchange*
Sebelum IPO / Before IPO				**7.500.000.000**	**7.500.000.000**	
2013	Penawaran Umum Saham Perdana (IPO) / Initial Public Offering (IPO)	100	560	2.337.678.500	9.837.678.500	Bursa Efek Indonesia (BEI) / Indonesia Stock Exchange (IDX)
2017	*Employee Management*	100	2.550	87.118.783	9.924.797.283	Bursa Efek Indonesia (BEI) / Indonesia Stock Exchange (IDX)
2018	*Employee Management*	100	3.090	7.737.053	9.932.534.336	Bursa Efek Indonesia (BEI) / Indonesia Stock Exchange (IDX)
2019	*Employee Management*	100	1.160	-	9.932.534.336	Bursa Efek Indonesia (BEI) / Indonesia Stock Exchange (IDX)

Kronologi Penerbitan dan/atau Pencatatan Efek Lainnya
Chronology of Issuance and/or Other Securities Listing

Hingga 31 Desember 2025, Perusahaan tidak melakukan penerbitan efek apa pun. Dengan demikian, tidak terdapat informasi terkait nama efek lainnya, tahun penerbitan efek lainnya, tingkat bunga/imbalan efek lainnya, dan tanggal jatuh tempo efek lainnya, nilai penawaran efek lainnya, nama bursa tempat efek lainnya dicatatkan, maupun peringkat efek.

As of December 31, 2025, the Company did not issue any securities. Therefore, there is no information available regarding other securities, including their names, issuance year, interest rates/ returns, maturity dates, value of offerings, stock exchange listing, or rating.

Lembaga dan/atau Profesi Penunjang
Supporting Institutions and/or Professionals

KANTOR AKUNTAN PUBLIK

MEKANISME PENUNJUKAN AKUNTAN PUBLIK DAN KANTOR AKUNTAN PUBLIK

Berdasarkan Hasil Keputusan RUPS Tahunan Tahun Buku 2024 yang dilaksanakan pada tanggal 27 Mei 2025, Perusahaan menunjuk Kantor Akuntan Publik Liana Ramon Xenia & Rekan (bagian dari jaringan Deloitte) untuk melakukan proses audit Laporan Keuangan Konsolidasian Perusahaan dan Entitas Anak untuk periode Tahun yang berakhir pada tanggal 31 Desember 2025. Informasi mengenai KAP di tahun 2025 adalah sebagai berikut:

PUBLIC ACCOUNTING FIRM

MECHANISM FOR THE APPOINTMENT OF PUBLIC ACCOUNTANTS AND PUBLIC ACCOUNTING FIRMS

Pursuant to the Resolution of the Annual General Meeting of Shareholders for Financial Year 2024, held on May 27, 2025, the Company appointed Public Accountants And Public Accounting Liana Ramon Xenia & Rekan (part of Deloitte's network) to conduct the audit of the Company's and Subsidiaries' Consolidated Financial Statements for the financial year ended December 31, 2025. Information on the Public Accounting Firm for 2025 is as follows:

AKUNTAN PUBLIK DAN KANTOR AKUNTAN PUBLIK

PUBLIC ACCOUNTANT AND PUBLIC ACCOUNTING FIRM

Kantor Akuntan Publik / *Public Accounting Firm*	
Nama Lembaga/Profesi / *Name of Institution/ Profession*	Kantor Akuntan Publik Liana Ramon Xenia & Rekan (bagian dari jaringan Deloitte) / KAP Liana Ramon Xenia & Rekan (part of Deloitte's network)
Periode Penugasan / *Assignment Period*	2025
Alamat & Info lainnya / *Address & Other Info*	The Plaza Office Tower, 32nd Floor, Jl. M.H. Thamrin Kav 28-30, RT.9/RW.5, Gondangdia, Menteng, RT.9/RW.5, Gondangdia, Kec. Menteng, Kota Jakarta Pusat, Daerah Khusus Ibukota Jakarta 10350 Telepon / Telephone : (+62) 21 5081 8000 Fax / Facsimile : (+62) 21 2992 8200 / 8300 Email : iddttl@deloitte.com
Jasa yang Diberikan / *Service Rendered*	1. Jasa Audit umum Laporan Keuangan Konsolidasian Perusahaan dan Entitas Anak untuk periode enam bulan yang berakhir pada tanggal 30 Juni 2025 / General Audit Services for the Consolidated Financial Statements of the Company and Subsidiaries for the six-month period ending on June 30, 2025 2. Jasa Audit umum Laporan Keuangan Konsolidasian Perusahaan dan Entitas Anak untuk periode Tahun yang berakhir pada tanggal 31 Desember 2025 / General Audit Services for the Consolidated Financial Statements of the Company and Subsidiaries for the fiscal year ending on December 31, 2025 3. Audit Kepatuhan terhadap Peraturan Perundang-undangan dan Pengendalian Internal PT Semen Baturaja Tbk Tahun buku 2025 / Audit of Compliance with Laws and Regulations and Internal Control of PT Semen Baturaja Tbk for the 2025 fiscal year 4. Jasa Audit umum Laporan Keuangan Program Pendanaan Usaha Mikro dan Usaha Kecil (PUMK) PT Semen Baturaja Tbk untuk tahun yang berakhir pada tanggal 31 Desember 2025 / General Audit Services for the Financial Statements of the Micro and Small Enterprise Funding Program (PUMK) of PT Semen Baturaja Tbk for the year ending on December 31, 2025 5. Jasa Prosedur yang Disepakati atas Key Performance Indicator (KPI) Direksi / Agreed-upon Procedures for the Key Performance Indicators (KPIs) of the Board of Directors
Jasa lainnya / *Other Services*	Tidak ada / None
Biaya Jasa / *Fee*	Pada tahun 2025, biaya imbalan jasa yang dikenakan oleh KAP Liana Ramon Xenia & Rekan (bagian dari jaringan Deloitte) kepada Perseroan dan entitas anak adalah sebesar Rp 1.959.636.883 terdiri dari Rp 1.906.650.248 untuk jasa audit dan Rp 52.986.635 untuk jasa non-audit. / In 2025, the fee charged by KAP Liana Ramon Xenia & Rekan (part of the Deloitte network) to the Company and its subsidiaries was Rp1,959,636,883 consisting of Rp1,906,650,248 for audit services and Rp52,986,635 for non-audit services.

Lembaga dan/atau Profesi Penunjang
Supporting Institutions and/or Professionals

Konsultan Hukum / *Legal Consultant*	
Nama Lembaga/Profesi / *Name of Institution/ Profession*	**Law Firm Fahmi Nugroho & Partnersv**
Periode Penugasan / *Assignment Period*	2025
Alamat & Info lainnya / *Address & Other Info*	Jl. Merdeka No. 1069/C RT/RW. 05/02 Kel. Talang Semut Kecamatan Bukit Kecil Palembang 30135 Email : Nugroho_adv@yahoo.co.id, advokatfahminugroho@gmail.com
Jasa yang Diberikan / *Service Rendered*	Jasa Pendampingan Penyelesaian Gugatan Perdata Nomor 4/Pdt.G/2025/PN Kag di Pengadilan Negeri Kayuagung / Legal Assistance Services for the Settlement of Civil Lawsuit No. 4/Pdt.G/2025/PN Kag at the Kayuagung District Court
Biaya Jasa / *Fee*	Rp90.000.000

Biro Administrasi Efek / *Share Registrar*	
Nama Lembaga/Profesi / *Name of Institution/ Profession*	**PT Datindo Entrycom**
Periode Penugasan / *Assignment Period*	2025
Alamat & Info lainnya / *Address & Other Info*	Jl. Hayam Wuruk No. 28 - Lantai 2 Jakarta 10120 Telepon / Telephone : (62) 21 - 350 8077 (Hunting) Fax / Facsimile : (62) 21 – 3508078 E-mail : corporatesecretary@datindo.com Web www.datindo.com
Jasa yang Diberikan / *Service Rendered*	1. Jasa EO RUPST SMBR Tahun Buku 2024 27 Mei 2025 / Event Organizer Services for SMBR Annual GMS for the 2024 Fiscal Year, May 27, 2025 2. Jasa Administrasi Saham Pasar Sekunder / Secondary Market Share Administration Services 3. Jasa EO RUSPLB SMBR 29 Oktober 2025 / Event Organizer Services for SMBR Extraordinary GMS, October 29, 2025 4. Jasa EO RUSPLB SMBR 18 Desember 2025 / Event Organizer Services for SMBR Extraordinary GMS, December 18, 2025
Biaya Jasa / *Fee*	1. 95.000.000 2. 40.000.000 3. 95.000.000 4. 95.000.000

Notaris / *Notary*	
Nama Lembaga/Profesi / *Name of Institution/ Profession*	PPKN Aulia Taufani dan Aryanti Artisari
Periode Penugasan / *Assignment Period*	2025
Alamat & Info lainnya / *Address & Other Info*	Menara Sudirman Lt. 18 Abd, Jl. Jend. Sudirman Kav 60, Jakarta
Jasa yang Diberikan / *Service Rendered*	1. Jasa Notaris untuk RUPST tahun buku 2024 / Notary Services for the Annual GMS for the 2024 Fiscal Year 2. Jasa Notaris RUPSLB 29 Oktober 2025 / Notary Services for the Extraordinary GMS, October 29, 2025 3. Jasa Notaris RUPSLB 18 Desember 2025 / Notary Services for the Extraordinary GMS, December 18, 2025
Biaya Jasa / *Fee*	1. Rp 24.500.000 2. Rp 24.500.000 3. Rp 25.000.000

Penghargaan dan Sertifikasi
Awards and Certification



TABEL PENGHARGAAN TAHUN 2025 / TABLE OF AWARDS IN 2025

Tanggal/Bulan / *Date/Month*	Penghargaan / *Award*	Cakupan / *Scope*
14 Februari 2025 / February 14, 2025	The Best CEO 2024 – Direktur Utama Suherman Yahya dari SWA / 14, 2025The Best CEO 2024 – President Director Suherman Yahya, from SWA	Nasional / National
24 Februari 2025 / February 24, 2025	Program Penilaian Peringkat Kinerja Perusahaan dalam Pengelolaan Lingkungan Hidup (PROPER) dengan Meraih Peringkat "Hijau" dari Kementerian Lingkungan Hidup dan Kehutanan RI / Company Performance Assessment Program in Environmental Management (PROPER) "Green" Rating, from the Ministry of Environment and Forestry of the Republic of Indonesia	Nasional / National
11 Juni 2025 / June 11, 2025	TOP CSR Awards 2025 dari TopBusiness / TOP CSR Awards 2025 from TopBusiness • #Star 4 • TOP Leader on CSR Commitment 2025 – Direktur Utama Suherman Yahya / TOP Leader on CSR Commitment 2025 – President Director Suherman Yahya	Nasional / National
26 Juni 2025 / June 26, 2025	SPEx2 Award 2025 - The Best Execution Winner in Cement Industry dari Kontan / SPEx2 Award 2025 – The Best Execution Winner in Cement Industry, from Kontan	Nasional / National
9 Juli 2025 / July 9, 2025	Piagam Program Penilaian Peringkat Kinerja Perusahaan dalam Pengelolaan Lingkungan Hidup (PROPER) dengan Meraih Peringkat : / Certificate of the Company Performance Assessment Program in Environmental Management (PROPER): • Hijau kepada Pabrik Baturaja / Green Rating for Baturaja Plant • Biru kepada Pengantongan Kertapati dari Menteri Lingkungan Hidup / Kepala Badan Pengendalian Lingkungan Hidup Republik Indonesia / Blue Rating for Kertapati Packing Plant from the Minister of Environment/Head of the Environmental Control Agency of the Republic of Indonesia	Nasional / National
8 September 2025 / September 8, 2025	TOP GRC Awards 2025 dari TopBusiness / TOP GRC Awards 2025 from TopBusiness • #Star 4 • The Most Committed GRC Leader 2025 - Direktur Utama Suherman Yahya / The Most Committed GRC Leader 2025 – President Director Suherman Yahya	Nasional / National
31 Oktober 2025 / October 31, 2025	Indonesia Best Public Company Awards 2025 – The Best Public Company 2025 in Construction Materials Industry for Extravagant Demand on Transaction dari Warta Ekonomi / Indonesia Best Public Company Awards 2025 – The Best Public Company 2025 in Construction Materials Industry for Extravagant Demand on Transaction, from Warta Ekonomi	Nasional / National
4 November 2025 / November 4, 2025	Top Human Capital Awards 2025 dariTopBusiness / TOP Human Capital Awards 2025 from TopBusiness • #Star • #Star 4 • The High Perfoming Human Capital Director 2025 – Direktur Keuangan & SDM Rahmat Hidayat / The High Performing Human Capital Director 2025 – Director of Finance & Human Capital Rahmat Hidayat	Nasional / National

Penghargaan dan Sertifikasi
Awards and Certification



Tanggal/Bulan / *Date/Month*	Penghargaan / *Award*	Cakupan / *Scope*
12 November 2025 / November 12, 2025	GRC 2025 Leadership Award / GRC 2025 Leadership Awar • The Best Corporate in Operation 2025 • The Best Chief Executive Officer (CEO) 2025 Suherman Yahya • The Best Chief Financial & Human Capital Officer 2025 Rahmat Hidayat	Nasional / National
26 November 2025 / November 26, 2025	TOP SGDs Award 2025 In Recognition of The Company's Achievements, In Implementing Sustainable Development Goals, Based on SDGs Initiative, SGDs Implementation, and CSR/ TJSL Funds	Nasional / National
28 November 2025 / November 28, 2025	Asia Sustainability Reporting Rating 2025 dari National Center for Corporate Reporting (NCCR) dan Institute of Certified Sustainabbility Practitioners (ICSP) – Gold Rank / Asia Sustainability Reporting Rating 2025 from the National Center for Corporate Reporting (NCCR) and the Institute of Certified Sustainability Practitioners (ICSP) – Gold Rank	Internasional / International
28 November 2025 / November 28, 2025	Indonesia Corporate Sustainability Award (ICSA) 2025 • Circular Economy Excellence • Energy Efficiency Excellence • Biodiversity Excellence	Nasional / National
28 November 2025 / November 28, 2025	Temu Karya Mutu dan Produktivitas Nasional (TKMPN) XXIX – 2025 / National Quality and Productivity Meeting (TKMPN) XXIX - 2025 • 2 Penghargaan Platinum / 2025 • 2 Platinum Awards • 3 Penghargaan Gold / 3 Gold Awards	Nasional / National
4 Desember 2025 / December 4, 2025	TOP Digital Awards 2025 #Star 4 dari ItWorks. / TOP Digital Awards 2025 #Star 4 from ITWorks	Nasional / National
10 Desember 2025 / December 10, 2025	'SANG TELADAN' Pendatang Baru Terbaik kepada Galeri Investasi Digital Bursa Efek Indonesia PT Semen Baturaja Tbk (GI BEI se-Sumatera Selatan 7 Kegiatan + 102 Investor Baru) dari Bursa Efek Indonesia (BEI) /Indonesia Stock Exchange (IDX) / "SANG TELADAN' Best Newcomer Award to the Indonesia Stock Exchange Digital Investment Gallery of PT Semen Baturaja Tbk (GI IDX for South Sumatra: 7 Activities + 102 New Investors) from the Indonesia Stock Exchange (IDX).	Nasional / National
19 Desember 2025 / December 19, 2025	Indonesia CSR Excellence Awards (ICEA) 2025 in Category • Best CSR for Community Involvement and Development • Best CSR for Inclusive Business • Best CSR for Employee Welfare • The Best Leadership Focus on CSR Program – Direktur Utama Suherman Yahya	Nasional / National

Penghargaan dan Sertifikasi
Awards and Certification



SERTIFIKASI / CERTIFICATIONS

Tanggal Dikeluarkannya Sertifikasi / *Date of Issuance*	Jenis, Bidang atau Area Sertifikasi / *Type, Field, or Area of Certification*	Nama Sertifikasi / *Certification Name*	Kegunaan / Purpose	Pemberi / *Issuing Body*	Masa Berlaku / *Validity Period*	Dokumen Sertifikat / *Certificate Document*
06 Agustus 2024 / August 6, 2024	Sistem Manajemen Keselamatan dan Kesehatan Kerja Pabrik Palembang / Occupational Health and Safety Management System – Palembang Plant	SMK3 / OHSMS	Memastikan bahwa sistem manajemen keselamatan dan kesehatan kerja organisasi didokumentasikan, diimplementasikan, dipelihara secara efektif dan memenuhi persyaratan standar audit, undang-undang dan peraturan yang berlaku. / To ensure that the organization's occupational health and safety management system is documented, implemented, effectively maintained, and complies with applicable audit standards, laws, and regulations	Kementerian Ketenagakerjaan Republik Indonesia / Ministry of Manpower of the Republic of Indonesia	06 Agustus 2024-06 Agustus 2027 / August 6, 2024 – August 6, 2027	REG. SMK3.2024. SUC.SK-1442
	Sistem Manajemen Keselamatan dan Kesehatan Kerja Pabrik Baturaja / Occupational Health and Safety Management System – Baturaja Plan	SMK3 / OHSMS	Memastikan bahwa sistem manajemen keselamatan dan kesehatan kerja organisasi didokumentasikan, diimplementasikan, dipelihara secara efektif dan memenuhi persyaratan standar audit, undang-undang dan peraturan yang berlaku / To ensure that the organization's occupational health and safety management system is documented, implemented, effectively maintained, and complies with applicable audit standards, laws, and regulations	Kementerian Ketenagakerjaan Republik Indonesia / Ministry of Manpower of the Republic of Indonesia	06 Agustus 2024-06 Agustus 2027 / August 6, 2024 – August 6, 2027	REG. SMK3.2024. SUC.SK-1443
	Sistem Manajemen Keselamatan dan Kesehatan Kerja Pabrik Panjang / Occupational Health and Safety Management System – Panjang Plant	SMK3 / OHSMS	Memastikan bahwa sistem manajemen keselamatan dan kesehatan kerja organisasi didokumentasikan, diimplementasikan, dipelihara secara efektif dan memenuhi persyaratan standar audit, undang-undang dan peraturan yang berlaku. / To ensure that the organization's occupational health and safety management system is documented, implemented, effectively maintained, and complies with applicable audit standards, laws, and regulations	Kementerian Ketenagakerjaan Republik Indonesia / Ministry of Manpower of the Republic of Indonesia	06 Agustus 2024-06 Agustus 2027 / August 6, 2024 – August 6, 2027	REG. SMK3.2024. SUC.SK-1446

Penghargaan dan Sertifikasi
Awards and Certification



Tanggal Dikeluarkannya Sertifikasi / *Date of Issuance*	Jenis, Bidang atau Area Sertifikasi / *Type, Field, or Area of Certification*	Nama Sertifikasi / *Certification Name*	Kegunaan / Purpose	Pemberi / *Issuing Body*	Masa Berlaku / *Validity Period*	Dokumen Sertifikat / *Certificate Document*
16 April 2024 / April 16, 2024	Persyaratan dengan pedoman penggunaan *Energy Management Systems* / Energy Management Systems Requirements with Guidance for Use	SNI ISO 50001:2018	membantu Perusahaan meningkatkan efisiensi energi, mengurangi biaya operasional, dan menurunkan dampak lingkungan. / To assist the Company in improving energy efficiency, reducing operational costs, and minimizing environmental impact	Sucofindo	16 April 2024-15 April 2027 / April 16, 2024 – April 15, 2027	EnMS 00024
17 Januari 2024 / January 17, 2024	Sertifikasi Sistem Manajemen Anti Penyuapan (SMAP) Department of Corporate Secretary dan Department of Procurement / Anti-Bribery Management System (ABMS) Certification – Department of Corporate Secretary and Department of Procurement	SNI ISO 37001:2016	Menanamkan budaya anti-penyuapan dalam sebuah organisasi dan menerapkan pengendalian yang tepat sehingga dapat meningkatkan kesempatan untuk mendeteksi dan mengurangi kejadian penyuapan sejak awal / To embed an anti-bribery culture within the organization and implement appropriate controls to enhance the opportunity to detect and reduce incidents of bribery at an early stage	BSI Group Indonesia	17 Januari 2024-10 Desember 2026 / January 17, 2024 – December 10, 2026	IABMS 738282
10 Januari 2024 / January 10, 2024	Baturaja Portland Cement	Green Label Indonesia	Pemenuhan atribut produk ramah lingkungan / Fulfillment of environmentally friendly product attributes	Green Product Council Indonesia	10 Januari 2026 –10 Januari 2027 / January 10, 2026 – January 10, 2027	332/GPCI-GLI/SP/XII/2025
12 Juli 2023 / July 12, 2023	Tanda Sah Capaian Tingkat Komponen Dalam Negeri untuk Produk Klinker Tipe 1 Curah / Certificate of Domestic Component Level Achievement for Type 1 Bulk Clinker Product	Tanda Sah Capaian Tingkat Komponen Dalam Negeri (TKDN) / ertificate of Domestic Component Level Achievement (TKDN)	Menerangkan jumlah penggunaan bahan baku dan material lainnya yang merupakan produk dalam negeri / To state the extent of the use of raw materials and other materials that are domestic products	Kementerian Perindustrian Republik Indonesia / Ministry of Industry of the Republic of Indonesia	12 Juli 2023-11 Juli 2026 / July 12, 2023 – July 11, 2026	5892/SJ-IND.8/TKDN/7/2023
12 Juli 2023 / July 12, 2023	Tanda Sah Capaian Tingkat Komponen Dalam Negeri untuk Produk Semen PCC Kemasan 50 kg / Certificate of Domestic Component Level Achievement for PCC Cement Product in 50 kg Packaging	Tanda Sah Capaian Tingkat Komponen Dalam Negeri (TKDN) / Certificate of Domestic Component Level Achievement (TKDN)	Menerangkan jumlah penggunaan bahan baku dan material lainnya yang merupakan produk dalam negeri / To state the extent of the use of raw materials and other materials that are domestic products	Kementerian Perindustrian Republik Indonesia / Ministry of Industry of the Republic of Indonesia	12 Juli 2023-11 Juli 2026 / July 12, 2023 – July 11, 2026	5893/SJ-IND.8/TKDN/7/2023

Penghargaan dan Sertifikasi
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Tanggal Dikeluarkannya Sertifikasi / *Date of Issuance*	Jenis, Bidang atau Area Sertifikasi / *Type, Field, or Area of Certification*	Nama Sertifikasi / *Certification Name*	Kegunaan / Purpose	Pemberi / *Issuing Body*	Masa Berlaku / *Validity Period*	Dokumen Sertifikat / *Certificate Document*
12 Juli 2023 / July 12, 2023	Tanda Sah Capaian Tingkat Komponen Dalam Negeri untuk Produk Semen OPC Tipe I Curah / Certificate of Domestic Component Level Achievement for Bulk OPC Type I Cement Product	Tanda Sah Capaian Tingkat Komponen Dalam Negeri (TKDN) / Certificate of Domestic Component Level Achievement (TKDN)	Menerangkan jumlah penggunaan bahan baku dan material lainnya yang merupakan produk dalam negeri / To state the extent of the use of raw materials and other materials that are domestic products	Kementerian Perindustrian Republik Indonesia / Ministry of Industry of the Republic of Indonesia	12 Juli 2023-11 Juli 2026 / July 12, 2023 – July 11, 2026	5898/SJ-IND.8/ TKDN/7/2023
12 Juli 2023 / July 12, 2023	Tanda Sah Capaian Tingkat Komponen Dalam Negeri untuk Produk OPC V Curah / Certificate of Domestic Component Level Achievement for Bulk OPC Type V Product	Tanda Sah Capaian Tingkat Komponen Dalam Negeri (TKDN) / Certificate of Domestic Component Level Achievement (TKDN)	Menerangkan jumlah penggunaan bahan baku dan material lainnya yang merupakan produk dalam negeri / To state the extent of the use of raw materials and other materials that are domestic products	Kementerian Perindustrian Republik Indonesia / Ministry of Industry of the Republic of Indonesia	12 Juli 2023-11 Juli 2026 / July 12, 2023 – July 11, 2026	5901/SJ-IND.8/ TKDN/7/2023
9 Juli 2025 / July 9, 2025	Jenis *Ordinary Portland Cement* (OPC) *Type I, II, V* Pabrik Pabrik Baturaja & Pabrik Panjang / Ordinary Portland Cement (OPC) Type I, II, V – Baturaja Plant & Panjang Plant	SPPT SNI OPC Type I, II, V (SNI 2049-1:2020)	Memastikan dan melihat apakah konsistensi serta implementasi dalam produksi semen sesuai dengan Standar Nasional Indonesia terbaru dan memastikan sistem manajemen mutu organisasi didokumentasikan, diimplementasikan, dipelihara secara efektif dan memenuhi persyaratan standar audit, undang-undang dan peraturan yang berlaku. / To verify whether the consistency and implementation of cement production are in accordance with the latest Indonesian National Standards, and to ensure that the organization's quality management system is documented, implemented, effectively maintained, and complies with applicable audit standards, laws, and regulations	BSPJI Palembang	9 Juli 2025 - 8 Juli 2030 / July 9, 2025 – July 8, 2030	Baturaja : No 019/BSPJI-Palembang/MS.1/ VII/2025 Panjang : No 021/BSPJI-Palembang/MS.1/ VII/2025
9 Juli 2025 / July 9, 2025	Jenis Portland Komposit (PCC) Pabrik Pabrik Baturaja & Pabrik Panjang / Portland Composite Cement (PCC) – Baturaja Plant & Panjang Plant	SPPT SNI PCC (SNI 7064:2014)	Memastikan dan melihat apakah konsistensi serta implementasi dalam produksi semen sesuai dengan Standar Nasional Indonesia dan memastikan sistem manajemen mutu organisasi didokumentasikan, diimplementasikan, dipelihara secara efektif dan memenuhi persyaratan standar audit, undang-undang dan peraturan yang berlaku. / To verify whether the consistency and implementation of cement production are in accordance with Indonesian National Standards, and to ensure that the organization's quality management system is documented, implemented, effectively maintained, and complies with applicable audit standards, laws, and regulations	BSPJI Palembang	9 Juli 2025 - 8 Juli 2030 / July 9, 2025 – July 8, 2030	Baturaja : No 019/BSPJI-Palembang/MS.1/ VII/2025 Panjang : No 021/ Palembang/ MS.1/VII/2025

Penghargaan dan Sertifikasi
Awards and Certification

Tanggal Dikeluarkannya Sertifikasi / *Date of Issuance*	Jenis, Bidang atau Area Sertifikasi / *Type, Field, or Area of Certification*	Nama Sertifikasi / *Certification Name*	Kegunaan / Purpose	Pemberi / *Issuing Body*	Masa Berlaku / *Validity Period*	Dokumen Sertifikat / *Certificate Document*
06 Oktober 2025 / October 6, 2025	Sistem Manajemen Lingkungan Kantor Pusat & Pabrik Palembang, Pabrik Baturaja, serta Pabrik Panjang / Environmental Management System – Head Office & Palembang Plant, Baturaja Plant, and Panjang Plant	SNI ISO 14001:2015	Mengidentifikasi secara sistematik dan mengelola risiko lingkungan sehingga mampu melindungi lingkungan secara komprehensif dan dapat mengurangi keluhan masyarakat secara umum. / To systematically identify and manage environmental risks, enabling comprehensive environmental protection and reducing public complaints	Sucofindo Int. Certification Services	6 Oktober 2025 – 27 Juli 2028 / October 6, 2025 – July 27, 2028	EMS 00402
28 Juni 2022 / June 28, 2022	Persyaratan Umum Kompetensi Laboratorium Pengujian dan Kalibrasi Unit of *Quality Control* / General Requirements for the Competence of Testing and Calibration Laboratories – Quality Control Unit	SNI ISO/IEC 17025 : 2017	Menetapkan standar kompetensi untuk laboratorium dimana ruang lingkup standar ini mencakup pengujian dan kalibrasi dengan metode baku, dan metode yang dikembangkan oleh laboratorium sendiri. / To establish competence standards for laboratories, covering testing and calibration using standard methods and methods developed by the laboratory itself	Komite Akreditasi Nasional (KAN) / National Accreditation Committee (KAN	28 Juni 2022-27 Juni 2027 / June 28, 2022 – June 27, 2027	LP-462-IDN
03 Juli 2025 / July 3, 2025	Sistem Manajemen Mutu Kantor Pusat & Pabrik Palembang, Pabrik Baturaja, serta Pabrik Panjang / Quality Management System – Head Office & Palembang Plant, Baturaja Plant, and Panjang Plant	SNI ISO 9001:2015	Secara umum penerapan ISO 9001:2015 adalah untuk: / The implementation of ISO 9001:2015 is generally aimed at: 1. Meningkatkan kepercayaan kepada pelanggan akan mutu produk dan layanan. / Enhancing customer confidence in product and service quality. 2. Memberikan jaminan mutu produk dan layanan. / Providing quality assurance for products and services 3. Meningkatkan produktivitas Perusahaan. / Improving the Company's productivity. 4. Meningkatkan motivasi karyawan. / Enhancing employee motivation. 5. Membentuk hubungan saling menguntungkan dengan pemasok. / Establishing mutually beneficial relationships with suppliers. 6. Mencapai penghematan biaya yang optimum. / Achieving optimum cost savings. 7. Mengenal risiko dan peluang dalam meningkatkan mutu produk dan layanan. / dentifying risks and opportunities in improving product and service quality.	BSPJI Palembang	03 Juli 2025 - 08 Juli 2028 / July 3, 2025 – July 8, 2028	002/BSPJI-Palembang/MS.2/VII/2025

Daftar Alamat Entitas Anak, Kantor Cabang serta Kantor Perwakilan

List of Subsidiaries, Branch Offices and Representative Offices Addresses

Kantor Pusat & Pabrik Palembang / *Head Office & Palembang Plant*	
Jl. Raya Tiga Gajah Baturaja Ogan Komering Ulu, Sumatra Selatan 32117 Telepon / Phone : (+62) 735-320344 / 320366 / 320368 Fax : (+62) 735-320367 Email : corsec.smbr@sig.id	
Kantor Perwakilan / *Representative Office*	
Jakarta	Graha Irama Lt 11 Blok F Jl. H. R. Rasuna Said Kav. 10 Jakarta 12950 Indonesia Telepon / Phone : (+62) – 21 – 5261113 / 5261114 Fax : (+62) – 21 – 5261411
Kantor Cabang / *Branch Office*	
Palembang	Jl. Abikusno Cokrosuyoso Kertapati Palembang - 30258 Telepon / Phone : (+62) – 711 – 511261 (Hunting) Fax : (+62) – 711 – 512126
Panjang	Jl. Yos Sudarso KM 7 Panjang. Bandar Lampung 35243 Telepon / Phone : (+62) – 721 – 31718 / 31818 / 31538 Fax : (+62) – 721 – 31343
Entitas Anak / *Subsidiary*	
PT Baturaja Multi Usaha	Jalan Tiga Gajah No.18 Komplek Tiga Gajah Indah RT 20 RW 09 Kelurahan Sukajadi, Kecamatan Baturaja Timur, Kabupaten Ogan Komering Ulu, Sumatera Selatan 32117

Informasi pada Situs Web Perusahaan
Information on the Company's Website



Semen Baturaja memiliki situs web resmi sebagai salah satu sarana dalam memenuhi keterbukaan terhadap publik yang menyajikan informasi secara komunikatif dan ter-*update* mengenai Perusahaan sesuai dengan prinsip transparansi dan keterbukaan informasi bagi publik, melalui situs web resmi Perusahaan dengan alamat www.semenbaturaja.co.id. Situs web ini merupakan portal resmi Perusahaan yang dapat diakses secara terbuka, kapan saja dan di mana saja, dengan mudah dan sederhana, dengan tujuan memberikan informasi yang komprehensif, akurat dan aktual tentang Perusahaan kepada khalayak luas. Situs web resmi Perusahaan yang disajikan dengan dua bahasa, yaitu bahasa Indonesia dan bahasa Inggris, juga telah sesuai dengan Peraturan Otoritas Jasa Keuangan (POJK) No. 8/POJK.04/2015 tentang Situs Web Emiten atau Perusahaan Publik yang telah ditetapkan pada tanggal 25 Juni 2015, meliputi:

Semen Baturaja maintains an official website as one of the means of fulfilling its commitment to public transparency, presenting communicative and up-to-date information about the Company in accordance with the principles of transparency and public information disclosure, accessible at www.semenbaturaja.co.id. This website serves as the Company's official portal, which can be accessed openly, at any time and from anywhere, in an easy and straightforward manner, with the aim of providing comprehensive, accurate, and current information about the Company to the general public. The Company's official website, presented in two languages — Bahasa Indonesia and English — is also in compliance with Financial Services Authority Regulation (POJK) No. 8/POJK.04/2015 concerning Websites of Issuers or Public Companies, stipulated on June 25, 2015, covering:

Informasi pada Situs Web Perusahaan
Information on the Company's Website

1. Informasi Umum Emiten atau Perusahaan Publik;
2. Informasi bagi Pemodal atau Investor;
3. Informasi Tata Kelola Perusahaan;
4. Informasi Tanggung Jawab Sosial Perusahaan.

1. General Information on Issuers or Public Companies;
2. Information for Investors;
3. Corporate Governance Information;
4. Corporate Social Responsibility Information.

Penyediaan informasi tersebut juga sebagai implementasi prinsip keterbukaan dalam pengelolaan Perusahaan yang mengacu pada Undang-Undang No. 14 Tahun 2008 tanggal 30 April 2008 tentang Keterbukaan Informasi Publik. Informasi website Perusahaan adalah sebagai berikut:

The provision of such information also constitutes the implementation of the principle of transparency in the management of the Company, in reference to Law No. 14 of 2008 dated April 30, 2008, concerning Public Information Disclosure. Information on the Company's website is as follows:

Uraian / *Description*	Ketersediaan / *Availability*	Keterangan / *Information*
Informasi pemegang saham sampai dengan pemilik akhir individu / Shareholder information to the final owner of the individual	✓	• https://semenbaturaja.co.id/informasi-saham-dan-obligasi/ • https://semenbaturaja.co.id/en/stock-bond-information/
Isi Kode Etik / Code of Conduct Content	✓	• https://semenbaturaja.co.id/pedoman-perilaku/ • https://semenbaturaja.co.id/en/code-of-conduct-coc/
Informasi Rapat Umum Pemegang Saham (RUPS) paling kurang meliputi bahan mata acara yang dibahas dalam RUPS, ringkasan risalah RUPS, dan informasi tanggal penting yaitu tanggal pengumuman RUPS, tanggal pemanggilan RUPS, tanggal RUPS, tanggal ringkasan risalah RUPS diumumkan / Information on the General Meeting of Shareholders (GMS) at least includes the event material discussed in the GMS, Summary of the Minutes of the GMS, the date of the GMS announcement, the GMS call date, the GMS date, the GMS	✓	• https://semenbaturaja.co.id/rups/ • https://semenbaturaja.co.id/en/general-meeting-of-shareholders/
Laporan Keuangan Tahunan (5 tahun terakhir) / Annual Financial Statement (last 5 years)	✓	• https://semenbaturaja.co.id/laporan-tahunan-dan-keuangan/ • https://semenbaturaja.co.id/en/annual-and-financial-reports/

Informasi pada Situs Web Perusahaan
Information on the Company's Website

Uraian / *Description*	Ketersediaan / *Availability*	Keterangan / *Information*
Profil Dewan Komisaris dan Direksi / Profile of Board of Commissioners and Board of Directors	✅	• https://semenbaturaja.co.id/dewan-komisaris/ • https://semenbaturaja.co.id/en/board-of-commissioners/ • https://semenbaturaja.co.id/direksi/ • https://semenbaturaja.co.id/en/board-of-directors/
Piagam/Charter Dewan Komisaris, Direksi, Komite-komite, dan Unit Audit Internal / Charter of Board of Commissioners, Board of Directors, Committees, and Internal Audit Units	✅	• https://semenbaturaja.co.id/piagam-dewan-komisaris/ • https://semenbaturaja.co.id/en/charter-of-the-board-ofcommissioners/ • https://semenbaturaja.co.id/piagam-direksi/ • https://semenbaturaja.co.id/en/board-of-directors-charter/ • https://semenbaturaja.co.id/piagam-komite-audit/ • https://semenbaturaja.co.id/en/charter-of-the-audit-committee/ • https://semenbaturaja.co.id/piagam-komite-manajemen-risiko/ • https://semenbaturaja.co.id/en/charter-of-the-risk-management-committee/ • https://semenbaturaja.co.id/piagam-komite-nominasi-dan-remunerasi/ • https://semenbaturaja.co.id/en/charter-of-the-remuneration-and-nomination-committee/ • https://semenbaturaja.co.id/piagam-satuan-pengawasan-intern/ • https://semenbaturaja.co.id/en/internal-control-unit-charter/

Keterangan:
✅ = Tersedia pada situs web Perusahaan
❌ = Belum tersedia pada situs web Perusahaan

Explanation:
✅ = Available on the Company's website
❌ = Not yet available on the Company's website

Lebih lanjut, semua informasi yang disajikan dalam website Perusahaan senantiasa diperbaharui secara berkala untuk memberikan informasi ter-update bagi segenap pemangku kepentingan maupun masyarakat umum. Selain itu, Perusahaan juga memiliki akun media sosial sebagai bagian dari keterbukaan informasi dan komunikasi kepada seluruh pemangku kepentingan, di antaranya Facebook, Instagram, dan Youtube.

Furthermore, all information presented on the Company's website is consistently updated on a regular basis to provide the most current information to all stakeholders and the general public. In addition, the Company also maintains social media accounts as part of its commitment to information disclosure and communication with all stakeholders, including Facebook, Instagram, and Youtube.

Tinjauan Unit Pendukung Bisnis

Overview on Business Supports



04



Sumber Daya Manusia (SDM)
Human Capital (HC)

Perusahaan telah memanfaatkan perkembangan teknologi, dengan membuat aplikasi Knowledge Management System sebagai media bagi karyawan untuk berbagi pengetahuan termasuk memaksimalkan E-Learning System sebagai sarana untuk mengurangi training dengan pertemuan fisik.

The Company has utilized technological developments by creating a Knowledge Management System application as a medium for employees to share knowledge including maximizing the E-Learning System as a means to reduce training via physical meetings.

Perusahaan memandang bahwa peningkatan kapabilitas sumber daya manusia menjadi fokus utama dalam mendukung pertumbuhan kinerja di tahun 2025. Perusahaan berkomitmen mewujudkan SDM unggul dan berkualitas, yang disesuaikan dengan kebutuhan serta perkembangan lingkungan bisnis. Pengelolaan SDM Perusahaan dijalankan secara tepat dan berkesinambungan guna mengembangkan talenta yang berkualitas dan berkompeten agar tetap adaptif terhadap setiap perubahan lingkungan bisnis.

The Company sees the enhancement of human capital capabilities as a primary focus to support its performance growth in 2025. It is committed to developing excellent human capital, tailored to the needs and developments of the business environment. The Company's human capital management is carried out effectively and sustainably to nurture high-quality and competent talents who are able to adapt to changes in the business environment.

Pengelolaan SDM Perusahaan dilakukan secara terintegrasi, selaras dengan visi, misi dan strategi yang telah ditetapkan. Pengelolaan SDM di lingkungan Perusahaan berpedoman pada peraturan perundang-undangan dan *best practices* yang berlaku, baik itu domestik maupun internasional. Perusahaan juga senantiasa melakukan pengkajian ulang terhadap setiap kebijakan pengelolaan SDM, dan disesuaikan dengan perkembangan dan dinamika bisnis Perusahaan.

The Company's human capital management is conducted in an integrated manner, aligned with established vision, mission, and strategy. Human capital management within the Company adheres to the applicable laws and regulations, as well as best practices, both domestic and international. The Company also regularly reviews every human capital policy to ensure alignment with the Company's business developments and dynamics.



Untuk menunjang efektivitas pengelolaan SDM, Perusahaan memanfaatkan perkembangan teknologi dengan membuat aplikasi *Knowledge Management System* sebagai media bagi karyawan untuk berbagi pengetahuan termasuk memaksimalkan penggunaan aplikasi *Success Factor* yang di dalamnya terdapat *E-Learning* sebagai sarana pembelajaran mandiri. Pengelolaan SDM dilakukan secara terstruktur dan bertanggung jawab. Perusahaan juga telah menerbitkan pedoman Kompetensi perilaku dan kompetensi teknis, yang memuat kriteria dan jenis seluruh kompetensi yang ada di Perusahaan, beserta definisi kompetensi dan indikator perilaku untuk setiap level kecakapan/kompetensi. Hal tersebut dilakukan untuk memberikan hasil yang terbaik untuk terus memperkuat dan meningkatkan kinerja Perusahaan di masa mendatang.

To support the effectiveness of human capital management, the Company leverages technological advancements by developing a Knowledge Management System application as a platform for employees to share knowledge, as well as maximizing the use of the Success Factor application, which includes E-Learning as a means of independent learning. Human capital management is carried out in a structured and accountable manner. The Company has also issued guidelines for behavioral competencies and technical competencies that cover all competencies' criteria and types within the Company, along with competency definitions and behavioral indicators for each level of skill/competency. These initiatives are taken to deliver optimal results in strengthening and improving the Company's performance in the future.

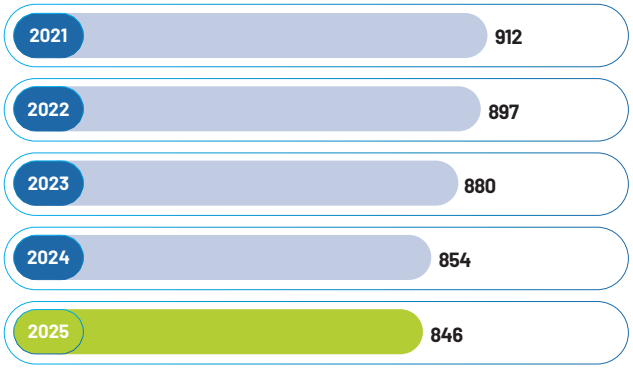
Sumber Daya Manusia (SDM)
Human Capital (HC)

STATISTIK SDM PERUSAHAAN

COMPANY HC STATISTICS

PERGERAKAN JUMLAH KARYAWAN 2021-2025 /
EMPLOYEE TURNOVER IN 2021-2025

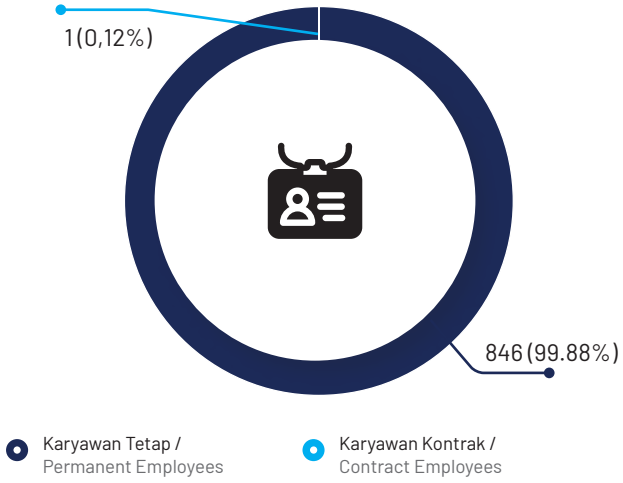
(ORANG / EMPLOYEE)



Tenaga Kerja Berdasarkan Status Kepegawaian

Labour Based on Employment Status

(orang / people)



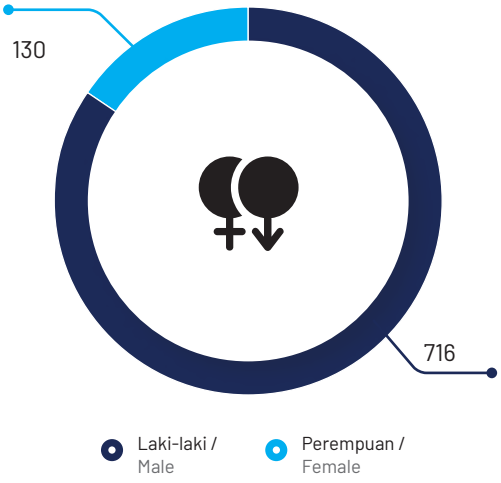
Karyawan Tetap / Permanent Employees

Karyawan Kontrak / Contract Employees

Karyawan Berdasarkan Gender

Employees Based on Gender

(orang / people)



Laki-laki / Male

Perempuan / Female

Hingga akhir Desember 2025, jumlah karyawan yang dimiliki Perusahaan tercatat sebanyak 847 karyawan, menurun 1,40% atau 12 karyawan dibandingkan dengan jumlah karyawan tahun 2024 sebanyak 859 karyawan. Secara keseluruhan, karyawan di tahun 2025 terdiri dari 99,88% karyawan tetap atau 846 karyawan dan 0,12% karyawan kontrak atau 1 karyawan. Adanya perubahan komposisi karyawan disebabkan oleh beberapa hal seperti karyawan yang mengundurkan diri, PHK, meninggal dunia, dan keikutsertaan dalam program pensiun dini.

As of December 2025, the number of employees in the Company was 847, down 1.40%, or 12 employees, compared to 2024, which was recorded at 859 employees. Overall, the workforce in 2025 consisted of 99.88% permanent employees, or 846 employees, and 0.12% contract employees, or 1 employee. Changes in the composition were due to several factors, such as employees who resigned, were laid off, passed away, and participated in early retirement programs.

Sumber Daya Manusia (SDM)
Human Capital (HC)

DEMOGRAFI KARYAWAN

Informasi demografi karyawan berdasarkan level organisasi, tingkat pendidikan, status kepegawaian, rentang usia, jenis kelamin, dan unit bisnis adalah sebagai berikut:

EMPLOYEE DEMOGRAPHY

Information on employee demographic based on organizational level, educaton level, employment status, age range, gender, and business unit is as follows:

DEMOGRAFI TENAGA KERJA BERDASARKAN STATUS KEPEGAWAIAN

Tabel Demografi Karyawan Berdasarkan Status Kepegawaian (orang)

LABOUR DEMOGRAPHICS BASED ON EMPLOYMENT STATUS

Employee Demographics Based on Employment Status (employee)

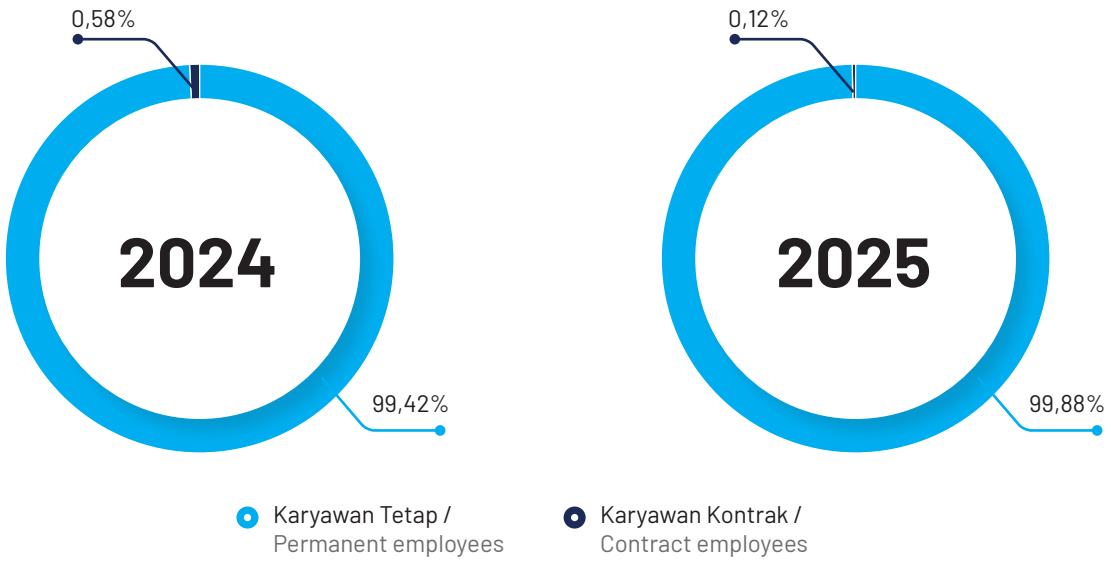
Level Organisasi / *Organizational Level*	2025				2024			
	L/M	P/F	Jumlah / *Total*	Komposisi (%) / *Composition (%)*	L/M	P/F	Jumlah / *Total*	Komposisi (%) / *Composition (%)*
Karyawan Tetap / Permanent employees	716	130	846	99,88	718	136	854	99,42
Karyawan Kontrak / Contract employees	1	0	1	0,12	5	0	5	0,58
Jumlah / Total	**717**	**130**	**847**	**100**	**723**	**136**	**859**	**100,00**

L = Laki-laki / P = Perempuan

M = Male / F = Female

Komposisi Karyawan Berdasarkan Status Kepegawaian (orang)

Composition of Employee Based on Employment Status (employee)



Sumber Daya Manusia (SDM)
Human Capital (HC)

DEMOGRAFI KARYAWAN BERDASARKAN LEVEL ORGANISASI

Tabel Demografi Karyawan Berdasarkan Level Organisasi (orang)

EMPLOYEE DEMOGRAPHICS BASED ON ORGANIZATIONAL LEVEL

Employee Demographics based on Organizational Level (employee)

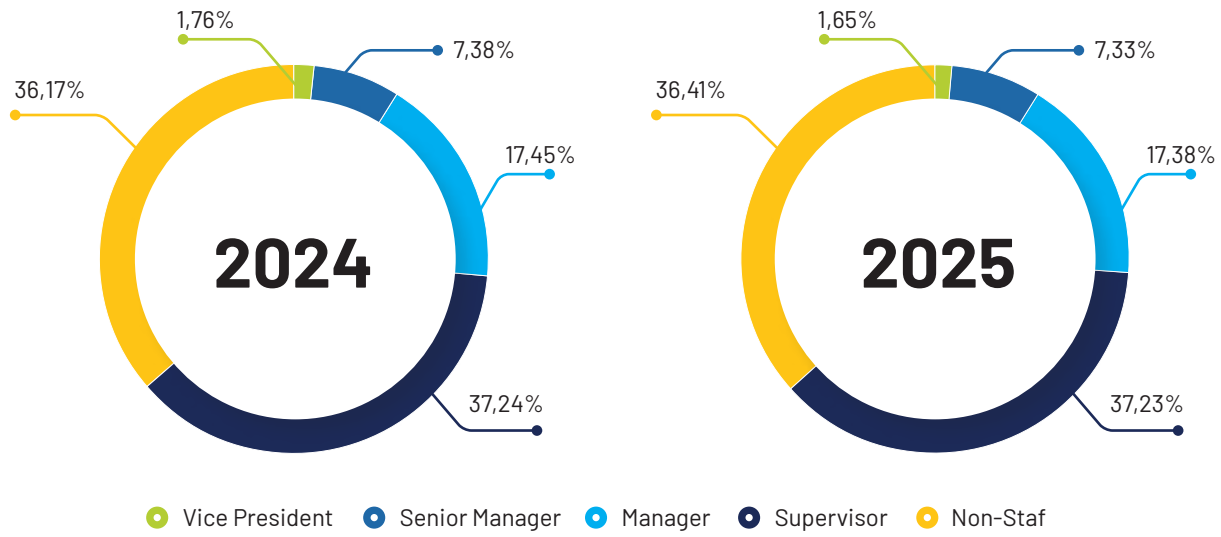
Level Organisasi / *Organizational Level*	2025				2024			
	L/M	P/F	Jumlah / *Total*	Komposisi (%) / *Composition (%)*	L/M	P/F	Jumlah / *Total*	Komposisi (%) / *Composition (%)*
Vice President	12	2	14	1,65	12	3	15	1,76
Senior Manager	56	6	62	7,33	57	6	63	7,38
Manager	124	23	147	17,38	125	24	149	17,45
Junior Manager	268	47	315	37,23	268	50	318	37,24
Non-Staf	256	52	308	36,41	256	53	309	36,18
Jumlah / Total	**716**	**130**	**846**	**100**	**718**	**136**	**854**	**100,00**

L = Laki-laki / P = Perempuan

M = Male / F = Female

Komposisi Karyawan Berdasarkan Level Organisasi (orang)

Composition of Employee Based on Organizational Level (employee)



Sumber Daya Manusia (SDM)
Human Capital (HC)

DEMOGRAFI KARYAWAN BERDASARKAN TINGKAT PENDIDIKAN

Tabel Demografi Karyawan Berdasarkan Tingkat Pendidikan (orang)

EMPLOYEE DEMOGRAPHICS BASED ON EDUCATIONAL LEVEL

Employee Demographics Based on Educational Level (employee)

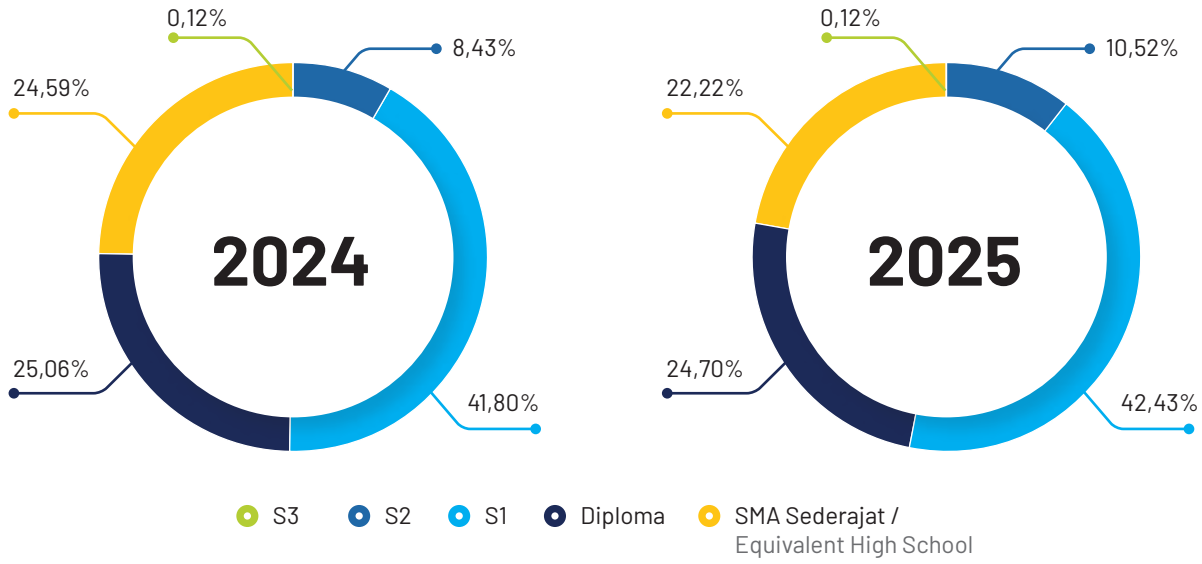
Tingkat Pendidikan / *Educational Level*	2025				2024			
	L/M	P/F	Jumlah / *Total*	Komposisi (%) / *Composition (%)*	L/M	P/F	Jumlah / *Total*	Komposisi (%) / *Composition (%)*
S3	1	0	1	0,12	1	0	1	0,12
S2	73	16	89	10,52	57	15	72	8,43
S1	281	78	359	42,43	279	78	357	41,80
Diploma	182	27	209	24,70	182	32	214	25,06
SMA Sederajat / High School and Equivalent	179	9	188	22,22	199	11	210	24,59
Jumlah / Total	**716**	**130**	**846**	**100**	**718**	**136**	**854**	**100,00**

L = Laki-laki / P = Perempuan

M = Male / F = Female

Komposisi Karyawan Berdasarkan Tingkat Pendidikan (orang)

Composition of Employee Based on Educational Level (employee)



Sumber Daya Manusia (SDM)
Human Capital (HC)

DEMOGRAFI KARYAWAN BERDASARKAN RENTANG USIA

Tabel Demografi Karyawan Berdasarkan Rentang Usia (orang)

EMPLOYEE DEMOGRAPHICS BASED ON AGE RANGE

Employee Demographics Based on Age Range (employee)

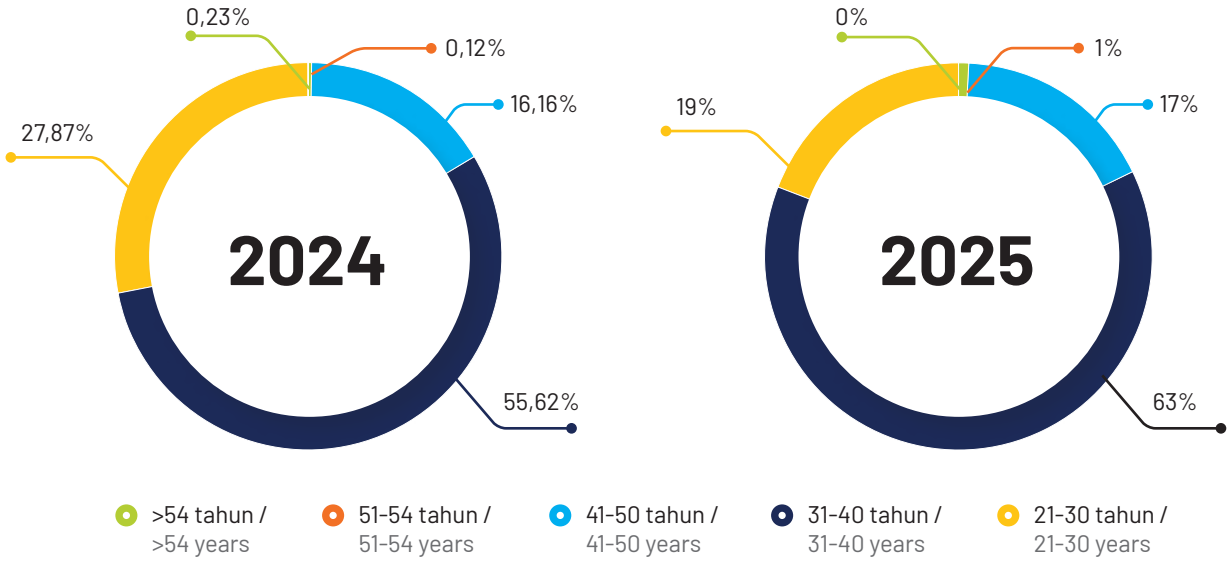
Rentang Usia / *Age Range*	2025				2024			
	L/M	P/F	Jumlah / *Total*	Komposisi (%) / *Composition (%)*	L/M	P/F	Jumlah / *Total*	Komposisi (%) / *Composition (%)*
>54 tahun / >54 years	0	0	0	0	1	1	2	0,23
51-54 tahun / 51-54 years	7	0	7	1	1	0	1	0,12
41-50 tahun / 41-50 years	130	13	143	17	127	11	138	16,16
31-40 tahun / 31-40 years	445	90	535	63	397	78	475	55,62
21-30 tahun / 21-30 years	134	27	161	19	192	46	238	27,87
Jumlah / Total	**716**	**130**	**846**	**100**	**718**	**136**	**854**	**100,00**

L = Laki-laki / P = Perempuan

M = Male / F = Female

Komposisi Karyawan Berdasarkan Rentang Usia (orang)

Composition of Employees Based on Age Range (employee)



Sumber Daya Manusia (SDM)
Human Capital (HC)

DEMOGRAFI KARYAWAN BERDASARKAN JENIS KELAMIN

Tabel Demografi Karyawan Berdasarkan Gender/Jenis Kelamin (orang)

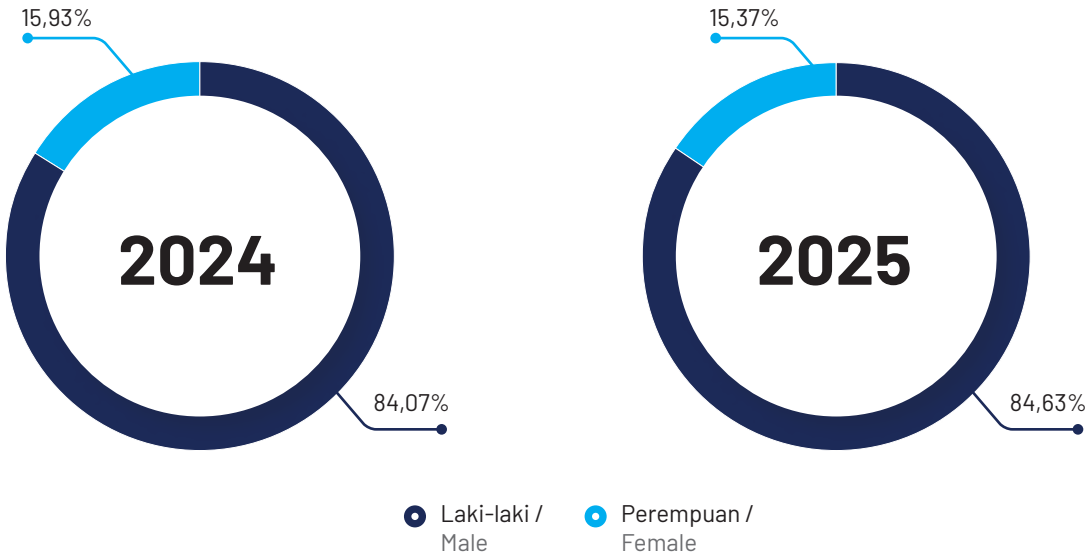
EMPLOYEE DEMOGRAPHICS BASED ON GENDER

Employee Demographics Based on Gender (employee)

Gender/Jenis Kelamin	2025		2024	
	Jumlah / *Total*	Komposisi (%) / *Composition (%)*	Jumlah / *Total*	Komposisi (%) / *Composition (%)*
Laki-laki / Male	716	84,63	718	84,07
Perempuan / Female	130	15,37	136	15,93
Jumlah / Total	**846**	**100,00**	**854**	**100,00**

Komposisi Karyawan Berdasarkan Jenis Kelamin (orang)

Employee Composition Based on Gender (employee)



Sumber Daya Manusia (SDM)
Human Capital (HC)

DEMOGRAFI KARYAWAN BERDASARKAN UNIT BISNIS

Tabel Demografi Karyawan Berdasarkan Unit Bisnis (orang)

EMPLOYEE DEMOGRAPHICS BASED ON BUSINESS UNIT

Employee Demographics Based on Business Unit (employee)

Unit Bisnis / *Business Unit*	2025				2024			
	L/M	P/F	Jumlah / *Total*	Komposisi (%) / *Composition (%)*	L/M	P/F	Jumlah / *Total*	Komposisi (%) / *Composition (%)*
Corporate Secretary	28	18	46	5	24	21	45	5,27
Internal Audit	10	3	13	2	11	2	13	1,52
*Logistic *)*	0	0	0	0	40	5	45	5,27
Procurement	15	5	20	2	37	11	48	5,62
Mining & Waste Management	39	5	44	5	38	6	44	5,15
Production	243	7	250	29	229	3	232	27,17
Maintenance	164	12	176	21	121	1	122	14,29
*Technical Plant **)*	0	0	0	0	46	12	58	6,79
Unit of SHE	11	5	16	2	11	6	17	1,99
Performance Management	5	2	7	1	7	3	10	1,17
*Human Capital & Governance, Risk, Internal Control ***)*	35	28	63	7	36	23	59	6,91
Accounting & Finance	41	23	64	7	28	23	51	5,97
*Marketing Planning & Development ****)*	9	2	11	1	-	-	-	-
Sales ****)	41	3	44	5	-	-	—	-
Dana Pensiun / Pension Fund	1	2	3	0	1	2	3	0,35
Koperasi Karyawan Semen Baturaja	1	0	1	0	2	0	2	0,23
PT Baturaja Multi Usaha	21	4	25	3	22	5	27	3,16
PT Baturaja Daya Insani	5	1	6	1	5	2	7	0,82
PT Sembaja Prima Utama	6	1	7	1	6	1	7	0,82
Employee On Duty from SMBR *to* SIG / AP	41	9	50	6	54	10	64	7,49
Employee On Duty from SIG / AP *to* SMBR ******)*	7	2	9	1	-	-	-	-
Jumlah	**723**	**132**	**855**	**100**	**718**	**136**	**854**	**100,00**

*) Fungsi *Logistic* dipindahkan ke Sales / Logistics function has been transferred to Sales

**) Fungsi *Technical Plant* dihapus / Technical Plant function removed

***) Perubahan Nomenklatur *Human Capital & Governance, Risk, Compliance menjadi Human Capital & Governance, Risk, Internal Control* / Change of Human Capital & Governance, Risk, Compliance Nomen-clature to Human Capital & Governance, Risk, Internal Control

****) Pengembalian fungsi *Marketing & Sales* ke SMBR / Reassignment of Marketing & Sales functions to SMBR

*****) Karyawan yang ditugaskan dari SIG/AP ke SMBR / Employee Assigned from SIG/AP to SMBR

L = Laki-laki / P = Perempuan

M = Male / F = Female

ORGANISASI PENGELOLA SDM PERUSAHAAN

Pengelolaan dan pengembangan SDM Perusahaan dijalankan oleh *Department of Human Capital & Governance, Risk, Internal Control* yang dikepalai oleh *VP of Human Capital & Governance, Risk, Internal Control* bertanggung jawab langsung kepada Direktur Keungan dan SDM. Secara struktural, departemen ini bertanggung jawab secara langsung kepada Direktur Keuangan dan SDM.

HUMAN CAPITAL MANAGEMENT ORGANIZATION

The Company's human capital management and development is carried out by the Department of Human Capital & Governance, Risk, and Internal Control, which is headed by the VP of Human Capital & Governance, Risk, and Internal Control and is directly responsible to the Director of Finance and Human Capital. Structurally, this department reports directly to the Director of Finance and Human Capital.

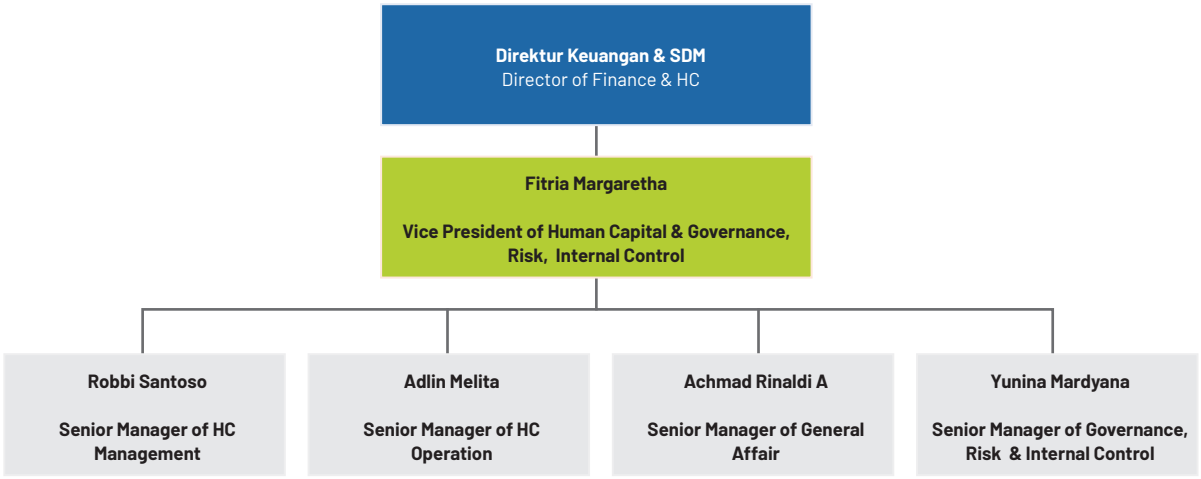
Sumber Daya Manusia (SDM)
Human Capital (HC)

Berdasarkan Surat Keputusan Direksi No.PH.01.04/69A/2025 tanggal 01 Juli 2025, Perusahaan memutuskan untuk mengangkat Fitria Margaretha sebagai *VP of Human Capital & Governance, Risk, Internal Control*. Struktur organisasi *Department of Human Capital & Governance, Risk, Internal Control* adalah sebagai berikut:

Struktur Organisasi *Department of Human Capital & Governance, Risk, Internal Control* Tahun 2025

Based on the Decree of the Board of Directors No.PH.01.04/69A/2025 on 01 Juli 2025, the Company has appointed Fitria Margaretha as VP of Human Capital & Governance, Risk, Internal Control. The organizational structure of the Department of Human Capital & Governance, Risk, Internal Control is as follows:

Organizational Structure of Department of Human Capital & Governance, Risk, Internal Control in 2025



TUGAS DAN TANGGUNG JAWAB

Department of Human Capital & Governance, Risk, Internal Control bertanggung jawab dalam melakukan, merencanakan, mengorganisir dan mengontrol semua pelaksanaan kepatuhan terhadap pengendalian risiko Perusahaan terkait *governance, risk, internal control* dan memastikan seluruh operasional Perusahaan patuh terhadap peraturan yang berlaku; evaluasi secara berkala terhadap risiko yang ada berikut potensinya; mengelola, mengawasi dan mengevaluasi perancangan kebijakan & prosedur *Human Capital, Governance, Risk, Internal Control* dan *General Affair*, pengembangan kurikulum serta transfer pengetahuan, operasional SDM dan informasi kepegawaian, tata kelola aset perusahaan, penyediaan alat bantu kerja dan fasilitas pendukung kantor serta layanan dan fasilitas umum guna mendukung aktivitas operasional Perusahaan serta sesuai dengan tujuan bisnis dan kebijakan perusahaan untuk mendukung efektivitas karyawan dan pertumbuhan organisasi.

DUTIES AND RESPONSIBILITIES

The Department of Human Capital & Governance, Risk, Internal Control is responsible for carrying out, planning, organizing, and controlling the implementation of compliance towards the Company's risk controls related to governance, risk, and internal control, as well as ensuring that all operations comply with applicable regulations; conducting regular evaluations of existing risks and their potential; managing, supervising, and evaluating the design of Human Capital, Governance, Risk, Internal Control and General Affairs policies and procedures, curriculum development and knowledge transfer, Human Capital operations and personnel information, corporate asset governance, provision of office supplies and supporting office facilities, as well as public services and facilities to support the Company's operational activities in accordance with the Company's business objectives and policies to support employee effectiveness and organizational growth.

Sumber Daya Manusia (SDM)
Human Capital (HC)

PROGRAM STRATEGIS PENGELOLAAN SDM TAHUN 2025

Pengelolaan SDM dilaksanakan secara bijaksana dan bertanggung jawab sebagai bagian dari komitmen Perusahaan dalam mengembangkan kompetensi karyawan. Implementasi pengelolaan SDM bertujuan untuk meningkatkan kapabilitas dan kompetensi karyawan sehingga mampu mendukung serta mendorong pertumbuhan kinerja Perusahaan dalam jangka pendek, menengah, maupun jangka panjang.

Dalam pelaksanaannya, pengelolaan SDM berpedoman pada regulasi, dan *best practices* yang berlaku di lingkup SMBR. Perusahaan meyakini bahwa penerapan pengelolaan SDM secara konsisten dapat menciptakan SDM yang kompeten, profesional, andal, berdaya saing, tangguh, serta adaptif terhadap dinamika dan perkembangan lingkungan bisnis.

Perusahaan telah menyusun program strategis pengelolaan SDM untuk tahun 2025 dengan fokus pengembangan sebgaai berikut:

1. **Restrukturisasi Organisasi**
   Perusahaan melakukan tinjauan organisasi dari sisi strategi bisnis dan visi misi Perusahaan. Diharapkan proses evaluasi terkait struktur organisasi dapat meningkatkan produktivitas dan proses bisnis yang berjalan lebih optimal;
2. **Penempatan Personil**
   Perusahaan melakukan proses penempatan kembali, mutasi, promosi atau *Employee on Duty* terkait perubahan struktur organisasi;
3. **Implementasi *Personal Grade & Job Grade***
   Perusahaan melaksanakan program Evaluasi Jabatan untuk membantu mengukur nilai jabatan pada setiap jabatan yang ada di Perusahaan. Hal ini diharapkan akan berpengaruh kepada besaran remunerasi pada setiap jabatan yang akan disesuaikan terhadap nilai jabatan tersebut.
4. **Integrasi Manajemen Kinerja**
   Pasca integrasi Perusahaan dengan SIG, Perusahaan melaksanakan program Manajemen Kinerja yang dilakukan untuk mengukur kinerja dan memastikan kontribusi terbaik dari karyawan serta pencapaian target dan keberhasilan berkelanjutan dari perusahaan.

STRATEGIC HUMAN CAPITAL MANAGEMENT PROGRAMS IN 2025

Human capital management is implemented wisely and responsibly as part of the Company's commitment to developing employee competencies. This aims to improve employee capability and competence in order to support and drive the Company's performance growth in the short, medium, and long term.

In its implementation, the human capital management refers to regulations and best practices applicable within SMBR. The Company believes that consistent human capital management can create competent, professional, reliable, competitive, resilient human capital that can adapt to business environment dynamics and developments.

The Company has developed strategic human capital management programs in 2025 with the following development focus:

1. **Organizational Restructuring**
   The Company conducts an organizational review in terms of business strategy and the Company's vision and mission. It is hoped that the evaluation process related to the organizational structure can increase productivity and business processes that run more optimally;
2. **Personnel Placement**
   The Company carries out the process of re-placement, mutation, promotion or Employee on Duty related to changes in the organizational structure;
3. **Personal Grade & Job Grade Implementation**
   The Company implements a Job Evaluation program to help measure the value of each position in the Company. This is expected to affect the amount of remuneration for each position which will be adjusted to the value of the position.
4. **Performance Management Integration**
   After the Company's integration with SIG, the Company implements a Performance Management program which is carried out to measure performance and ensure the best contribution from employees as well as the achievement of targets and the Company's ongoing success.

Sumber Daya Manusia (SDM)
Human Capital (HC)

5. **Penyelarasan *Human Capital Policy***
   Perusahaan melaksanakan penyelarasan *policy* dengan SIG untuk mempermudah dalam kolaborasi terkait pengembangan SDM.

MANAJEMEN SUMBER DAYA MANUSIA

Perusahaan meyakini bahwa pengelolaan SDM merupakan kunci dalam pencapaian tujuan Perusahaan. Untuk itu, dibutuhkan pengelolaan SDM yang komprehensif dan berkesinambungan. Perusahaan secara komprehensif melakukan pengelolaan SDM dengan menerapkan sistem yang menyeluruh pada setiap tahapan, mulai dari *manpower planning*, perekrutan karyawan hingga program pensiun untuk karyawan yang akan atau sudah memasuki masa pensiun. Perusahaan juga berkomitmen memenuhi hak-hak para karyawan, dan menjalankan hubungan industrial dengan karyawan. Upaya tersebut dilakukan untuk mewujudkan keberlanjutan usaha Perusahaan di masa mendatang. Tata kelola SDM Perusahaan dijalankan dengan mengacu pada Undang-Undang No. 6 Tahun 2023 tentang Penetapan Peraturan Pemerintah Pengganti Undang-Undang No. 2 Tahun 2022 tentang Cipta Kerja menjadi Undang-Undang.

Program pengelolaan SDM di lingkungan Perusahaan dilaksanakan dengan menyesuaikan perkembangan serta kebutuhan bisnis yang terus dinamis. Seluruh Insan SMBR didorong untuk membangun sinergi yang selaras dengan arah dan strategi pertumbuhan usaha Perusahaan. Melalui pendekatan tersebut, Perusahaan berupaya menciptakan lingkungan kerja yang harmonis dan kondusif.

Dalam pelaksanaannya, Perusahaan menginternalisasikan budaya "AKHLAK" sebagai pedoman dalam bersikap dan berperilaku, baik dalam menjalankan tugas di lingkungan kerja maupun dalam berinteraksi di luar Perusahaan.

Manpower Planning

Dalam rangka memastikan ketersediaan SDM yang memadai, Perusahaan menyusun perencanaan kebutuhan tenaga kerja (*manpower planning*) secara terstruktur. *Manpower planning* merupakan serangkaian kegiatan, mulai dari identifikasi, evaluasi, hingga perencanaan pemenuhan kebutuhan SDM

5. **Human Capital Policy Alignment**
   The Company implements policy alignment with SIG to facilitate collaboration related to human capital development

HUMAN CAPITAL MANAGEMENT

The Company believes that human capital management is key to achieving Company objectives. Therefore, comprehensive and continuous human capital management is required. The Company comprehensively manages human capital by implementing a holistic system at every stage, from manpower planning, employee recruitment, to retirement programs for employees who will or have entered retirement. The Company is also committed to fulfilling employee rights and maintaining industrial relations with employees. These efforts are taken to ensure the Company's business sustainability in the future. The Company's human capital governance refers to Law No. 6 of 2023 concerning the Stipulation of Government Regulation in Lieu of Law No. 2 of 2022 concerning Job Creation into Law.

Human capital management programs within the Company are carried out by adapting to the ever-dynamic business developments and needs. All SMBR personnel are encouraged to build synergy aligned with the direction and growth strategy of the Company's business. Through this approach, the Company strives to create a harmonious and conducive work environment.

In its implementation, the Company internalizes the culture of "AKHLAK" culture in attitude and behavior, both in carrying out duties in the workplace as well as interactions outside the Company.

Manpower Planning

To ensure the availability of adequate human capital, the Company organizes structured manpower planning, which is a series of activities starting from identification, evaluation, to making plans to fulfill human capital needs that are in line with business developments and Company's needs. The

Sumber Daya Manusia (SDM)
Human Capital (HC)

yang sejalan dengan perkembangan bisnis dan kebutuhan Perusahaan. Perusahaan secara berkala akan melakukan peninjauan/reviu terhadap pemenuhan kebutuhan SDM. Lebih lanjut, hasil tinjauan tersebut akan dijadikan bahan perbaikan dan peningkatan bagi Perusahaan.

Company will gradually review the fulfillment of human capital needs as well. Furthermore, the results of these reviews will serve as material for improvement and enhancement for the Company.

Perusahaan senantiasa memperhatikan aspek-aspek Tata Kelola Perusahaan yang Baik dan prinsip kesetaraan dalam setiap proses pemenuhan karyawan. Upaya tersebut dilakukan untuk memperoleh sumber daya manusia yang kompeten sesuai bidangnya, sehingga mampu mendukung pengembangan usaha Perusahaan serta menghadapi dinamika dan tantangan bisnis di masa mendatang

The Company pays attention to aspects of Good Corporate Governance (GCG) aspects and the principle of equality in every employee fulfillment process. These efforts are made to obtain competent human capital in their respective fields in order to support the Company's business development and facing future business dynamics and challenges.

Program Rekrutmen Karyawan

Perusahaan menjunjung tinggi prinsip keadilan dan kesetaraan dalam seluruh proses rekrutmen karyawan. Perusahaan berkomitmen melakukan rekrutmen karyawan secara bertanggung jawab dan sesuai dengan peraturan perundang-undangan yang berlaku. Perusahaan akan memberikan kesempatan yang sama kepada calon karyawan tanpa membedakan suku, agama, ras, dan golongan.

Employee Recruitment Program

The Company upholds the principles of fairness and equality in all employee recruitment processes. The Company is committed to conducting employee recruitment responsibly and in accordance with applicable laws and regulations. The Company will provide equal opportunities to prospective employees regardless of ethnicity, religion, race, or group.

Perusahaan memiliki beberapa program untuk menjaring Insan Perusahaan yang berdaya saing tinggi dan mampu menghadapi tantangan lingkungan bisnis yang senantiasa berkembang. Calon karyawan yang telah melalui proses rekrutmen harus mengikuti program induksi sebagai persiapan sebelum memasuki dunia kerja. Program ini diharapkan dapat memberikan pengetahuan awal kepada calon karyawan. Sehingga calon karyawan lebih siap untuk memasuki dunia kerja, serta berpeluang menjadi karyawan yang mumpuni. Hal ini dilakukan untuk menunjang pencapaian sasaran Perusahaan, baik jangka pendek maupun jangka panjang.

In addition, the Company has several programs to recruit Company Personnel who are highly competitive and able to face the challenges of an ever-evolving business environment. Prospective employees who have gone through the recruitment process must take part in an induction program as preparation before entering the professional world. This program is expected to provide initial knowledge to prospective employees. Thus, prospective employees are better prepared to work and have the opportunity to become qualified employees. This is also to support the achievement of the Company's short- and long-term targets.

Tahapan Program Induksi / **Induction Program Stages**

Tahapan / *Stage*	Tujuan / *Objective*
Pembinaan Mental, Fisik, dan Disiplin / Mental, Physical, Disciplinary Coaching	Kegiatan ini diadakan bertujuan untuk: / This activity was held aiming to: • Membentuk kedisiplinan yang tinggi, membentuk etika dan sopan santun agar dapat menghargai para seniornya. / Shaping high discipline, ethics, and manners so that they can respect their seniors. • Membentuk pribadi yang tangguh secara fisik dan mental. / Shaping a strong personality physically and mentally. • Mampu memupuk rasa kebersamaan. / Being able to foster a sense of togetherness. • Memiliki loyalitas yang tinggi kepada Perusahaan. / Having high loyalty to the Company.

Sumber Daya Manusia (SDM)
Human Capital (HC)

Tahapan / *Stage*	Tujuan / *Objective*
Motivation Training	*Training* motivasi didesain untuk membantu Perusahaan sebagai upaya meningkatkan kemampuan karyawannya dalam hal memotivasi diri secara efektif. Karyawan yang mampu menumbuhkan motivasi diri secara efektif akan sangat mempengaruhi kehidupan kerja sehari-hari dan kepuasan kerja. Dengan kemampuan tersebut, akan terpupuk semangat karyawan dalam berprestasi dan terus berusaha untuk memetik hasil terbaik. / Motivational training is designed to assist the Company as an effort to improve the ability of its employees in terms of motivating themselves effectively. Employees who are able to grow self-motivated effectively will greatly affect daily work life and job satisfaction. With this ability, the enthusiasm of employees will be fostered in achieving and continuing to strive to get the best results.
In Class Training (*Training* Umum dan *Training* Dasar) / In-Class Training consisting of General Training and Basic Training	• *Training* umum ditujukan untuk memberikan gambaran umum tentang sejarah Perusahaan, fungsi dan tugas di unit kerja serta hubungan organisasi dalam struktur organisasi Perusahaan. / General training is intended to provide an overview of the Company's history, functions and duties in work units and organizational relations within the Company's organizational structure. • *Training* dasar bertujuan memberikan pemahaman kepada calon karyawan dari proses penambangan bahan mentah hingga ke produk akhir berupa Semen Zak, Bag, dan Curah. Selain itu, calon karyawan juga diberikan pemahaman tentang pengendalian kualitas mutu proses produksi maupun kualitas produk yang akan dijual ke konsumen. Dengan instruktur yang berkompeten di bidangnya, kegiatan *training* dasar diharapkan mampu memberikan wawasan kepada calon karyawan sebelum terjun ke dunia kerja dan memahami alur proses pembuatan semen. / Basic training aims to provide understanding to prospective employees from the mining process of raw materials to the final product in the form of Zak, Bag and Bulk Cement. In addition, prospective employees are also provided an understanding of the quality control of the quality of the production process and the quality of the products that will be sold to consumers. With instructors who are competent in their fields, basic training activities are expected to be able to provide insight to prospective employees before entering the world of work and understand the flow of the cement manufacturing process.
Tahapan Pembinaan & Pengembangan (*On the Job Training,* dan Masa Percobaan Calon Karyawan) / Coaching and Development Stage consisting of On the Job Training and Probation Period of Prospective Employee	• *On the job training* atau magang bertujuan untuk memperkenalkan ke dalam dunia kerja yang sesungguhnya maka dilaksanakanlah *on the job training* di masing-masing unit kerja dengan harapan calon karyawan dapat mengenal secara menyeluruh kegiatan di unit kerja dan mampu memberikan kontribusi yang maksimal di dalam mencapai sasaran strategis Perusahaan. / On the job training or apprenticeship aims to introduce into the real world of work then carried out on the job training in each work unit with the hope that prospective employees will be able to thoroughly know the activities in the work unit and be able to make a maximum contribution in achieving strategic goals Company • Masa percobaan calon karyawan merupakan tahapan di mana calon karyawan diberikan tugas khusus berupa tulisan yang merupakan bentuk pemahaman dan penguasaan dari calon karyawan terhadap fungsi dan tugas yang ada di unit kerja. Bagi calon karyawan tingkat S1 dan D3 tugas khusus yang dibuat merupakan suatu bentuk inovasi dan/atau *improvement* terhadap suatu peralatan dan/atau sistem yang ada untuk meningkatkan performa peralatan maupun kesempurnaan suatu sistem. Sedangkan untuk tingkat SMU/SMK hanya membuat tulisan berupa laporan kegiatan selama orientasi di unit kerja. / The probationary period for prospective employees is a stage where prospective employees are given special assignments in the form of writing which is a form of understanding and mastery of the prospective employees regarding the functions and tasks in the work unit. For prospective employees at the S1 and D3 levels, special assignments made are a form of innovation and/or improvement to an existing equipment and/ or system to improve equipment performance and perfection of a system. Meanwhile, at the high school/vocational school level, they only write in the form of activity reports during orientation in work units.

Sepanjang tahun 2025, Perusahaan tidak melakukan program rekrutmen karyawan. Kebijakan tersebut diambil dengan mempertimbangkan kondisi dan kebutuhan organisasi, serta optimalisasi sumber daya manusia yang telah tersedia.

In 2025, the Company did not recruit new employees. This policy was made by taking into account the organization's conditions and needs, as well as the optimization of the existing human capital.

Program Kesejahteraan bagi Karyawan

Sebagai bentuk komitmen terhadap peningkatan kesejahteraan dan perlindungan tenaga kerja, Perusahaan memiliki program kesejahteraan untuk karyawan yang telah disesuaikan dengan peraturan perundang-undangan yang berlaku. Perusahaan memandang bahwa

Employee Welfare Program

As a form of commitment to improving employee welfare and protection, the Company has a welfare program for employees that has been adjusted based on applicable laws and regulations. The Company views employee welfare as an important factor in supporting productivity and business

Sumber Daya Manusia (SDM)
Human Capital (HC)

kesejahteraan karyawan merupakan faktor penting dalam mendukung produktivitas dan keberlanjutan usaha. Program kesejahteraan bagi karyawan diterapkan dengan memperhatikan kesetaraan gender, kelayakan dan keadilan kesempatan kerja.

sustainability. The employee welfare program is implemented with consideration for gender equality, appropriateness, and fairness of employment opportunities.

Perusahaan berkomitmen memenuhi kesejahteraan karyawan, yang ditunjukkan melalui dokumen Perjanjian Kerja Bersama (PKB) antara Perusahaan dengan karyawan, yang memuat pemenuhan kesejahteraan bagi karyawan. Bentuk kesejahteraan yang diberikan Perusahaan kepada karyawan meliputi:

1. Pakaian seragam kerja;
2. Jaminan kesehatan bagi karyawan dan keluarga;
3. Tunjangan hari raya keagamaan;
4. Tunjangan kinerja;
5. Bonus;
6. Perumahan dan kendaraan dinas;
7. Pembinaan kerohanian, olahraga dan kesenian;
8. *Medical Check Up* (MCU);
9. Tanda jasa dan penghargaan;
10. Pernikahan karyawan pria dengan karyawan wanita, dan hadiah pernikahan untuk karyawan;
11. Jaminan sosial tenaga kerja/badan penyelenggara jaminan sosial ketenagakerjaan;
12. Uang duka;
13. Tunjangan penghargaan (Masa Persiapan Pensiun); dan
14. Koperasi karyawan

The Company is committed to fulfilling employees' welfare needs, as stated in the Collective Labor Agreement (CLA) between the Company and its employees, which outlines the fulfillment of employee welfare. The types of welfare provided by the Company to employees include:

1. Work uniforms;
2. Health insurance for employees and their families;
3. Religious holiday allowance;
4. Performance allowances;
5. Bonuses;
6. Housing and official vehicles;
7. Spiritual, sports and arts development;
8. Medical Check Up (MCU);
9. Service marks and awards;
10. Weddings for male employees and female employees, and wedding gifts for employees;
11. Manpower social security/workforce social security administering agency;
12. Funeral money;
13. Award allowance (Retirement Preparation Period); and
14. Employee cooperative.

Selain fasilitas di atas, Perusahaan juga memberikan pemenuhan terhadap remunerasi karyawan. Perusahaan menyadari bahwa pemberian remunerasi yang sepadan dapat meningkatkan keterikatan karyawan, sehingga dapat meningkatkan produktivitas agar bekerja secara maksimal untuk mencapai target yang telah ditetapkan. Kebijakan remunerasi karyawan dijalankan secara adil dan setara, baik bagi karyawan laki-laki dan perempuan di seluruh level jabatan.

In addition to the above facilities, the Company also fulfills employee remuneration. The Company realizes that providing fair remuneration can increase employee engagement, thereby boosting productivity for them to work optimally to achieve predetermined targets. The employee remuneration policy is implemented fairly and equally for male and female employees at all job levels.

Perusahaan secara berkala menyampaikan laporan ketenagakerjaan kepada instansi pemerintah terkait, yaitu Dinas Tenaga Kerja (Disnaker) di tingkat Kota dan Provinsi. Selain itu, Perusahaan juga melakukan koordinasi dan diskusi bersama Disnaker serta gabungan serikat pekerja dalam rangka penetapan standar upah karyawan.

The Company regularly submits employment reports to relevant government agencies, namely the Manpower Office at the City and Provincial levels. In addition, the Company also coordinates and holds discussions with Manpower Office and labor unions to establish fair wage standards for its workers.

Sumber Daya Manusia (SDM)
Human Capital (HC)

Perusahaan berkomitmen untuk memberikan kompensasi bulanan yang layak dan kompetitif, dengan mengupayakan imbal jasa yang tidak hanya memenuhi ketentuan peraturan perundang-undangan atau Upah Minimum Regional (UMR), tetapi juga disesuaikan dengan kemampuan Perusahaan. Kebijakan tersebut tetap memperhatikan keseimbangan beban kerja agar tidak memberatkan jam kerja karyawan.

The Company is committed to providing decent and competitive monthly compensation, striving to offer remuneration that not only meets the provisions of laws and regulations or the Regional Minimum Wage, but is also adjusted to the Company's capabilities. This policy also considers work-life balance to prevent overburdening employees' working hours.

Adapun nilai persentase imbal jasa terendah yang dikeluarkan oleh Perusahaan dibandingkan UMR pada wilayah operasi Perusahaan, adalah sebagaimana terlampir berikut ini.

The lowest compensation percentage offered by the Company compared to the minimum wage in its operational area is as follows.

Perbandingan Imbal Jasa yang Diberikan Perusahaan dengan UMR di Wilayah Operasi Perusahaan Tahun 2025

Comparison of Compensation for Services Provided by Companies with UMR in the Company's Operational Areas in 2025

Lokasi / *Location*	UMR (Rp) / *Regional Minimum Wage (Rp)*	Imbal Jasa di SMBR (Rp) / *Salary at SMBR (Rp)*	Persentase (%) / *Percentage (%)*
Site Palembang / Palembang Site	3.916.635	7.787.339	198.83%
Site Baturaja / Baturaja Site	3.681.571	7.407.768	201.21%
Site Panjang / Panjang Site	3.305.367	7.753.726	234,58%
Kantor Perwakilan Jakarta / Jakarta Representative Office	5.396.761	11.638.127	215,65%

Penilaian Kinerja Karyawan

Perseroan senantiasa menerapkan program penilaian kinerja bagi karyawan yang dilakukan secara konsisten dan terukur, sebagai dasar dalam penyusunan rencana pengelolaan dan pengembangan karyawan guna meningkatkan kinerja Perseroan. Program penilaian kinerja bagi karyawan dibagi atas 3 (tiga) parameter, yaitu Sasaran Kerja/KPI dengan bobot 50%, Kompetensi dengan bobot 30%, dan Disiplin/Kehadiran yang berbobot 20%. Kebijakan tersebut dilakukan sesuai dengan Surat Keputusan Direksi No. PH.01.04/087/2023 tentang Pembinaan dan Pengembangan SDM.

Employee Performance Assessment

The Company consistently implements a performance assessment program for employees in a structured and measurable manner as the basis for developing employee management and development plans to improve Company performance. The employee performance assessment program is divided into three (3) parameters, namely Work Targets/KPIs of 50%, Competency of 30%, and Discipline/ Attendance of 20%. This policy is implemented in accordance with the Board of Directors' Decree No. PH.01.04/087/2023 on Human Capital Development and Improvement.

Parameter Penilaian Kinerja Karyawan

Employee Performance Assessment Parameters

No	Parameter	Uraian / *Description*	Bobot Penilaian / *Assessment Value*
1	Sasaran Kerja/KPI / Key Performance Indicator (KPI)	Penilaian KPI individu karyawan adalah khusus untuk karyawan setingkat staf yaitu menetapkan sasaran (tujuan) yang dilakukan secara bersama-sama oleh atasan dan bawahan dengan mengacu pada sasaran unit kerja setiap periode tertentu. / The individual employee KPI assessment is specifically designed for staff-level employees. It involves setting goals (objectives) that are jointly established by superiors and subordinates, with reference to work unit targets for each specific period.	50%

Sumber Daya Manusia (SDM)
Human Capital (HC)

No	Parameter	Uraian / *Description*	Bobot Penilaian / *Assessment Value*
2	Penilaian Kompetensi / Competency Assessment	Aspek yang dinilai pada penilaian kompetensi adalah nilai budaya Perusahaan dengan bobot masing-masing 25%. / The competency assessment evaluates several aspects, including the corporate cultural values, which carry a weight of 25% each.	30%
3	Penilaian Disiplin / Discipline Assessment	Penilaian disiplin menimbang hal-hal seperti kehadiran, izin, sakit tanpa keterangan dokter, mangkir, dan terlambat. Batasan toleransi untuk keterlambatan kehadiran adalah 5 (lima) menit dan maksimum toleransi sebanyak 3 (tiga) kali dalam sebulan. / The disciplinary assessment takes into account various factors such as attendance, permission, illness without a doctor's statement, absenteeism, and tardiness. Late attendance is tolerated up to 5 (five) minutes, and the maximum allowable number of late arrivals is three times a month.	20%
		JUMLAH / TOTAL	**100%**

Penilaian kinerja bagi karyawan, dilakukan oleh tim/pejabat penilai yang terdiri dari atasan langsung dan atasan tidak langsung, dalam satu Direktorat/Unit Kerja atau atasan di wilayah operasional Perseroan. Hasil penilaian nantinya akan mempengaruhi pemberian tunjangan performa, tunjangan kinerja, dan bonus tahunan.

Performance assessment for employees is carried out by a team/assessor consisting of direct superiors and indirect superiors in one Directorate/Work Unit or superior in the Company's operational area. The results of the assessment will later influence the provision of performance allowances, performance bonuses, and annual bonuses.

Program Tanda Jasa dan Penghargaan bagi Karyawan

Perseroan sangat menghargai para karyawan yang telah dengan sungguh-sungguh memberikan dedikasi dan kontribusinya untuk perkembangan dan kemajuan Perseroan. Sebagai bentuk apresiasi, Perusahaan memberikan tanda jasa dan penghargaan kepada karyawan yang telah memberikan dedikasi dan kontribusinya bagi Perusahaan, berdasarkan masa kerja. Program tanda jasa dan penghargaan bagi karyawan yang senantiasa dilakukan Perusahaan ini, terbukti mampu memotivasi karyawan untuk memberikan kinerja terbaiknya bagi Perseroan, sekaligus sebagai stimulus untuk meningkatkan prestasi di masa yang akan datang.

Service Awards and Rewards Program for Employees

The Company highly values employees who have dedicated themselves and made significant contributions to the Company's development and progress. As a token of appreciation, the Company awards honors and accolades to employees based on their years of service and contributions. The Company's gratuity and appreciation program has been effective in motivating employees to perform their best and serve as a stimulus for future performance improvements.

Di tahun 2025, berdasarkan Surat Keputusan Direksi No. PH.01.04/420/2025 tentang Pemberian Tanda Jasa dan Penghargaan Kepada Karyawan, Perseroan telah melaksanakan program tanda jasa dan penghargaan bagi karyawan. Pemberian Tanda Jasa dan Penghargaan Kepada Karyawan adalah sebagai berikut:

Based on Board of Directors Decree No. PH.01.04/420/2025 on Awarding of Merit and Awards to Employees, the Company has implemented awarding of merit and awards to employees with the following details:

Sumber Daya Manusia (SDM)
Human Capital (HC)

Bentuk Program Tanda Jasa dan Penghargaan bagi Karyawan Tahun 2025 **Merit and Award Program for Employees in 2025**

No	Jenis Tanda Jasa dan Penghargaan / *Types of Merit and Awards*	Ketentuan Masa Kerja / *Terms of Service*	Nilai Penghargaan / *Award Value*
1	Cincin emas 22 karat berlogo tiga gajah dan piagam penghargaan / 22 carat gold ring with the logo of three elephants and a certificate of appreciation	10 Tahun / 10 years	7 gram / 7 grams
2	Liontin emas 22 karat berlogo tiga gajah dan piagam penghargaan / 22 carat gold pendant bearing the logo of three elephants and a certificate of appreciation	20 Tahun / 20 years	12 gram / 12 grams
3	Uang dan piagam penghargaan / Prize money and certificates	25 Tahun / 25 years	1 bulan gaji / 1 month salary

Hingga 31 Desember 2025, terdapat sebanyak 8 (delapan) karyawan yang mendapatkan tanda jasa atau penghargaan yang diberikan oleh Perseroan, dengan rincian sebagai berikut:

As of December 31, 2025, there were 8 (eight) employees who received service awards or honors by the Company, with the following details:

Daftar Penerima Penghargaan Tahun 2025 **List of Award Recipients in 2025**

No	Nama / *Name*	Jabatan / *Position*	Unit Kerja / *Work Unit*
Penerima Penghargaan Masa Kerja 10 Tahun / Award Recipients for 10 Years of Service			
1	Sisko Bernia	Manager	Unit of Perfomance Management
2	Fuad Wardhana	Manager	Section of Exploration Geologist
3	Ricky Rianto	Manager	Section of Mining Plan
4	Siti Ratih Prisetya Dini	Supervisor	Section of Finance
5	Muhammad Hadiyatno	Supervisor	General Service, Office & Facility Jakarta
6	Dian Angga Varista	Supervisor	Section of Material Interplant & Weighing
Penerima Penghargaan Masa Kerja 20 Tahun / Award Recipients for 20 Years of Service			
1	Muhammad Beni	Vice President	Department of Mining & Waste Management
2	M. Mu'ammar Syah Reza	Senior Manager	Unit of Legal & Compliance

Program Pensiun

Perseroan memiliki dua program pensiun yaitu Program Pensiun Manfaat Pasti (PPMP) bagi karyawan tetap yang bergabung sebelum tahun 2007 dan dikelola oleh Dana Pensiun Karyawan Semen Baturaja dan program pensiun iuran pasti bagi karyawan tetap yang mulai bergabung sejak tahun 2007. Imbalan pensiun diberikan oleh Perseroan apabila karyawan tersebut pensiun, cacat, atau meninggal dunia. Iuran untuk program pensiun tersebut adalah sebesar 6,00% dari gaji bulanan karyawan dan menjadi beban Perseroan.

Retirement Program

The Company offers two pension programs: the Defined Benefit Pension Plan (PPMP) for permanent employees who joined before 2007, which is managed by the Semen Baturaja Employees Pension Fund, and a defined contribution pension program for permanent employees who joined in 2007. Pension benefits are provided by the Company if the employee retires, becomes disabled, or passed away. Contributions for the pension program are 6.00% of the employee's monthly salary and are borne by the Company.

Sumber Daya Manusia (SDM)
Human Capital (HC)

Program ini dikelola oleh Dana Pensiun Lembaga Keuangan PT Bank Negara Indonesia (Persero) Tbk (DPLK BNI) yang akta pendiriannya telah disahkan oleh Menteri Keuangan Republik Indonesia dengan Surat Keputusan masing-masing No. KEP-106/KM.10/2009 tanggal 13 Mei 2009.

This program is managed by PT Bank Negara Indonesia (Persero) Tbk (DPLK BNI) Financial Institution Pension Fund, whose establishment was ratified by the Minister of Finance of the Republic of Indonesia with Decree No. KEP-106/KM.10/2009 dated May 13, 2009.

Hubungan Industrial

Perseroan senantiasa menjaga hubungan industrial sebagai sebuah sistem hubungan kerja yang sehat, harmonis, dan konstruktif antara karyawan dengan Perseroan. Hubungan industrial ini dibangun berdasarkan asas saling menghormati, guna menciptakan keseimbangan antara pemenuhan hak dan pelaksanaan kewajiban terhadap Perseroan. Dalam hal ini, Perseroan memosisikan seluruh karyawan sebagai mitra strategis dalam rangka membangun dan memelihara hubungan kerja yang harmonis melalui komunikasi yang teratur dan berkelanjutan.

Industrial Relations

The Company strives to maintain healthy, harmonious, and constructive working relationships between employees and the Company, based on the principle of mutual respect, to achieve a balance between fulfilling rights and obligations to the Company. The Company positions all employees as strategic partners and regularly communicates with them to build and maintain harmonious working relationships.

Perseroan juga memberikan kebebasan bagi karyawan untuk berserikat, berkumpul dan menyampaikan pendapat. Perseroan sangat mendukung adanya serikat pekerja di lingkungan Perseroan yang diharapkan dapat menciptakan hubungan baik antara karyawan dan Manajemen Perseroan, agar dapat memberikan kontribusi terbaik untuk kepentingan bersama dan Perseroan. Saat ini, Perseroan telah memiliki Serikat Pekerja yaitu Serikat Karyawan Semen Baturaja (SKSB) yang dibentuk berdasarkan Keputusan Menteri Tenaga kerja Republik Indonesia No. Kep.202/M/BW/2000, tanggal 03 Mei 2000, dan telah didaftarkan kembali di Dinas Tenaga Kerja Pemerintah Kabupaten Ogan Komering Ulu Nomor: 560/01/XXII.4/2024 tanggal 05 Januari 2024.

The Company also values freedom for employees to associate, gather and express opinions. The Company strongly supports the existence of labor unions within the Company which is expected to create good relations between employees and Company Management, so that they can provide the best contribution to the collective interests and the Company. Currently, the Company has a Workers Union, namely the Semen Baturaja Employees Union (SKSB), which was formed based on the Decree of the Minister of Manpower of the Republic of Indonesia No. Kep.202/M/BW/2000, dated 03 May 2000, and has been re-registered at the Ogan Komering Ulu Regency Government Manpower Service No. 560/01/XXII.4/2024, dated January 05, 2024.

Seluruh karyawan Perseroan, baik yang menjadi anggota serikat pekerja maupun non-serikat, terlindungi kepentingannya dalam Perjanjian Kerja Bersama (PKB) yang terakhir diperbaharui pada 18 Maret 2025 dan telah terdaftar pada Kementerian Ketenagakerjaan RI c.q. Direktorat Jenderal Hubungan Industrial dan Jaminan Sosial Tenaga Kerja berdasarkan Surat Keputusan Nomor KEP. 4/HI.00.01/00.0000.240725011/B/VI/2025.

All Company employees, both union and non-union members, have their interests covered by the Collective Labor Agreement (PKB). The agreement was last updated on March 18, 2025, and has been registered at the Indonesian Ministry of Manpower, specifically the Directorate General of Industrial Relations and Labour Social Security, under Decree No. KEP. 4/HI.00.01/00.0000.240725011/B/VI/2025.

Sumber Daya Manusia (SDM)
Human Capital (HC)

PROGRAM PENGEMBANGAN KOMPETENSI KARYAWAN

KEBIJAKAN, TARGET, DAN PELAKSANAAN PROGRAM PENGEMBANGAN KOMPETENSI KARYAWAN

Dalam rangka memenuhi kebutuhan SDM dan tuntutan perkembangan bisnis, Perseroan membentuk program pengembangan kompetensi karyawan yang dapat diikuti oleh seluruh karyawan Perseroan. Program pengembangan kompetensi diperuntukkan bagi seluruh level jabatan tanpa membedakan gender. Program ini bertujuan untuk meningkatkan pemahaman dan kemampuan karyawan dalam melaksanakan tugasnya, sehingga dapat meminimalkan kesenjangan kompetensi yang ada.

Perseroan meyakini bahwa pengembangan kompetensi karyawan merupakan bentuk investasi jangka panjang yang memberikan kontribusi signifikan terhadap peningkatan kinerja, baik dalam jangka pendek maupun berkelanjutan di masa depan. Program pengembangan kompetensi ini disusun berdasarkan *Training Need Analysis* (TNA).

Perseroan mengacu pada target yang telah ditetapkan oleh Manajemen, yaitu 20 jam per orang/tahun. Berdasarkan hal tersebut, Perusahaan telah menetapkan target jam pelatihan internal sebesar 25 jam per orang/tahun serta rencana sertifikasi profesi karyawan dengan target sebanyak 20 orang per tahun.

Sepanjang tahun 2025, realisasi jumlah jam pelatihan sebesar 27.248 jam per orang/tahun atau sebesar 159,35% dari target yaitu 20 jam per orang/tahun. Sedangkan jumlah sertifikasi profesi karyawan adalah sebanyak 72 orang, atau sebesar 360% dari target, yaitu 20 orang. Informasi realisasi pengembangan kompetensi karyawan di tahun 2024-2025 adalah sebagai berikut:

Realisasi Program Pengembangan Kompetensi Karyawan Tahun 2024 - 2025

EMPLOYEE COMPETENCY DEVELOPMENT PROGRAM

POLICIES, TARGETS AND IMPLEMENTATION OF EMPLOYEE COMPETENCY DEVELOPMENT PROGRAMS

In order to meet human capital needs and respond to business developments, the Company has established a competency development program for all employees. This competency development program is available for all job levels regardless of gender. The program aims to enhance employees' understanding and abilities in carrying out their duties to reduce competency gaps.

The Company believes that employee competency development is a form of long-term investment that makes a significant contribution to the Company's performance improvement, both in the short term and for sustainable growth in the future. This competency development program is designed based on a Training Need Analysis (TNA).

The Company refers to the target set by Management, namely 20 hours per person/year in which the Company has set a target for internal training hours of 25 hours per person/year, as well as plans for employee professional certification with a target of 20 people per year.

Throughout 2025, realization of total training hours in 2025 was 27.248 hours per person/year or 159.35% of the target of 20 hours per person/ year. Meanwhile, total employee profession certifications were 72 people, or 360% of the target, which is 20 people. Information on the realization of employee competency development in 2023-2024 is as follows:

Realization of Employee Competency Development Program in 2024 – 2025

Uraian / *Description*	2025	2024
Jumlah Karyawan (orang) / Total Employees (people)	855	854
Jumlah Jam Training (jam) / Total Training Hours (hours)	27.248	27.194
Jumlah Hari Training (hari) / Total Training Hours (days)	1,135	1.133
Hari Training/Karyawan (hari) / Training Days/Employee (days)	1,33	1,33
Total Karyawan yang Mengikuti Training (orang) / Total employees who attended training	4.921	4.155

Sumber Daya Manusia (SDM)
Human Capital (HC)

Realisasi Rata-Rata Durasi Program Pelatihan Berdasarkan Level Jabatan 2024 - 2025

Realization of Average Duration of Training Program Based on Position Level in 2024 – 2025

Level Jabatan / *Position Level*	2025	2024
Vice President	44,57	46,67
Senior Manager	41,71	42,21
Manager	41,67	55,57
Junior Manager	34,37	29,68
Non-Staf / Non-Staff	21,96	19,70

Realisasi Rata-Rata Durasi Program Pelatihan Berdasarkan Gender 2024 - 2025

Realization of Average Duration of Training Program Based on Gender in 2024 - 2025

Gender	2025	2024
Laki-laki / Male	76,56	32,16
Perempuan / Female	23,42	30,14

Jumlah Pelatihan dan Peserta Pelatihan Berdasarkan Bidang Pelatihan 2024 - 2025

Realization of Average Duration of Training Program Based on Training Field in 2024 - 2025

Bidang Pelatihan / *Training Field*	2025			2024		
	Jumlah Pelatihan (Kali) / *Total Trainings (times)*	Jumlah Peserta (Orang) / *Total Participants (people)*	Jumlah Pelatihan Terhadap Jumlah Peserta (%) / *Total Trainings To Total Participants (%)*	Jumlah Pelatihan (Kali) / *Total Trainings (times)*	Jumlah Peserta (Orang) / *Total Participants (people)*	Jumlah Pelatihan Terhadap Jumlah Peserta (%) / *Total Trainings To Total Participants (%)*
Bidang Keuangan / Finance	21	399	5,26	19	300	5,68
Bidang Sumber Daya Manusia / Human Capital	21	1.290	1,63	18	134	13,19
Bidang Pemasaran/Distribusi / Marketing/ Distribution	12	171	7,02	12	265	4,49
Bidang Teknik/Operasi / Engineering/ Operations	93	658	14,13	57	635	8,98
Bidang Keselamatan dan Kesehatan Kerja / Occupational Health and Safety	50	1.031	4,85	116	1.635	6,61
Bidang Pengembangan Manajemen / Management Development	15	133	11,28	9	256	3,89
Bidang Pengawasan / Supervisory	26	237	10,97	9	26	21,74
Bidang Teknologi Informasi / Information Technology	27	448	6,03	8	158	4,46
Bidang Hukum & Kehumasan / Legal & Public Relations	26	432	6,02	24	196	12,24
Bidang *Procurement* / Procurement	12	92	13,04	3	177	1,69
Bidang Umum & Lain-Lain / Governance, Risk & Compliance & Others	11	30	36,67	22	373	5,90
Jumlah / Total	**314**	**4.921**	**6,38**	**297**	**4155**	**6,91**

Sumber Daya Manusia (SDM)
Human Capital (HC)

PENGEMBANGAN KOMPETENSI 2025

Sumber Daya Manusia (SDM) menjadi aspek penting dalam mencapai visi dan misi Perseroan. SMBR senantiasa berupaya mewujudkan SDM yang adaptif, profesional dan siap menghadapi dinamika industri di masa mendatang. Perseroan berkomitmen melaksanakan pengelolaan dan pengembangan SDM melalui program peningkatan kompetensi karyawan yang diselenggarakan secara berkala untuk semua level jabatan di lingkup Perseroan. Pengembangan kompetensi difokuskan pada peningkatan kapabilitas dan daya sang guna mendukung pencapaian target serta strategi bisnis Perseroan.

Program pengembangan kompetensi karyawan dirancang secara terarah dan berkelanjutan, mencakup pelatihan teknis, penguatan *soft skills*, serta pengembangan kepemimpinan sesuai dengan kebutuhan organisasi. Perusahaan senantiasa memperhatikan dengan baik dari sisi kualitas, profesionalitas, dan efektivitas karyawan, dalam menjaga serta menumbuhkan produktivitas masing-masing karyawan. Komitmen-komitmen tersebut, dibuktikan melalui penyelenggaraan pelatihan dan pengembangan kompetensi karyawan yang dilakukan dengan mengacu pada kerangka pelatihan dan pengembangan yang mencakup seluruh aspek dan metode pengembangan bagi seluruh SDM Perusahaan.

Jenis Program Pengembangan Kompetensi Karyawan

Program pengembangan kompetensi karyawan di lingkup Perseroan, dikelompokkan menjadi 3 (tiga) jenis pelatihan, yakni pelatihan *in-house*, pelatihan umum, dan pelatihan *online*. Informasi jenis program pengembangan kompetensi karyawan adalah sebagai berikut:

1. **Pelatihan *In-House***
   Perseroan mengembangkan program pelatihan secara internal melalui kerja sama dengan pihak eksternal dalam pemberian materi pelatihan yang ditujukan untuk peningkatan kompetensi karyawan terkait bidang pekerjaan.
2. **Pelatihan Umum**
   Pada pelatihan umum, Perseroan mengikutsertakan para karyawan secara intens pada program pelatihan-pelatihan, serta seminar, baik di dalam maupun di luar negeri, sesuai dengan kebutuhan untuk meningkatkan kompetensi karyawan.

COMPETENCY DEVELOPMENT 2025

Human Capital is vital to realize the Company's vision and mission. SMBR continuously strives to create an adaptive and professional workforce that is ready to face future industry dynamics. The Company is committed to managing and developing its human capital through regular employee competency improvement programs at all levels within the Company. Competency development is focused on enhancing capability and competitiveness to support the achievement of the Company's targets and business strategies.

Employee competency development programs are designed to be targeted and sustainable, covering technical training, soft skills strengthening, and leadership development in accordance with organizational needs. The Company consistently pays close attention to the quality, professionalism, and effectiveness of its employees to maintain and foster employee's productivity. These commitments are demonstrated through the implementation of employee training and competency development, which are carried out based on a comprehensive training and development framework that encompasses all aspects and methods for the Company's human capital.

Types of Employee Competency Development Programs

Employee competency development program at the Company is classified into 3 (three) types, namely in-house training, general training and online training. Information on types of employee competency development programs is as follows:

1. **In-House Training**
   The Company develops training programs internally through collaboration with external parties in providing training materials aimed at increasing employee competencies related to the field of work.

2. **General Training**
   In general training, the Company involves its employees intensely in training programs, as well as seminars, both at home and abroad, according to the need to improve employee competency.

Sumber Daya Manusia (SDM)
Human Capital (HC)

3. Pelatihan *Online*

Perseroan mengikutsertakan para karyawan pada pelatihan-pelatihan yang diselenggarakan secara daring/virtual, baik yang diselenggarakan oleh internal Perseroan maupun pihak ketiga.

3. Online Training

The Company enrolls its employees in trainings held online/virtually, both internally held by the Company and third parties.

Realisasi Program Pengembangan Kompetensi Karyawan Berdasarkan Jenis Pelatihan 2025

Realization of Employee Competency Development Program Based on Training Type in 2025

No	Jenis Pelatihan / *Type of Training*	Jumlah Pelatihan (Kali) / *Total Trainings (times)*	Jumlah Peserta (Orang) / *Total Participants (Person)*	Jumlah Pelatihan Per Jenis Pelatihan (%) / *Total Training Per Type of Training (%)*	Jumlah Peserta Per Jenis Pelatihan (%) / *Total Participants Per Type of Training (%)*
1	Pelatihan In-House / In-House Training	92	2347	29,3	47,7
2	Pelatihan Umum / General Training	122	400	38,9	8,1
3	Pelatihan Online / Online Training	100	2174	31,8	44,2
Jumlah / Total		**314**	**4291**	**100**	**100**

Rincian Program Pengembangan Kompetensi Karyawan Berdasarkan Jenis Pelatihan 2025

Details of Employee Competency Development Programs Based on Training Type in 2025

Program	Tujuan / Objective	Waktu Pelaksanaan / *Period*
Pelatihan In-House / In-House Training		
Pelatihan Kompetensi PBJP Level – 1 / Government procurement of goods and services (PBJP) Level – 1 Competency Training	Kebutuhan Kompetensi Jabatan / Job Competency Requirements	06/01/2025 s.d 17/01/2025
In House Training (IHT) Pengujian Beton / In House Training (IHT) on Concrete Testing	Peningkatan Pengetahuan / Knowledge Enhancement	03/02/2025 s.d 07/02/2025
In House Training (IHT) "Training For Trainer Maintenance System Online"	Peningkatan Pengetahuan / Knowledge Enhancement	06/02/2025 s.d 07/02/2025
Instruktur Sosialisasi Penggunaan Pesawat Drone dan Penggunaan Aplikasi Agisoft Metashape / Use of Drone and Agisoft Metashape Application Socialization Instructor	Peningkatan Pengetahuan / Knowledge Enhancement	19/02/2025 s.d 20/02/2025
In House Training Penggunaan Pesawat Drone dan Penggunaan Aplikasi Agisoft Metashape / In House Training (IHT) on Drone and Agisoft Metashape Application Usage	Peningkatan Pengetahuan / Knowledge Enhancement	19/02/2025 s.d 20/02/2025
Instruktur Sharing Knowledge GCG Officer / Sharing Knowledge GCG Officer Instructor	Sharing Session	25/02/2025 s.d 25/02/2025
Sharing Knowledge GCG Officer	Sharing Session	25/02/2025 s.d 25/02/2025
Instruktur Sosialisasi Respectful Workplace Policy / Respectful Workplace Policy Socialization Instructor	Sharing Session	27/02/2025 s.d 27/02/2025
Sosialisasi Respectful Workplace Policy / Respectful Workplace Policy Socialization	Sharing Session	27/02/2025 s.d 27/02/2025
Instruktur In House Training Defensive Driving / In House Training Defensive Driving Instructor	Sharing Session	07/05/2025 s.d 07/05/2025
Instruktur In House Traininig Develepor Power BI / In House Traininig Develepor Power BI Instructor	Peningkatan Pengetahuan / Knowledge Enhancement	20/05/2025 s.d 22/05/2025
In House Traininig Develepor Power BI	Peningkatan Pengetahuan / Knowledge Enhancement	20/05/2025 s.d 22/05/2025
Resertifikasi Operator CCR Raw Mill, Operator CCR Kiln dan Operator CCR Cement Mill / Recertification of CCR Raw Mill Operator, CCR Kiln Operator, and CCR Cement Mill Operator	Kebutuhan Kompetensi Jabatan / Job Competency Requirements	11/06/2025 s.d 11/06/2025

Sumber Daya Manusia (SDM)
Human Capital (HC)

Program	Tujuan / Objective	Waktu Pelaksanaan / *Period*		
Sertifikasi Operator CCR Raw Mill, Operator CCR Kiln dan Operator CCR Cement Mill / Certification of CCR Raw Mill Operator, CCR Kiln Operator, and CCR Cement Mill Operator	Kebutuhan Kompetensi Jabatan / Job Competency Requirements	12/06/2025	s.d	12/06/2025
In House Training (IHT) Defense Driving Batch II	Peningkatan Pengetahuan / Knowledge Enhancement	20/06/2025	s.d	20/06/2025
Instruktur In House Training (IHT) Gas Analyzer 44BI01 / In House Training (IHT) Gas Analyzer 44BI01 Instructor	Peningkatan Pengetahuan / Knowledge Enhancement	15/07/2025	s.d	15/07/2025
In House Training (IHT) Gas Analyzer	Peningkatan Pengetahuan / Knowledge Enhancement	15/07/2025	s.d	15/07/2025
Instruktur In House Training (IHT) Software AutoCAD / In House Training (IHT) Software AutoCAD Instructor	Peningkatan Pengetahuan / Knowledge Enhancement	23/07/2025	s.d	24/07/2025
In House Training (IHT) Software AutoCAD	Peningkatan Pengetahuan / Knowledge Enhancement	23/07/2025	s.d	25/07/2025
Instruktur In House Training (IHT) Sistem Lubrikasi Kiln 54LQ05 & 54LQ06 / In House Training (IHT) on 54LQ05 & 54LQ06 Kiln Lubrication System Instructor	Peningkatan Pengetahuan / Knowledge Enhancement	29/07/2025	s.d	29/07/2025
In House Training (IHT) on 54LQ05 & 54LQ06 Kiln Lubrication System	Peningkatan Pengetahuan / Knowledge Enhancement	29/07/2025	s.d	29/07/2025
Instruktur In House Training (IHT) Developer Power Bi Batch II / In House Training (IHT) Developer Power Bi Batch II Instructor	Peningkatan Pengetahuan / Knowledge Enhancement	05/08/2025	s.d	07/08/2025
In House Training (IHT) Developer Power Bi Batch II	Peningkatan Pengetahuan / Knowledge Enhancement	05/08/2025	s.d	07/08/2025
Sosialisasi Asuransi Aset Tetap Tahun 2025 / 2025 Fixed Asset Insurance Socialization	Peningkatan Pengetahuan / Knowledge Enhancement	07/08/2025	s.d	07/08/2025
Fire Drill dan First Aid	Peningkatan Pengetahuan / Knowledge Enhancement	12/08/2025	s.d	12/08/2025
Upacara HUT Ke-80 Republik Indonesia (Site PPG,PBR dan PPJ) / 80th Independence Day Ceremony of the Republic of Indonesia (PPG, PBR, and PPJ Sites)	Peningkatan Pengetahuan / Knowledge Enhancement	17/08/2025	s.d	17/08/2025
In House Training (IHT) Software 3DMine	Peningkatan Pengetahuan / Knowledge Enhancement	19/08/2025	s.d	21/08/2025
Sustainability & CSR Fundamental Coaching	Peningkatan Pengetahuan / Knowledge Enhancement	20/08/2025	s.d	22/08/2025
Instruktur Pelatihan : Kebencanaan & First Aid / Training Instructor: Disaster Management & First Aid	Peningkatan Pengetahuan / Knowledge Enhancement	20/08/2025	s.d	21/08/2025
Instruktur Pelatihan Fire Drill / Fire Drill Training Instructor	Peningkatan Pengetahuan / Knowledge Enhancement	20/08/2025	s.d	21/08/2025
Pelatihan Kebencanaan, Fire Drill dan First Aid / Disaster Management, Fire Drill, and First Aid Training	Peningkatan Pengetahuan / Knowledge Enhancement	20/08/2025	s.d	20/08/2025
Pelatihan Fire Drill dan First Aid / Fire Drill and First Aid Training	Peningkatan Pengetahuan / Knowledge Enhancement	21/08/2025	s.d	21/08/2025
Instruktur Pelatihan Fire Drill / Fire Drill Training Instructor	Peningkatan Pengetahuan / Knowledge Enhancement	21/08/2025	s.d	21/08/2025
Instruktur Pelatihan First Aid dan Simulasi Tanggap Darurat Huru Hara & Ancaman Bom / First Aid and Riot & Bomb Threat Emergency Response Simulation Training Instructor	Peningkatan Pengetahuan / Knowledge Enhancement	21/08/2025	s.d	21/08/2025
Pelatihan Fire Dril, First Aid dan Simulasi Tanggap Darurat Huru Hara & Ancaman Bom / Fire Drill, First Aid, and Riot & Bomb Threat Emergency Response Simulation Training	Peningkatan Pengetahuan / Knowledge Enhancement	21/08/2025	s.d	21/08/2025
Kunjungan Kerja Reses Masa Sidang III Tahap II Anggota DPRD Provinsi Sumsel Dapil V / Recess Session III Phase II Working Visit by South Sumatra Regional Legislative Council (DPRD) Electoral District V Members	Sharing Session	23/08/2025	s.d	23/08/2025

Sumber Daya Manusia (SDM)
Human Capital (HC)

Program	Tujuan / Objective	Waktu Pelaksanaan / *Period*		
Instruktur In House Training (IHT) Maintenance LV Drive Mill Fan CM04 / In House Training (IHT) Maintenance LV Drive Mill Fan CM04 Instructor	Peningkatan Pengetahuan / Knowledge Enhancement	25/08/2025	s.d	25/08/2025
In House Training (IHT) Maintenance LV Drive Mill Fan CM04	Peningkatan Pengetahuan / Knowledge Enhancement	25/08/2025	s.d	25/08/2025
Instruktur In House Training (IHT) Instruksi Kerja Mengoperasikan PCS7 With CEMAT V7.1 / In House Training (IHT) PCS7 Operating Instructions With CEMAT V7.1 Instructor	Peningkatan Pengetahuan / Knowledge Enhancement	26/08/2025	s.d	26/08/2025
In House Training (IHT) Instruksi Kerja Mengoperasikan PCS7 With CEMAT V7.1 / In House Training (IHT) PCS7 Operating Instructions With CEMAT V7.1	Peningkatan Pengetahuan / Knowledge Enhancement	26/08/2025	s.d	26/08/2025
Instruktur In House Training (IHT) "Training for Trainer Maintenance System Online / In House Training (IHT) "Training for Trainer Maintenance System Online Instructor	Peningkatan Pengetahuan / Knowledge Enhancement	27/08/2025	s.d	28/08/2025
In House Training (IHT) "Training for Trainer Maintenance System Online Batch I	Peningkatan Pengetahuan / Knowledge Enhancement	27/08/2025	s.d	27/08/2025
In House Training (IHT) "Training for Trainer Maintenance System Online" Batch II	Peningkatan Pengetahuan / Knowledge Enhancement	28/08/2025	s.d	28/08/2025
Focus Group Discussion (FGD) PROPER SMBR	Sharing Session	19/08/2025	s.d	19/08/2025
Focus Group Discussion (FGD) PROPER SMBR Batch 2	Sharing Session	20/08/2025	s.d	21/08/2025
Instruktur In House Training (IHT) "Training to User Maintenance System Online / In House Training (IHT) "Training to User Maintenance System Online Instructor	Peningkatan Pengetahuan / Knowledge Enhancement	15/09/2025	s.d	15/09/2025
In House Training (IHT) "Training to User Maintenance System Online Batch 1	Peningkatan Pengetahuan / Knowledge Enhancement	15/09/2025	s.d	15/09/2025
Instruktur In House Training (IHT) "Training to User Maintenance System Online Batch 2 / In House Training (IHT) "Training to User Maintenance System Online Batch 2 Instructor	Peningkatan Pengetahuan / Knowledge Enhancement	16/09/2025	s.d	16/09/2025
In House Training (IHT) "Training to User Maintenance System Online Batch 2	Peningkatan Pengetahuan / Knowledge Enhancement	16/09/2025	s.d	16/09/2025
Instruktur In House Training (IHT) "Training to User Maintenance System Online Batch 3 / In House Training (IHT) "Training to User Maintenance System Online Batch 3 Instructor	Peningkatan Pengetahuan / Knowledge Enhancement	17/09/2025	s.d	17/09/2025
In House Training (IHT) "Training to User Maintenance System Online Batch 3	Peningkatan Pengetahuan / Knowledge Enhancement	17/09/2025	s.d	17/09/2025
Literasi Finansial Road to 51th PT Semen Baturaja Tbk Batch 1 / Road to 51th PT Semen Baturaja Tbk Financial Literacy Batch 1	Sharing Session	18/09/2025	s.d	18/09/2025
Literasi Finansial Road to 51th PT Semen Baturaja Tbk Batch 2 / Road to 51th PT Semen Baturaja Tbk Financial Literacy Batch 2	Sharing Session	18/09/2025	s.d	18/09/2025
Instruktur In House Training (IHT) "Training to User Maintenance System Online Batch 5 / In House Training (IHT) "Training to User Maintenance System Online Batch 5 Instructor	Peningkatan Pengetahuan / Knowledge Enhancement	19/09/2025	s.d	19/09/2025
In House Training (IHT) "Training to User Maintenance System Online Batch 5	Peningkatan Pengetahuan / Knowledge Enhancement	19/09/2025	s.d	19/09/2025
Instruktur In House Training (IHT) "Training to User Maintenance System Online Batch 4 / In House Training (IHT) "Training to User Maintenance System Online Batch 4 Instructor	Peningkatan Pengetahuan / Knowledge Enhancement	22/09/2025	s.d	22/09/2025
In House Training (IHT) "Training to User Maintenance System Online Batch 4	Peningkatan Pengetahuan / Knowledge Enhancement	22/09/2025	s.d	22/09/2025
Instruktur Sharing Knowledge SNI ISO 9001 : 2015 (Sistem Manajemen Mutu) / Sharing Knowledge SNI ISO 9001 : 2015 (Quality Management System) Instructor	Peningkatan Pengetahuan / Knowledge Enhancement	22/09/2025	s.d	22/09/2025
Sharing Knowledge SNI ISO 9001 : 2015 (Sistem Manajemen Mutu) / Sharing Knowledge SNI ISO 9001 : 2015 (Quality Management System)	Peningkatan Pengetahuan / Knowledge Enhancement	22/09/2025	s.d	22/09/2025
Instruktur In House Training (IHT) Preventive & Corrective Area Crusher & Raw Mill / In House Training (IHT) Preventive & Corrective Area Crusher & Raw Mill Instructor	Peningkatan Pengetahuan / Knowledge Enhancement	23/09/2025	s.d	23/09/2025

Sumber Daya Manusia (SDM)
Human Capital (HC)

Program	Tujuan / Objective	Waktu Pelaksanaan / *Period*		
In House Training (IHT) Preventive & Corrective Area Crusher & Raw Mill	Peningkatan Pengetahuan / Knowledge Enhancement	23/09/2025	s.d	23/09/2025
Instruktur Sharing Knowledge SNI ISO 14001 : 2015 (Sistem Manajemen Lingkungan / Sharing Knowledge SNI ISO 14001 : 2015 (Environmental Management System) Instructor	Sharing Session	23/09/2025	s.d	23/09/2025
Sharing Knowledge SNI ISO 14001 : 2015 (Sistem Manajemen Lingkungan / Sharing Knowledge SNI ISO 14001 : 2015 (Environmental Management System)	Sharing Session	23/09/2025	s.d	23/09/2025
Instruktur Sharing Knowledge PP RI No 50 Tahun 2012 (Penerapan Sistem Manajemen Keselamatan dan Kesehatan Kerja) / Sharing Knowledge of Indonesian Government Regulation No 50 of 2012 (Implementation of Occupational Safety and Health Management System) Instructor	Sharing Session	24/09/2025	s.d	24/09/2025
Sharing Knowledge PP RI No 50 Tahun 2012 (Penerapan Sistem Manajemen Keselamatan dan Kesehatan Kerja) / Sharing Knowledge of Indonesian Government Regulation No 50 of 2012 (Implementation of Occupational Safety and Health Management System)	Sharing Session	24/09/2025	s.d	24/09/2025
Instruktur Sharing Knowledge SNI ISO/IEC 17025 : 2017 (Persyaratan Umum Lab Pengujian dan Lab Kalibrasi) / Sharing Knowledge SNI ISO/IEC 17025:2017 (Testing Laboratory and Calibration Laboratory General Requirements) Instructor	Sharing Session	25/09/2025	s.d	25/09/2025
Sharing Knowledge SNI ISO/IEC 17025 : 2017 (Persyaratan Umum Lab Pengujian dan Lab Kalibrasi) / Sharing Knowledge SNI ISO/IEC 17025:2017 (Testing Laboratory and Calibration Laboratory General Requirements)	Sharing Session	25/09/2025	s.d	25/09/2025
Instruktur Sharing Knowledge SNI ISO 37001:2018 (Sistem Manajemen Anti Penyuapan) / Sharing Knowledge SNI ISO 37001:2018 (Anti-Bribery Management System) Instructor	Sharing Session	26/09/2025	s.d	26/09/2025
Sharing Knowledge SNI ISO 50001 : 2018 (Sistem Manajemen Energi) / Sharing Knowledge SNI ISO 50001:2018 (Energy Management System)	Sharing Session	26/09/2025	s.d	26/09/2025
Sharing Knowledge SNI ISO 37001:2018 (Sistem Manajemen Anti Penyuapan) & SNI ISO 150001 : 2018 (Sistem Manajemen Energi) / Sharing Knowledge SNI ISO 37001:2018 (Anti-Bribery Management System) & SNI ISO 150001:2018 (Energy Management System)	Sharing Session	26/09/2025	s.d	26/09/2025
Instruktur In House Training (IHT) Modul HCM / In House Training (IHT) Modul HCM Instructor	Peningkatan Pengetahuan / Knowledge Enhancement	10/10/2025	s.d	27/10/2025
Instruktur In House Training (IHT) Preventive & Corrective Area Kiln & Coal Mill / In House Training (IHT) Preventive & Corrective Area Kiln & Coal Mill Instructor	Peningkatan Pengetahuan / Knowledge Enhancement	10/10/2025	s.d	10/10/2025
In House Training (IHT) Preventive & Corrective Area Kiln & Coal Mill	Peningkatan Pengetahuan / Knowledge Enhancement	10/10/2025	s.d	10/10/2025
Instruktur In House Training (IHT) Preventive & Corrective Area Cement Mill 4,5 & 6 / In House Training (IHT) Preventive & Corrective Area Cement Mill 4,5 & 6 Instructor	Peningkatan Pengetahuan / Knowledge Enhancement	20/10/2025	s.d	20/10/2025
In House Training (IHT) Preventive & Corrective Area Cement Mill 4,5 & 6	Peningkatan Pengetahuan / Knowledge Enhancement	20/10/2025	s.d	20/10/2025
In House Training (IHT) Reliability Clinic	Sharing Session	28/10/2025	s.d	28/10/2025
Team Building PT Semen Baturaja Tbk	Sharing Session	03/11/2025	s.d	06/11/2025
Team Building PT Semen Baturaja Tbk	Sharing Session	10/11/2025	s.d	10/11/2025
Penjelasan Teknis Penggunaan dan Pemeliharaan Alat Ukur Peledakan Micromate / Micromate Explosion Measurement Equipment Use and Maintenance Technical Explanation	Peningkatan Pengetahuan / Knowledge Enhancement	13/11/2025	s.d	13/11/2025
Instruktur IHT Modul HCM (Module Payroll Management) / IHT Modul HCM (Module Payroll Management) Instructor	Peningkatan Pengetahuan / Knowledge Enhancement	12/11/2025	s.d	12/11/2025
IHT Modul HCM (Module Payroll Management)	Peningkatan Pengetahuan / Knowledge Enhancement	12/11/2025	s.d	12/11/2025
Team Building PT Semen Baturaja Tbk	Sharing Session	18/11/2025	s.d	18/11/2025

Sumber Daya Manusia (SDM)
Human Capital (HC)

Program	Tujuan / Objective	Waktu Pelaksanaan / *Period*		
Instruktur Praktikum SIG Maintenance Academy Intermediate Basic Vibration *Bearing Maintenance" / SIG Maintenance Academy Intermediate Basic Vibration *Bearing Maintenance" Practicum Instructor	Peningkatan Pengetahuan / Knowledge Enhancement	03/12/2025	s.d	03/12/2025
Praktikum SIG Maintenance Academy Intermediate Basic Vibration *Bearing Maintenance" / SIG Maintenance Academy Intermediate Basic Vibration *Bearing Maintenance" Practicum	Peningkatan Pengetahuan / Knowledge Enhancement	03/12/2025	s.d	03/12/2025
Instruktur Workshop SAP Evaluasi Performa Peralatan Batch I / SAP Workshop on Equipment Performance Evaluation Batch I Instructor	Peningkatan Pengetahuan / Knowledge Enhancement	08/12/2025	s.d	12/12/2025
Workshop SAP Evaluasi Performa Peralatan Batch I / SAP Workshop on Equipment Performance Evaluation Batch I	Peningkatan Pengetahuan / Knowledge Enhancement	08/12/2025	s.d	12/12/2025
Instruktur Praktikum SIG Safety Academy "Simulasi Kebakaran" / SIG Safety Academy "Fire Simulation" Practicum Instructor	Peningkatan Pengetahuan / Knowledge Enhancement	10/12/2025	s.d	10/12/2025
Praktikum SIG Safety Academy "Simulasi Kebakaran" / SIG Safety Academy "Fire Simulation" Practicum	Peningkatan Pengetahuan / Knowledge Enhancement	10/12/2025	s.d	10/12/2025
Pelatihan Pengenalan Jenis-Jenis Limbah B3, Non B3, dan Sampah serta Cara Penanganan Darurat Ceceran Limbah B3 / Introduction to Types of Hazardous and Toxic Waste (B3), Non-B3 Waste, and Garbage and B3 Waste Spill Emergency Handling Training	Peningkatan Pengetahuan / Knowledge Enhancement	10/12/2025	s.d	10/12/2025
Bootcamp Sales Integrated Ways of Working (Si WoW)	Peningkatan Pengetahuan / Knowledge Enhancement	16/12/2025	s.d	17/12/2025
Pelatihan Umum / General Training				
Workshop Influencer BUMN dengan Pengguna AI / State-Owned Enterprises Workshop with AI Users	Peningkatan Pengetahuan / Knowledge Enhancement	03/01/2025	s.d	04/01/2025
Sosialisasi ICoFR dan Tata Kelola Oversight Komite Audit / ICoFR and Audit Committee Oversight Governance Socialization	Peningkatan Pengetahuan / Knowledge Enhancement	14/01/2025	s.d	14/01/2025
Undangan Perayaan Natal BUMN Regional Palembang / Palembang Regional State-Owned Enterprises Christmas Celebration Invitation	Sharing Session	19/01/2025	s.d	21/01/2025
Pelatihan Kompetensi PBJP Level – 1 / Government procurement of goods and services (PBJP) Level – 1 Competency Training	Peningkatan Pengetahuan / Knowledge Enhancement	20/01/2025	s.d	22/01/2025
Pelatihan Citizen Developer Power BI - Supply Chain Management / Citizen Developer Power BI - Supply Chain Management Training	Peningkatan Pengetahuan / Knowledge Enhancement	22/01/2025	s.d	23/01/2025
Pengukuhan Auditor Internal Bersertifikasi Kompetensi Lisensi BNSP / Inauguration of Internal Auditors with National Professional Certification Agency (BNSP) Competency License	Peningkatan Pengetahuan / Knowledge Enhancement	22/01/2025	s.d	23/01/2025
Sustainability Insight #03	Peningkatan Pengetahuan / Knowledge Enhancement	13/01/2025	s.d	13/01/2025
Sosialisasi Permenperin RI Nomor 76 Tahun 2024 / Indonesian Ministry of Industry Regulation No. 76 of 2024 Socialization	Peningkatan Pengetahuan / Knowledge Enhancement	17/01/2025	s.d	17/01/2025
Apel Pencanangan Bulan K3 Nasional Tingkat Provinsi Lampung Tahun 2025 / National OSH Month Launching Ceremony in 2025 - Lampung Provincial Level	Peningkatan Pengetahuan / Knowledge Enhancement	05/02/2025	s.d	05/02/2025
Workshop GH of Procurement	Peningkatan Pengetahuan / Knowledge Enhancement	05/02/2025	s.d	06/02/2025
Penguji Eksternal Uji Kompetensi Keahlian (UKK) / Skills Competency Test (UKK) External Examiner	Kebutuhan Kompetensi Jabatan / Job Competency Requirements	10/02/2025	s.d	12/02/2025
Seminar "Pengelolaan Lahan Tambang dalam Upaya Pelestarian Lingkungan sebagai Sumber Penghasil Oksigen (O_2) di wilayah OKU" / "Mining Land Management for Environmental Conservation as an Oxygen (O_2) Source in OKU Area" Seminar	Sharing Session	12/02/2025	s.d	12/02/2025
Penyusunan dan Penyajian Laporan Keuangan Sesuai PSAK Update / Preparation and Presentation of Financial Statements According to Financial Accounting Standards (PSAK) Update	Peningkatan Pengetahuan / Knowledge Enhancement	12/02/2025	s.d	13/02/2025
Workshop Penyusunan Draft Dokumen Rencana Pengembangan Jangka Panjang / Workshop on Drafting Long-Term Development Plan Document	Peningkatan Pengetahuan / Knowledge Enhancement	13/02/2025	s.d	13/02/2025

Sumber Daya Manusia (SDM)
Human Capital (HC)

Program	Tujuan / Objective	Waktu Pelaksanaan / *Period*
Study Banding Kearsipan / Archival Comparative Study	Peningkatan Pengetahuan / Knowledge Enhancement	25/02/2025 s.d 26/02/2025
Addinol	Peningkatan Pengetahuan / Knowledge Enhancement	18/02/2025 s.d 18/02/2025
Penguji Eksternal Uji Kompetensi Keahlian (UKK) / Skills Competency Test (UKK) External Examiner	Kebutuhan Kompetensi Jabatan / Job Competency Requirements	24/02/2025 s.d 24/02/2025
Penguji Eksternal Uji Kompetensi Keahlian (UKK) / Skills Competency Test (UKK) External Examiner	Kebutuhan Kompetensi Jabatan / Job Competency Requirements	24/02/2025 s.d 26/02/2025
BNSP Bidang Energi (Sertifikasi Manager Energi & Auditor Energi) / Energy Field National Professional Certification Agency (BNSP) (Certification of Energy Manager and Energy Auditor)	Kebutuhan Kompetensi Jabatan / Job Competency Requirements	25/02/2025 s.d 28/02/2025
Jejak Masa Depan Series 2 / Future Path (Jejak Masa Depan) Series 2	Sharing Session	27/02/2025 s.d 27/02/2025
Resertifikasi Pengoperasian Genset / Recertification of Generator Set Operations	Kebutuhan Kompetensi Jabatan / Job Competency Requirements	11/02/2025 s.d 11/02/2025
Arbitrase sebagai Alternatif Penyelesaian Sengketa Bisnis dalam Perspektif Hukum dan Praktik / Arbitration as an Alternative for Business Dispute Resolution from Legal and Practical Perspectives	Peningkatan Pengetahuan / Knowledge Enhancement	25/03/2025 s.d 25/03/2025
Perpanjangan Lisensi K3 Petugas Peran Kebakaran / Renewal of Firefighter Role Occupational Health and Safety (OHS) License	Kebutuhan Kompetensi Jabatan / Job Competency Requirements	14/03/2025 s.d 14/03/2025
Perpanjangan dan Penerbitan Masa Surat Keterangan Penunjukan (SKP) Ahli K3 Umum / Renewal and Issuance of General Occupational Health and Safety (OHS) Expert Appointment Letter (SKP)	Kebutuhan Kompetensi Jabatan / Job Competency Requirements	17/03/2025 s.d 17/03/2025
Pelatihan dan Sertifikasi Perancang Kontrak Pengadaan Barang dan Jasa / Training and Certification for Procurement Contract Designer	Kebutuhan Kompetensi Jabatan / Job Competency Requirements	19/03/2025 s.d 22/03/2025
Juru Ukur Tambang / Mine Surveyor	Kebutuhan Kompetensi Jabatan / Job Competency Requirements	16/04/2025 s.d 20/04/2025
Petugas K3 Penyelamat Ruang Terbatas / Occupational Health and Safety (OHS) Personnel for Confined Space Rescue	Kebutuhan Kompetensi Jabatan / Job Competency Requirements	24/04/2025 s.d 28/04/2025
Teknisi Deteksi Gas Ruang Terbatas / Confined Space Gas Detection Technician	Kebutuhan Kompetensi Jabatan / Job Competency Requirements	26/04/2025 s.d 29/04/2025
Perencanaan Operasional Tambang Terbuka Jangka Panjang / Long-Term Operational Planning for Open-Pit Mining	Peningkatan Pengetahuan / Knowledge Enhancement	18/04/2025 s.d 20/04/2025
Penyusunan dan Penyajian Laporan Keuangan Sesuai PSAK Update / Preparation and Presentation of Financial Statements According to Financial Accounting Standards (PSAK) Update	Peningkatan Pengetahuan / Knowledge Enhancement	16/05/2025 s.d 17/05/2025
Praktisi Mengajar di SMK Negeri 3 OKU / OKU State Vocational High School 3 Teaching Practitioner	Peningkatan Pengetahuan / Knowledge Enhancement	21/05/2025 s.d 21/05/2025
Corporate Legal Acceleration Program Program 1 : Company Establishment Process	Peningkatan Pengetahuan / Knowledge Enhancement	5-8/05/2025 s.d 20/05/2025
Perpanjangan Sertifikasi Drone Pilot License / Renewal of Drone Pilot License Certification	Kebutuhan Kompetensi Jabatan / Job Competency Requirements	6-7/05/2025 s.d 25/05/2025
Corporate Legal Acceleration Program Program 3 : IPO Transactions dan Program 1 Sesi 6 : Investment & Financing / Corporate Legal Acceleration Program Program 3 : IPO Transactions and Program 1 Session 6 : Investment & Financing	Peningkatan Pengetahuan / Knowledge Enhancement	7.15-16/05/2025 s.d 19/05/2025
Teknisi K3 Ruang Terbatas / Occupational Health and Safety (OHS) Technician for Confined Space	Kebutuhan Kompetensi Jabatan / Job Competency Requirements	07/05/2025 s.d 14/05/2025
Corporate Legal Acceleration Program Program 2 : Good Corporate Governance (Anti-Corruption Focused) dan Program 1 Sesi 7 : Employment and Labor Law / Corporate Legal Acceleration Program Program 2 : Good Corporate Governance (Anti-Corruption Focused) and Program 1 Session 7 : Employment and Labor Law	Peningkatan Pengetahuan / Knowledge Enhancement	8-9/05/2025 s.d 14/05/2025

Sumber Daya Manusia (SDM)
Human Capital (HC)

Program	Tujuan / Objective	Waktu Pelaksanaan / *Period*
Corporate Legal Acceleration Program Program 2 : Good Corporate Governance (Anti-Corruption Focused)	Peningkatan Pengetahuan / Knowledge Enhancement	09/05/2025 s.d 14/05/2025
Certified Practitioner of Internal Audit (CPIA)	Kebutuhan Kompetensi Jabatan / Job Competency Requirements	19/05/2025 s.d 23/05/2025
Pelatihan Berbasis SKKNI & Sertifikasi Kompetensi BNSP Bidang Human Capital : "Skema Supervisor Pengembangan Organisasi" / National Working Competency Standards (SKKNI) Based Training & BNSP Competency Certification in Human Capital: "Organizational Development Supervisor Scheme"	Kebutuhan Kompetensi Jabatan / Job Competency Requirements	22/05/2025 s.d 23/05/2025
Pelatihan Berbasis SKKNI & Sertifikasi Kompetensi BNSP Bidang Human Capital : "Skema Staf Pengembangan dan Pelatihani" / National Working Competency Standards (SKKNI) Based Training & BNSP Competency Certification in Human Capital: Development and Training Staff Scheme	Kebutuhan Kompetensi Jabatan / Job Competency Requirements	22/05/2025 s.d 23/05/2025
Pelatihan Berbasis SKKNI & Sertifikasi Kompetensi BNSP Bidang Human Capital : "Skema Staf Compensation and Benefits" / National Working Competency Standards (SKKNI) Based Training & BNSP Competency Certification in Human Capital: "Compensation and Benefits Staff Scheme"	Kebutuhan Kompetensi Jabatan / Job Competency Requirements	22/05/2025 s.d 23/05/2025
Diklat dan Sertifikasi K3 Listrik Sertifikasi BNSP / Electrical Occupational Safety and Health (OSH) Training and BNSP Certification	Kebutuhan Kompetensi Jabatan / Job Competency Requirements	26/05/2025 s.d 29/05/2025
Technical Training on IFRS Sustainability Disclosures Standards for Corporate Preparers	Sharing Session	28/05/2025 s.d 28/05/2025
Pengadaan Barang Jasa Pemerintah (PBJP) Level 1 / Government procurement of goods and services (PBJP) Level 1	Kebutuhan Kompetensi Jabatan / Job Competency Requirements	24/06/2025 s.d 26/06/2025
Pengelolaan Peledakan pada Penambangan Bahan Galian (Juru Ledak Kelas I) / Explosion Management in Mineral Mining (Class I Explosion)	Peningkatan Pengetahuan / Knowledge Enhancement	16/06/2025 s.d 27/06/2025
Certified Practitioner of Internal Audit	Peningkatan Pengetahuan / Knowledge Enhancement	23/06/2025 s.d 28/06/2025
Designing Training Programs for Maximum Impact	Peningkatan Pengetahuan / Knowledge Enhancement	25/06/2025 s.d 25/06/2025
Benchmarking ke Dana Pensiun PT Semen Tonasa / Benchmarking to PT Semen Tonasa Pension Fund	Peningkatan Pengetahuan / Knowledge Enhancement	26/06/2025 s.d 28/06/2025
Pelatihan Berbasis SKKNI & Sertifikasi Kompetensi BNSP Bidang Human Capital : "Skema Kepala Business HR Partner" / National Working Competency Standards (SKKNI) Based Training & BNSP Competency Certification in Human Capital: "HR Partner Business Head Scheme"	Peningkatan Pengetahuan / Knowledge Enhancement	02/06/2025 s.d 04/06/2025
Pengadaan Barang Jasa Pemerintah (PBJP) Level 1 / Government procurement of goods and services (PBJP) Level 1	Kebutuhan Kompetensi Jabatan / Job Competency Requirements	05/06/2025 s.d 20/06/2025
Pelatihan Berbasis SKKNI & Sertifikasi Kompetensi BNSP Bidang Human Capital : "SkemaRekrutmen & Seleksi SDM" / National Working Competency Standards (SKKNI) Based Training & BNSP Competency Certification in Human Capital: "Human Capital Recruitment and Selection Scheme"	Kebutuhan Kompetensi Jabatan / Job Competency Requirements	16/06/2025 s.d 17/06/2025
Teknik Penyusunan Legal Opinion Litigasi / Litigation Legal Opinion Drafting Techniques	Sharing Session	23/06/2025 s.d 23/06/2025
Pelatihan Berbasis SKKNI & Sertifikasi Kompetensi BNSP Bidang Human Capital : "Skema Kepala Bagian Manajemen Talenta" / National Working Competency Standards (SKKNI) Based Training & BNSP Competency Certification in Human Capital: "Talent Management Head Scheme"	Kebutuhan Kompetensi Jabatan / Job Competency Requirements	24/06/2025 s.d 26/06/2025
Validasi Metode Pengujian Kimia / Validation of Chemical Testing Methods	Peningkatan Pengetahuan / Knowledge Enhancement	30/06/2025 s.d 01/07/2025
Pelatihan Konsentransi SDM dengan tema "Human Resources Ethics" / Human Capital Concentration Training: "Human Resources Ethics"	Kebutuhan Kompetensi Jabatan / Job Competency Requirements	14/07/2025 s.d 14/07/2025
Wisuda Qualified Internal Auditor (QIA) dan Konferensi Audit Internal (KAI 2025) / Qualified Internal Auditor (QIA) Graduation Ceremony and Internal Audit Conference (KAI 2025)	Kebutuhan Kompetensi Jabatan / Job Competency Requirements	02/07/2025 s.d 04/07/2025

Sumber Daya Manusia (SDM)
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Program	Tujuan / Objective	Waktu Pelaksanaan / *Period*
Petugas Peran Kebakaran Tingkat D / Level D Firefighter Role	Kebutuhan Kompetensi Jabatan / Job Competency Requirements	07/07/2025 s.d 09/07/2025
Undangan Kegiatan Asesmen Akreditasi POLSRI / Sriwijaya State Polytechnic (POLSRI) Accreditation Assessment Activity Invitation	Peningkatan Pengetahuan / Knowledge Enhancement	08/07/2025 s.d 08/07/2025
Studium Generale dengan tema "Peluang dan Tantangan Usaha di tengah Persaingan Global / Studium Generale "Business Opportunities and Challenges Amid Global Competition"	Peningkatan Pengetahuan / Knowledge Enhancement	15/07/2025 s.d 15/07/2025
Certified Sustainability Reporting Specialist (CSRS) SIG Grup	Kebutuhan Kompetensi Jabatan / Job Competency Requirements	15/07/2025 s.d 17/07/2025
Bimbingan Teknis PROPER Bidang Pengelolaan B3 dan Sampah / PROPER Technical Training for B3 Waste and Garbage Management	Peningkatan Pengetahuan / Knowledge Enhancement	21/07/2025 s.d 22/07/2025
Workshop Cost Tranformation	Peningkatan Pengetahuan / Knowledge Enhancement	24/07/2025 s.d 25/07/2025
Pengadaan Barang / Jasa Pemerintah (PBJP) Level 1 / Government procurement of goods and services (PBJP) Level 1	Kebutuhan Kompetensi Jabatan / Job Competency Requirements	29/07/2025 s.d 31/07/2025
Focus Group Discussion (FGD) Kurikulum Berbasis Outcome Based Education (OBE) / Forum Group Discussion (FGD) on Outcome Based Education (OBE) Curriculum	Peningkatan Pengetahuan / Knowledge Enhancement	30/07/2025 s.d 30/07/2025
Penerapan dan Perhitungan Aktuaria untuk Aktuaris dan Non-Aktuaris / Application and Actuarial Calculations for Actuaries and Non-Actuaries	Peningkatan Pengetahuan / Knowledge Enhancement	30/07/2025 s.d 31/07/2025
Certified Practitioner of Internal Audit	Kebutuhan Kompetensi Jabatan / Job Competency Requirements	07/07/2025 s.d 11/07/2025
Ahli Kepabeanan / Customs Expert		07/07/2025 s.d 31/07/2025
Pengadaan Barang / Jasa Pemerintah (PBJP) Level 1 / Government procurement of goods and services (PBJP) Level 1	Kebutuhan Kompetensi Jabatan / Job Competency Requirements	14/07/2025 s.d 25/07/2025
Pelatihan A/P A/R Management / A/P A/R Management Training		16/07/2025 s.d 17/07/2025
Sertifikasi Kompetensi BNSP Bidang Human Capital : "Skema Kepala Bagian Manajemen Talenta" / National Working Competency Standards (SKKNI) Based Training & BNSP Competency Certification in Human Capital: "Talent Management Head Scheme"	Kebutuhan Kompetensi Jabatan / Job Competency Requirements	17/07/2025 s.d 17/07/2025
Petugas Kalibrasi Batch I / Calibration Officer Batch I	Peningkatan Pengetahuan / Knowledge Enhancement	19/07/2025 s.d 20/07/2025
Warehouse Management	Peningkatan Pengetahuan / Knowledge Enhancement	22/07/2025 s.d 22/07/2025
Penanggung Jawab Pengendalian Pencemaran Udara (PPPU) / Air Pollution Control Manager (PPPU)	Peningkatan Pengetahuan / Knowledge Enhancement	22/07/2025 s.d 24/07/2025
Petugas Kalibrasi Batch II / Calibration Officer Batch II	Peningkatan Pengetahuan / Knowledge Enhancement	24/07/2025 s.d 26/07/2025
Bimbingan Teknis Terkait Gratifikasi dan Korupsi / Technical Guidance on Gratification and Corruption	Peningkatan Pengetahuan / Knowledge Enhancement	24/07/2025 s.d 26/07/2025
Implementasl dan Pengawasan Rencana Tambang / Implementation and Supervision of Mine Plans	Peningkatan Pengetahuan / Knowledge Enhancement	30/07/2025 s.d 31/07/2025
Ahli K3 Muda Lingkungan Kerja / Junior Occupational Safety and Health (OSH) Expert for Work Environment	Peningkatan Pengetahuan / Knowledge Enhancement	15/07/2025 s.d 18/07/2025
Undangan Narasumber Talkshow Job Fair Sumsel / South Sumatra Job Fair Talkshow Guest Speaker Invitation		07/08/2025 s.d 07/08/2025
Ahli K3 Muda Lingkungan Kerja / Junior Occupational Safety and Health (OSH) Expert for Work Environment	Peningkatan Pengetahuan / Knowledge Enhancement	12/08/2025 s.d 15/08/2025
Workshop HC Cost Monitoring / HC Cost Monitoring Workshop	Peningkatan Pengetahuan / Knowledge Enhancement	13/08/2025 s.d 15/08/2025
Jambore Perempuan dan Pekerja Muda KSPI 2025 / 2025 Confederation of Indonesian Trade Unions (KSPI) Women and Young Workers Jamboree	Sharing Session	19/08/2025 s.d 21/08/2025

Sumber Daya Manusia (SDM)
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Program	Tujuan / Objective	Waktu Pelaksanaan / *Period*		
Workshop ICoFR Tahun 2025 / 2025 ICoFR Workshop	Peningkatan Pengetahuan / Knowledge Enhancement	28/08/2025	s.d	28/08/2025
Konsep & Update Implementasi Coretax atas WHT / Concept & Update on Coretax Implementation for WHT	Peningkatan Pengetahuan / Knowledge Enhancement	11/08/2025	s.d	12/08/2025
Training Management	Peningkatan Pengetahuan / Knowledge Enhancement	13/08/2025	s.d	14/08/2025
PSAK Masterclass :Essentials Refreshment for Executives	Peningkatan Pengetahuan / Knowledge Enhancement	12/08/2025	s.d	13/08/2025
Workshop untuk Menguatkan Peran Pekerja dalam Transisi yang Adil / Workshop on Strengthening Workers' Roles in a Fair Transition	Sharing Session	30/08/2025	s.d	31/08/2025
Pelatihan dan Sertifikasi Ahli K3 Umum / General Occupational Safety and Health (OSH) Expert Training and Certification	Kebutuhan Kompetensi Jabatan / Job Competency Requirements	18/08/2025	s.d	30/08/2025
Ahli K3 Muda Lingkungan Kerja / Junior Occupational Safety and Health (OSH) Expert for Work Environment	Kebutuhan Kompetensi Jabatan / Job Competency Requirements	10/07/2025	s.d	14/07/2025
Ahli K3 Muda Lingkungan Kerja / Junior Occupational Safety and Health (OSH) Expert for Work Environment	Kebutuhan Kompetensi Jabatan / Job Competency Requirements	16/07/2025	s.d	17/07/2025
Intensive Bootcamp Indonesia Capital Market Law Batch IV	Peningkatan Pengetahuan / Knowledge Enhancement	05/08/2025	s.d	07/08/2025
Ahli K3 Muda Lingkungan Kerja / Junior Occupational Safety and Health (OSH) Expert for Work Environment	Kebutuhan Kompetensi Jabatan / Job Competency Requirements	07/08/2025	s.d	11/08/2025
Ahli K3 Muda Lingkungan Kerja / Junior Occupational Safety and Health (OSH) Expert for Work Environment	Kebutuhan Kompetensi Jabatan / Job Competency Requirements	13/08/2025	s.d	14/08/2025
Workshop Finalisasi SIG Academy / SIG Academy Finalization Workshop	Kebutuhan Kompetensi Jabatan / Job Competency Requirements	13/08/2025	s.d	14/08/2025
Workshop ICoFR Tahun 2025 / 2025 ICoFR Workshop	Sharing Session	25/08/2025	s.d	26/08/2025
Workshop ICoFR Tahun 2025 / 2025 ICoFR Workshop	Sharing Session	28/08/2025	s.d	28/08/2025
Implikasi Akuntasi,Aktuaria & Pajak atas Penerapan Imbalan Kerja sesuai PSAK 219	Sharing Session	12/08/2025	s.d	13/08/2025
Certified Practitioner of Internal Audit (CPIA)	Kebutuhan Kompetensi Jabatan / Job Competency Requirements	18/08/2025	s.d	22/08/2025
Legal Opinion	Peningkatan Pengetahuan / Knowledge Enhancement	29/08/2025	s.d	30/08/2025
Qualified Chief Risk Officer (QCRO)	Kebutuhan Kompetensi Jabatan	24/09/2025	s.d	26/09/2025
Undangan Fun Zumba dalam rangka Hari Pelanggan Nasional 2025 / Fun Zumba Invitation for 2025 National Consumer Day		28/09/2025	s.d	28/09/2025
Benchmark ke PT Semen Padang / Benchmark to PT Semen Padang	Peningkatan Pengetahuan / Knowledge Enhancement	30/09/2025	s.d	30/09/2025
Workshop Internal Control Testing Pengujian Pengendalian / Internal Control Testing Workshop	Peningkatan Pengetahuan / Knowledge Enhancement	11/09/2025	s.d	12/09/2025
Manajemen Operasi Penambangan untuk Optimalisasi Produksi dan Efektivitas Operasional / Mining Operations Management for Production Optimization and Operational Effectiveness	Peningkatan Pengetahuan / Knowledge Enhancement	29/09/2025	s.d	30/09/2025
Pelatihan Corporate Cash Management for Financial Stability / Corporate Cash Management for Financial Stability Training	Peningkatan Pengetahuan / Knowledge Enhancement	10/10/2025	s.d	10/10/2025
Bimbingan Teknis (BIMTEK) Protokol / Technical Training (BIMTEK) Protocol	Peningkatan Pengetahuan / Knowledge Enhancement	19/10/2025	s.d	22/10/2025
Survey Kepuasan Pelanggan Tahun 2025 / 2025 Customer Satisfaction Survey	Peningkatan Pengetahuan / Knowledge Enhancement	28/10/2025	s.d	28/10/2025
Ujian Sertifikasi Pelatihan Ahli Kepabeanan / Customs Expert Training Certification Exam	Kebutuhan Kompetensi Jabatan / Job Competency Requirements	29/10/2025	s.d	29/10/2025
Webinar Risk Appetite and Risk Culture : Pilar Utama dalam Penguatan Manajemen Risiko di Sektor Keuangan / Webinar Risk Appetite and Risk Culture: Main Pillars in Strengthening Risk Management in Financial Sector	Sharing Session	09/10/2025	s.d	09/10/2025

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Program	Tujuan / Objective	Waktu Pelaksanaan / *Period*		
Kegiatan Literasi Finansial : Lebih Dekat dengan Pasar Modal Batch 3 / Financial Literacy Activity: Getting to Know Capital Market Batch 3	Peningkatan Pengetahuan / Knowledge Enhancement	09/10/2025	s.d	09/10/2025
Kegiatan Literasi Finansial : Lebih Dekat dengan Pasar Modal Batch 4 / Financial Literacy Activity: Getting to Know Capital Market Batch 4	Peningkatan Pengetahuan / Knowledge Enhancement	09/10/2025	s.d	09/10/2025
Pengawas Operasional Madya / Intermediate Operational Supervisor	Kebutuhan Kompetensi Jabatan / Job Competency Requirements	21/10/2025	s.d	23/10/2025
Webinar "Good Corporate Governance in Action : Integrating ICoFR, Investigative Audits and Digital Forensics Accounting"	Sharing Session	22/10/2025	s.d	22/10/2025
Pembicara kegiatan Universities Virtual Career Expo (UVCE) 2025 / Speaker at the Universities Virtual Career Expo (UVCE) 2025	Sharing Session	30/10/2025	s.d	30/10/2025
Undangan Konsultasi Publik Regulasi Bidang Hubungan Industrial dan Jaminan Sosial Tenaga Kerja / Invitation to Public Consultation on Industrial Relations and Workers' Social Security Regulations	Peningkatan Pengetahuan / Knowledge Enhancement	04/11/2025	s.d	05/11/2025
Workshop Asesmen Calon Asesor (ACA) / Candidate Assessor Assessment (ACA) Workshop	Kebutuhan Kompetensi Jabatan / Job Competency Requirements	17/11/2025	s.d	19/11/2025
Workshop Asesmen Calon Asesor (ACA) / Candidate Assessor Assessment (ACA) Workshop	Kebutuhan Kompetensi Jabatan / Job Competency Requirements	20/11/2025	s.d	21/11/2025
Bimbingan Teknis Manajer Transformasi Industri 4.0 ISKPBGN / Directorate of Cement, Ceramics, and Non-Metallic Mineral Processing Industry (ISKPBGN) Technical Guidance for Industry 4.0 Transformation Manager	Peningkatan Pengetahuan / Knowledge Enhancement	19/11/2025	s.d	21/11/2025
Studi Banding ke PT PUSRI / Comparative Study to PT PUSRI	Peningkatan Pengetahuan / Knowledge Enhancement	20/11/2025	s.d	21/11/2025
Pelatihan Fundamentals Project Management / Fundamentals Project Management Training	Peningkatan Pengetahuan / Knowledge Enhancement	27/11/2025	s.d	28/11/2025
Program Internalisasi Asesmen Kompetensi atas Pelatihan & Sertifikasi Asesmen Calon Asesor (ACA) / Competency Assessment Internalization Program on Training & Certification of Candidate Assessor Assessment (ACA)	Kebutuhan Kompetensi Jabatan / Job Competency Requirements	06/11/2025	s.d	06/11/2025
Certified Risk Management Professional (CRP)	Kebutuhan Kompetensi Jabatan / Job Competency Requirements	1,8/11/2025	s.d	15/11/2025
Workshop Penilaian Risk Maturity Index (RMI) Tahun Buku 2024 / Risk Maturity Index (RMI) of 2024 Assessment Workshop	Sharing Session	18/11/2025	s.d	18/11/2025
Ujian Sertifikasi BCMCP / Business Continuity Management Certified Professional (BCMCP) Certification Exam	Kebutuhan Kompetensi Jabatan / Job Competency Requirements	08/12/2025	s.d	08/12/2025
Pelatihan dan Sertifikasi BCMCP / Business Continuity Management Certified Professional (BCMCP) Training and Certification	Kebutuhan Kompetensi Jabatan / Job Competency Requirements	01/12/2025	s.d	04/12/2025
Pelatihan Persiapan Implementasi Sistem Manajemen K3 SNI ISO 45001:2018 / Implementation Preparation Training for SNI ISO 45001:2018 Occupational Health and Safety (OHS) Management System	Peningkatan Pengetahuan / Knowledge Enhancement	17/12/2025	s.d	23/12/2025
Pelatihan Online / Online Training				
Sosialisasi Keamanan Ketahanan Data dan Informasi dengan tema "Embedding Cybersecurity Culture in Business Operation" / Data and Information Security Socialization: "Embedding Cybersecurity Culture in Business Operation"	Sharing Session	14/01/2025	s.d	14/01/2025
Semarak Pembukaan Bulan K3 Nasional Tahun 2025 SIG Group dengan tema "Penguatan Kapasitas Sumber Daya Manusia dalam Mendukung Penerapan SMK3 untuk Meningkatkan Produktivitas" / 2025 SIG Group National OHS Month Grand Opening: "Strengthening Human Capital Capacity for the Implementation of OHS Management System for Productivity Improvement"	Sharing Session	16/01/2025	s.d	16/01/2025
Knowledge Management Bulan K3 Nasional : " Semangat Kerja, Berprestasi Tanpa NAPZA & Kenali Dampak Buruknya". / Knowledge Management National OHS Month: "Work Spirit, Achievements Without Drugs & Recognizing Its Harmful Effects"	Sharing Session	21/01/2025	s.d	21/01/2025
Health Talk "PENCEGAHAN PADA HYPERTENSI" / Health Talk "Hypertension Prevention"	Sharing Session	23/01/2025	s.d	23/01/2025
Pelatihan Citizen Developer Power BI - Supply Chain Management / Citizen Developer Power BI Training – Supply Chain Management	Peningkatan Pengetahuan / Knowledge Enhancement	22/01/2025	s.d	23/01/2025

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Program	Tujuan / Objective	Waktu Pelaksanaan / *Period*		
Knowledge Management "Penutupan Bulan K3 Nasional Tahun 2025 SIG Group / Knowledge Management "2025 SIG Group National OHS Month Closing"	Sharing Session	20/02/2025	s.d	20/02/2025
ReportaSIG (Project Retrospective Replikasi Inovasi SIG) Series #1" dengan tema "Revenue Optimization" / ReportaSIG (Project Retrospective of SIG Innovation Replication) Series #1: "Revenue Optimization"	Sharing Session	19/02/2025	s.d	19/02/2025
SIG Maintenance Academy 2.0	Peningkatan Pengetahuan / Knowledge Enhancement	19/02/2025	s.d	20/02/2025
SIG Maintenance Academy 2.0	Peningkatan Pengetahuan / Knowledge Enhancement	24/02/2025	s.d	28/02/2025
ReportaSIG (Project Retrospective Replikasi Inovasi SIG) Series #3 dengan tema "Community Development" / ReportaSIG (Project Retrospective of SIG Innovation Replication) Series #3: "Community Development"	Sharing Session	04/03/2025	s.d	04/03/2025
NGOVI (Ngobrol Inovasi) #1 dengan tema "Integrated Business Growth Strategy : Innovation, Data and Engagement in The Digital Era" / Innovation Talk (NGOVI Ngobrol Inovasi) #1: "Integrated Business Growth Strategy : Innovation, Data and Engagement in The Digital Era"	Sharing Session	05/03/2025	s.d	05/03/2025
Learn & Share "ISO 50001 Energy Management System and Sustainability Standard GRI 302 Energy"	Sharing Session	06/03/2025	s.d	06/03/2025
Knowledge Management : ReportaSIG (Project RetrospectiveReplikasi Inovasi SIG) Series#4 "Product & Technology Development" / Knowledge Management: ReportaSIG (Project Retrospective of SIG Innovation Replication) Series #4 ""Product & Technology Development"	Sharing Session	11/03/2025	s.d	11/03/2025
Sosialisasi SMBR Innovation Award 2025 / 2025 SMBR Innovation Award Socialization	Sharing Session	11/03/2025	s.d	11/03/2025
Knowledge Management : Ngobras#1 "Cara Menemukan Masalah dalam Menulis Inovasi." / Knowledge Management: Casual Innovation Talk (Ngobras Ngobrol Inovasi Santai) #1 "Identifying Problems in Writing Innovation"	Sharing Session	14/03/2025	s.d	14/03/2025
Knowledge Management : Ngobras#1 "Menemukan Penyebab Masalahnya?" / Knowledge Management: Casual Innovation Talk (Ngobras Ngobrol Inovasi Santai) #1 "Finding Root Causes of Problems?"	Sharing Session	17/03/2025	s.d	17/03/2025
Knowledge Management : ReportaSIGG Series #5 : "Manufacturing Excellence"	Sharing Session	18/03/2025	s.d	18/03/2025
Knowledge Management : Learn & Share I2RI "Adopsi Teknologi Digital untuk Mendukung Produk dan Solusi serta Konstruksi Ramah Lingkungan" / Knowledge Management: Learn & Share I2RI: "Adopting Digital Technology for Eco-friendly Products, Solutions, and Construction"	Sharing Session	18/03/2025	s.d	18/03/2025
Knowledge Management: Ngobras #3 "Cara Menentukan Solusi?" / Knowledge Management: Casual Innovation Talk (Ngobras Ngobrol Inovasi Santai) #3 "How to Determine Solutions?"	Sharing Session	19/03/2025	s.d	19/03/2025
SELARAS #1 (SHE Learn and Share Series SIG) dengan Topik "Implementasi CLSR#16 : Bahaya Mengabaikan Safety Belt dan Gadget Saat Mengemudi dan Berjalan" / SELARAS #1 (SHE Learn and Share Series SIG): "Implementation of CLSR No. 16: Dangers of Ignoring Safety Belts and Gadgets While Driving and Walking"	Sharing Session	20/03/2025	s.d	20/03/2025
Ngobrol Inovasi Santai (Ngobras) #4 dengan tema "Cara Merencanakan dan Menentukan Perbaikan" / Casual Innovation Talk (Ngobras Ngobrol Inovasi Santai) #4: "Planning and Identifying Improvements"	Sharing Session	21/03/2025	s.d	21/03/2025
Talkshow Srikandi SIG dengan Tema "Merayakan Perubahan Menuju Versi Terbaik : Menopause dengan Pikiran Positif dan Energi Baru" / SIG Srikandi Talkshow "Celebrating Change Towards Your Best Self: Menopause with Positive Mind and New Energy"	Sharing Session	21/03/2025	s.d	21/03/2025
Knowledge Management ReportaSIG Project Restoprective Replikasi Inovasi SIG) Series#6 : "Asset Optimization / Knowledge Management: ReportaSIG (Project Retrospective of SIG Innovation Replication) Series #6: "Asset Optimization"	Sharing Session	17/04/2025	s.d	17/04/2025

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Program	Tujuan / Objective	Waktu Pelaksanaan / *Period*
Ngobrol Inovasi Santai (Ngobras)#5 "Cara Menghitung Benefit" / Casual Innovation Talk (Ngobras Ngobrol Inovasi Santai) #5 "How to Calculate Benefits"	Sharing Session	21/04/2025 s.d 21/04/2025
Ngobrol Inovasi(Ngovi)#2 "Memperkuat Data Intelligence untuk Pengembangan Bisnis Melalui Artificial Intelligence" / Innovation Talk (NGOVI Ngobrol Inovasi) #2: "Strengthening Data Intelligence for Business Development Through Artificial Intelligence"	Sharing Session	25/04/2025 s.d 25/04/2025
SELARAS#2 (SHE Learn and Share Series SIG) " Implementasi CLSR#17" : Bahan Mudah Terbakar / "SELARAS #2 (SHE Learn and Share Series SIG) "CLSR Implementation No. 17: Flammable Materials"	Sharing Session	29/04/2025 s.d 29/04/2025
Knowledge Management ReportaSIG Project Restoprective Replikasi Inovasi SIG) Series#7 : "Digitalization:" / Knowledge Management: ReportaSIG (Project Retrospective of SIG Innovation Replication) Series #7: "Digitalization"	Sharing Session	30/04/2025 s.d 30/04/2025
Ngobrol Inovasi Santai (NGOBRAS) #6 "Cara Membuat Standar Baru dan Continuous Improvement" / Casual Innovation Talk (Ngobras Ngobrol Inovasi Santai) #6: How to Make New Standards and Continuous Improvement"	Sharing Session	02/05/2025 s.d 02/05/2025
Knowledge Management Project Restoprective I2RI : "Solusi Hijau Bata Interlock Presisi: Bangun Rumah untuk Negeri" / Knowledge Management Project Retrospective I2RI: "Green Solution for Precision Interlock Bricks: Building Homes for the Nation"	Sharing Session	02/05/2025 s.d 02/05/2025
Online Course "Legal for Non Legal-Intermediate".	Sharing Session	06/05/2025 s.d 06/05/2025
Knowledge Management Reporta SIG (Project Restoprective Replikasi Inovasi SIG) Series #8 : "HC Optimization". / Knowledge Management: ReportaSIG (Project Retrospective of SIG Innovation Replication) Series #8: "HC Optimization"	Sharing Session	08/05/2025 s.d 08/05/2025
Online Course "Finance for Non Finance".	Peningkatan Pengetahuan / Knowledge Enhancement	14/05/2025 s.d 14/05/2025
Knowledge Management Reporta SIG (Project Restoprective Replikasi Inovasi SIG) Series #9 : "Financial Resilience". / Knowledge Management: ReportaSIG (Project Retrospective of SIG Innovation Replication) Series #9: "Financial Resilience"	Sharing Session	16/05/2025 s.d 16/05/2025
Knowledge Management Reporta SIG (Project Restoprective Replikasi Inovasi SIG) Series #10 : "Idea Box". / Knowledge Management: ReportaSIG (Project Retrospective of SIG Innovation Replication) #10: "Idea Box"	Sharing Session	21/05/2025 s.d 21/05/2025
Learn and Share Financial Planning #1 dengan topik: "Investasi Syariah Ikhtiar Menuju Fallah". / Learn and Share Financial Planning #1: "Sharia Investment for Prosperity (Fallah)"	Sharing Session	21/05/2025 s.d 21/05/2025
Online Course "Indonesia Maritime Law"	Peningkatan Pengetahuan / Knowledge Enhancement	22/05/2025 s.d 22/05/2025
Online Course "Manajemen Rantai Pasok AFR-I". / Online Course "AFR-I Supply Chain Management	Peningkatan Pengetahuan / Knowledge Enhancement	27/05/2025 s.d 27/05/2025
Learn and Share "AI Unboxed : Dasar- Dasar AI untuk Inovasi di Tempat Kerja" / Learn and Share "AI Unboxed: AI Fundamentals for Workplace Innovation"	Sharing Session	28/05/2025 s.d 28/05/2025
E-Learning Refreshment Basic Safety & Corporate Live-Saving Rules 2025	Sharing Session	23/04/2025 s.d 28/05/2025
SELARAS (SHE Learn and Share Series SIG) CLSR No.09 : Pengangkatan dan Pengangkutan / SELARAS (SHE Learn and Share Series SIG) CLSR No. 9: Lifting and Transporting	Sharing Session	04/06/2025 s.d 04/06/2025
Learn and Share Financial Planning #2 dengan topik: "Berzakat di tempat kerja : Mudah, Amanah dan Berkah" / Learn and Share Financial Planning #2: "Giving Zakat at Work: Easy, Trustworthy, and Blessed"	Sharing Session	05/06/2025 s.d 05/06/2025

Sumber Daya Manusia (SDM)
Human Capital (HC)

Program	Tujuan / Objective	Waktu Pelaksanaan / *Period*		
Learn and Share "Best Practice ISO 9001 dan ISO 14001 Effective Implementation" / Learn and Share "Best Practice ISO 9001 and ISO 14001 Effective Implementation	Sharing Session	10/06/2025	s.d	10/06/2025
Online Course "Advance Business Process Management".	Sharing Session	11/06/2025	s.d	11/06/2025
Online Learn and Share "Awareness ISO 37001 : 2016 Sistem Manajemen Anti Penyuapan" / Online Learn and Share "ISO 37001:2016 Anti-Bribery Management System Awareness"	Sharing Session	12/06/2025	s.d	12/06/2025
Sharing Session Community of Practices -Mining Best Practices Series#8 "Mining Contract Management"	Sharing Session	18/06/2025	s.d	18/06/2025
SELARAS (SHE Learn and Share Series SIG) CLSR No.05 : Peralatan dan Perlengkapan Kerja dalam Perspektif K3 / SELARAS (SHE Learn and Share Series SIG) CLSR No. 5: Work Tools and Equipment from an Occupational Health and Safety (OHS) Perspective	Sharing Session	19/06/2025	s.d	19/06/2025
Online Course "Multimedia"	Peningkatan Pengetahuan / Knowledge Enhancement	20/06/2025	s.d	20/06/2025
Online Course "Advance Strategic Maintenance Management".	Peningkatan Pengetahuan / Knowledge Enhancement	24/06/2025	s.d	24/06/2025
NGOVI (Ngobrol Inovasi) #3 : Logistic Efficiency / Innovation Talk (NGOVI Ngobrol Inovasi) #3: "Logistic Efficiency"	Sharing Session	26/06/2025	s.d	26/06/2025
E-Learning Refreshment Basic Safety & Corporate Live-Saving Rules 2025	Sharing Session	28/05/2025	s.d	30/06/2025
Learn and Share "Sinergi Sistem K3 : Integrasi ISO 45001, SMK3 50/2012 dan SMKP Minerba 185/2019 / Learn and Share "OHS System Synergy: Integration of ISO 45001, SMK3 50/2012, and SMKP Minerba 185/2019"	Sharing Session	04/07/2025	s.d	04/07/2025
NGOVI (Ngobrol Inovasi) #4 "Advanced Asset Management" / Innovation Talk (NGOVI Ngobrol Inovasi) #4: "Advanced Asset Management"	Sharing Session	09/07/2025	s.d	09/07/2025
Learn and Share Financial Planning#3 "Siapkan Pensiun Bahagia : Investasi Hari Ini untuk Tenang Nanti" / Learn and Share Financial Planning #3: "Preparing for a Joyful Retirement: Invest Today for Peace of Mind"	Sharing Session	23/07/2025	s.d	23/07/2025
Online Course "Service Management"	Sharing Session	24/07/2025	s.d	24/07/2025
SELARAS#5 (SHE Learn and Share Series SIG) :"Strategic Leadership for SHE Excellence : Building Culture Through Role Modelling" / SELARAS (SHE Learn and Share Series SIG) #5: Strategic Leadership for SHE Excellence: Building Culture Through Role Modelling"	Sharing Session	28/07/2025	s.d	28/07/2025
Project Retrospective I2RI -Product & Solution Journey Series#2 "Solusi Hijau dan Batas Interlok Presisi : Bangun Aman dan Nyaman" / Project Retrospective – Product & Solution Journey Series #2: "Green Solution and Precision Interlock Bricks: Building Safely and Comfortably"	Sharing Session	29/07/2025	s.d	29/07/2025
E-Learning Refreshment Basic Safety & Corporate Live-Saving Rules 2025	Sharing Session	01/07/2025	s.d	31/07/2025
Online Course "Strategic Role of Quality Assurance (QA) & Quality Control (QC) in Enhancing Product Competitiveness"	Sharing Session	08/07/2025	s.d	08/07/2025
Learn and Share Series #7 Australia Awards Scholarships101	Sharing Session	11/07/2025	s.d	11/07/2025
Online Course "Advanced Strategic Management"	Sharing Session	06/08/2025	s.d	06/08/2025
SELARAS#6 CLSR.6 "Penerapan Prinsip Ergonomi untuk Mencegah dan Mengatasi Nyeri Punggung Akibat HNP" / SELARAS (SHE Learn and Share Series SIG) #6 CLSR No. 6: Ergonomic Principles Application to Prevent and Manage Herniated Nucleus Pulposus (HNP) Back Pain"	Sharing Session	20/08/2025	s.d	20/08/2025
Introduction to Google Workspace Core Application	Sharing Session	27/08/2025	s.d	27/08/2025
Pembekalan Teknis Assessment Profiling Potensi / Potential Profiling Assessment Technical Briefing	Peningkatan Pengetahuan / Knowledge Enhancement	01/09/2025	s.d	01/09/2025
Pelaksanaan Assessment Profiling Potensi / Implementation of Potential Profiling Assessment	Peningkatan Pengetahuan / Knowledge Enhancement	02/09/2025	s.d	02/09/2025
Healthy Talk " Nyeri Pinggang dan Nyeri Kepala, Apa yang harus kita ketahui / Healthy Talk: "Back Pain and Headaches, What Do We Need to Know?"		03/09/2025	s.d	03/09/2025

Sumber Daya Manusia (SDM)
Human Capital (HC)

Program	Tujuan / Objective	Waktu Pelaksanaan / *Period*		
SIG Maintenance Academy 2.0 Intermediate	Peningkatan Pengetahuan / Knowledge Enhancement	16/09/2025	s.d	18/09/2025
Instruktur Sharing Knowledge Warehouse Management / Sharing Knowledge Warehouse Management Instructor	Sharing Session	17/09/2025	s.d	17/09/2025
Sharing Knowledge Warehouse Management	Sharing Session	17/09/2025	s.d	17/09/2025
Sosialisasi KPI Employee Marketing Involvement / KPI Employee Marketing Involvement Socialization	Peningkatan Pengetahuan / Knowledge Enhancement	17/09/2025	s.d	17/09/2025
Refreshment Bahaya Penggunaan NAPZA / Refreshment: Dangers of Drug Abuse		22/09/2025	s.d	22/09/2025
SIG Maintenance Academy 2.0 Intermediate	Peningkatan Pengetahuan / Knowledge Enhancement	23/09/2025	s.d	24/09/2025
Leader's Cafe : Turnaround Towards Excellence to Innovation	Sharing Session	24/09/2025	s.d	24/09/2025
SELARAS#7 CLSR.7 "Machine Guarding, Upaya Untuk Melindungi Pekerja dan Meningkatkan Produktivitas / SELARAS #7 CLSR No. 7: "Machine Guarding, Efforts to Protect Workers and Boost Productivity"	Sharing Session	25/09/2025	s.d	25/09/2025
Sosialisasi Teknis Assessment Pengukuran Potensi / Potential Measurement Assessment Technical Socialization	Peningkatan Pengetahuan / Knowledge Enhancement	25/09/2025	s.d	25/09/2025
Pelaksanaan Assessment Pengukuran Potensi / Implementation Potential Measurement Assessment	Peningkatan Pengetahuan / Knowledge Enhancement	26/09/2025	s.d	26/09/2025
SIG Maintenance Academy 2.0 Intermediate	Peningkatan Pengetahuan / Knowledge Enhancement	30/09/2025	s.d	30/09/2025
SIG Maintenance Academy 2.0 Intermediate	Peningkatan Pengetahuan / Knowledge Enhancement	07/10/2025	s.d	09/10/2025
Sosialisasi KPR Subsidi untuk Karyawan SIG / Subsidized Mortgage (KPR) Socialization for SIG Employees	Sharing Session	09/10/2025	s.d	09/10/2025
Learn and Share Indonesia Infrastructure Research & Innovation Institute (I2RI) "Strategi Pengurangan Impor dan Peningkatan Produktivitas Ekonomi Produksi Dalam Negeri untuk Mewujudkan Daya Saing Nasional di Pasar Global" / Learn and Share Indonesia Infrastructure Research & Innovation Institute (I2RI): "Strategies for Reducing Imports and Increasing Domestic Production Economic Productivity to Achieve National Competitiveness in Global Market"	Sharing Session	14/10/2025	s.d	14/10/2025
SIG Maintenance Academy 2.0 Intermediate	Sharing Session	14/10/2025	s.d	16/10/2025
Learn and Share "CLSR#8 : LOTOTO "Upaya Pencegahan Kecelakaan Kerja dengan Teknis Isolasi Energi" / Learn and Share "CLSR #8: LOTOTO: "Preventing Work Accidents Through Energy Isolation Techniques"	Sharing Session	17/10/2025	s.d	17/10/2025
SIG Maintenance Academy 2.0 Intermediate	Peningkatan Pengetahuan / Knowledge Enhancement	21/10/2025	s.d	23/10/2025
Learn and Share "Semua Bisa Ngonten" / Learn and Share: "Everyone Can Create Contents"	Sharing Session	22/10/2025	s.d	22/10/2025
Sosialisasi UU No,27 Tahun 2022 tentang Data Perlindungan Data Pribadi (UU PDP) / Law No. 27 of 2022 on Personal Data Protection (UU PDP) Socialization	Sharing Session	23/10/2025	s.d	23/10/2025
SIG Maintenance Academy 2.0 Intermediate	Peningkatan Pengetahuan / Knowledge Enhancement	28/10/2025	s.d	30/10/2025
Learn & Share "Boost Your Productivity with Microsoft 365 & Teams"	Sharing Session	30/10/2025	s.d	30/10/2025
NGOVI#5 : "Cara Presentasi yang Tepat dan Efektif / Innovation Talk (NGOVI Ngobrol Inovasi) #5: How to Present Accurately and Effectively	Sharing Session	04/11/2025	s.d	04/11/2025
SIG Maintenance Academy 2.0 Intermediate	Peningkatan Pengetahuan / Knowledge Enhancement	04/11/2025	s.d	06/11/2025
Bimbingan Teknis Mandiri Pengendalian Gratifikasi dan Korupsi / Gratification and Corruption Control Independent Technical Guidance	Sharing Session	06/11/2025	s.d	08/11/2025

Sumber Daya Manusia (SDM)
Human Capital (HC)

Program	Tujuan / Objective	Waktu Pelaksanaan / *Period*		
SIG Safety Academy	Peningkatan Pengetahuan / Knowledge Enhancement	10/11/2025	s.d	10/11/2025
SIG Maintenance Academy 2.0 Intermediate	Peningkatan Pengetahuan / Knowledge Enhancement	11/11/2025	s.d	13/11/2025
SIG Safety Academy	Peningkatan Pengetahuan / Knowledge Enhancement	17/11/2025	s.d	17/11/2025
SIG Maintenance Academy 2.0 Intermediate	Peningkatan Pengetahuan / Knowledge Enhancement	18/11/2025	s.d	20/11/2025
Leader's Cafe #2 : "How Risk Guide Our Business Decisions"	Sharing Session	19/11/2025	s.d	19/11/2025
Hari Antikorupsi Sedunia 2025 : Penguatan Integritas Insan Perusahaan dalam Towards Excellence Kuatkan Tekad SIG untuk Satukan Aksi Basmi Korupsi / World Anti-Corruption Day 2025: Strengthening Employee Integrity Towards Excellence, Reinforcing SIG's Commitment to Unite Actions on Eradicating Corruption	Sharing Session	20/11/2025	s.d	20/11/2025
SIG Safety Academy	Peningkatan Pengetahuan / Knowledge Enhancement	24/11/2025	s.d	24/11/2025
SELARAS #9 (SHE Learn and Share Series SIG) dengan topik CLSR.10 "Bekerja di Ketinggian" / SELARAS #9 (SHE Learn and Share Series SIG) with CLSR No. 10: "Working at Heights"	Sharing Session	25/11/2025	s.d	25/11/2025
SIG Maintenance Academy 2.0 Intermediate	Peningkatan Pengetahuan / Knowledge Enhancement	25/11/2025	s.d	27/11/2025
SIG Safety Academy	Peningkatan Pengetahuan / Knowledge Enhancement	02/12/2025	s.d	02/12/2025
SIG Safety Academy	Peningkatan Pengetahuan / Knowledge Enhancement	04/12/2025	s.d	04/12/2025
SIG Safety Academy	Peningkatan Pengetahuan / Knowledge Enhancement	09/12/2025	s.d	09/12/2025
SIG Safety Academy	Peningkatan Pengetahuan / Knowledge Enhancement	16/12/2025	s.d	16/12/2025
SIG Safety Academy	Peningkatan Pengetahuan / Knowledge Enhancement	23/12/2025	s.d	23/12/2025

Pengembangan Kompetensi Karyawan Berdasarkan Level Organisasi/Jabatan Tahun 2025

Berikut adalah informasi program pengembangan kompetensi terhadap karyawan, mulai dari level *Vice President* hingga *Non-Staff* yang dilakukan Perseroan di sepanjang tahun 2025.

Employee Competency Development Based on Organizational Level/Position in 2025

Information on competency development programs for employees, from Vice President to Non-Staff levels, carried out by the Company throughout 2025 is as follows:

Vice President

Vice President

No	Jenis Pelatihan / *Training Type*	Jumlah Peserta	Per Level Jabatan (%) / *Per Position Level (%)*
1	Pelatihan *In-House* / In-House Training	39	32,8
2	Pelatihan Umum / General Training	39	32,8
3	Pelatihan *Online* / Online Training	41	34,5
	Total	**119**	**100**

Sumber Daya Manusia (SDM)
Human Capital (HC)

Senior Manager Senior Manager

No	Jenis Pelatihan / *Training Type*	Jumlah Peserta	Per Level Jabatan (%) / *Per Position Level (%)*
1	Pelatihan *In-House* / In-House Training	200	43,9
2	Pelatihan Umum / General Training	59	12,9
3	Pelatihan *Online* / Online Training	197	43,2
	Total	**456**	**100**

Manager Manager

No	Jenis Pelatihan / *Training Type*	Jumlah Peserta	Per Level Jabatan (%) / *Per Position Level (%)*
1	Pelatihan *In-House* / In-House Training	465	38,1
2	Pelatihan Umum / General Training	86	7
3	Pelatihan *Online* / Online Training	669	54,8
	Total	**1.220**	**100**

Supervisor Supervisor

No	Jenis Pelatihan / *Training Type*	Jumlah Peserta	Per Level Jabatan (%) / *Per Position Level (%)*
1	Pelatihan *In-House* / In-House Training	872	46,8
2	Pelatihan Umum / General Training	156	8,4
3	Pelatihan *Online* / Online Training	834	44,8
	Total	**1.862**	**100**

Non Staff Non Staff

No	Jenis Pelatihan / *Training Type*	Jumlah Peserta	Per Level Jabatan (%) / *Per Position Level (%)*
1	Pelatihan *In-House* / In-House Training	771	61
2	Pelatihan Umum / General Training	60	4,7
3	Pelatihan *Online* / Online Training	433	34,3
	Total	**1.264**	**100**

INVESTASI DAN REALISASI PROGRAM PENGEMBANGAN KOMPETENSI KARYAWAN

Komitmen Perseroan terhadap peningkatan kapasitas dan kualitas SDM ditunjukkan melalui penyediaan anggaran investasi pada program pengembangan kompetensi karyawan secara berkelanjutan. Pada tahun 2025, Perseroan telah merealisasikan biaya pengembangan kompetensi bagi karyawan sebesar Rp785 juta, atau mencapai 38,09% terhadap target yang telah ditetapkan, yaitu sebesar Rp2,060 miliar. Realisasi tersebut menurun sebesar 36.89% dibandingkan dengan biaya pengembangan tahun 2024 sebesar Rp2,127 miliar.

INVESTMENT AND REALIZATION OF EMPLOYEE COMPETENCE DEVELOPMENT PROGRAM

The Company's commitment to improving the capacity and quality of its human capital is demonstrated through the provision of investment budget for employee competency development programs. In 2025, the Company realized Rp785 million for employee competency development, 38.09% of the target that has been set, which is Rp2.060 billion. This realization decreased by 36.89% compared to the development costs in 2024, which amounted to Rp2.127 billion.

Sumber Daya Manusia (SDM)
Human Capital (HC)

Rincian realisasi program pengembangan kompetensi karyawan terhadap target 2025 adalah sebagai berikut:

Details of the employee competency development programs realization against the 2025 target are as follows:

BIAYA PENGEMBANGAN KOMPETENSI KARYAWAN

Tabel Biaya Pengembangan Kompetensi Karyawan Tahun 2024-2025

(Dalam Jutaan Rupiah)

EMPLOYEE COMPETENCY DEVELOPMENT COSTS

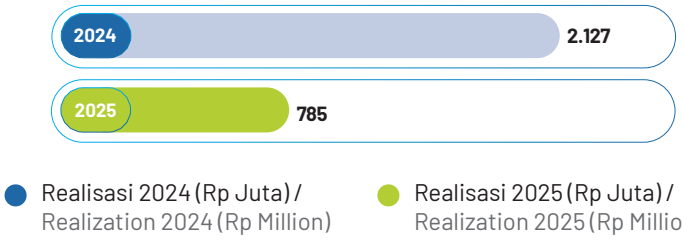
Employee Competency Development Cost in 2024-2025

(In Millions of rupiah)

Uraian / *Description*	Realisasi 2025 (Rp juta) / *Realization in 2025 (Rp million)*	Realisasi 2024 (Rp juta) / *Realization in 2024 (Rp million)*	Kenaikan (Penurunan) / *Increase (Decrease)*	
			Nominal (Rp juta) / *Nominal (Rp million)*	Persentase (%) / *Percentage (%)*
Biaya Pengembangan Kompetensi / Competency Development Costs	785	2.127	(1.342)	36,89%

Grafik Biaya Pengembangan Kompetensi Karyawan Tahun 2024-2025

Chart of Employee Competency Development Cost in 2024-2025



Realisasi Biaya Program terhadap Target Berdasarkan Bidang Pelatihan 2024 – 2025

Program Cost Realization Against Target Based on Training Field 2024 – 2025

Bidang Pelatihan / *Training Fields*	2025			2024		
	Target (Rp) / *Target (Rp)*	Realisasi (Rp) / *Realization (Rp)*	%	Target (Rp) / *Target (Rp)*	Realisasi (Rp) / *Realization (Rp)*	%
Bidang Teknik dan Operasi / Engineering and Operations Field	2.060.000.000	537.052.189	68,43	1.488.000.000	1.224.748.377	82,31
Bidang Manajemen & Lainnya / Management and Other Fields	0	247.767.611	31,57	0	902.446.173	42,42
Jumlah / Total	**2.060.000.000**	**784.819.800**	**38,09**	**1.488.000.000**	**2.127.194.550**	**142,96**

Realisasi Biaya Program Berdasarkan Gender 2024 – 2025

Program Cost Realization Based on Gender in 2024 – 2025

Gender	2025		2024	
	Realisasi (Rp) / *Realization (Rp)*	Komposisi / *Composition*	Realisasi (Rp) / *Realization (Rp)*	Komposisi / *Composition*
Laki-laki / Male	600.934.974	76,56	1.712.506.804	80,51
Perempuan / Female	183.884.826	23,44	414.687.746	19.49
Jumlah / Total	**784.819.800**	**100,00**	**2.127.194.550**	**100,00**

Sumber Daya Manusia (SDM)
Human Capital (HC)

PENDIDIKAN DAN/ATAU PELATIHAN DEWAN KOMISARIS, DIREKSI, KOMITE-KOMITE, SEKRETARIS DEWAN KOMISARIS, SEKRETARIS PERUSAHAAN, UNIT AUDIT INTERNAL, DAN UNIT MANAJEMEN RISIKO

Informasi pendidikan dan/atau pelatihan Dewan Komisaris, Direksi, Komite-komite, Sekretaris Dewan Komisaris, Sekretaris Perseroan, Unit Audit Internal, dan Unit Manajemen Risiko di sepanjang tahun 2025 adalah sebagai berikut:

EDUCATION AND/OR TRAINING OF THE BOARD OF COMMISSIONERS, BOARD OF DIRECTORS, COMMITTEES, SECRETARY OF THE BOARD OF COMMISSIONERS, CORPORATE SECRETARY, INTERNAL AUDIT UNIT, AND RISK MANAGEMENT UNIT

Information on education and/or training of the Board of Commissioners, Board of Directors, Committees, Secretary of the Board of Commissioners, Corporate Secretary, Internal Audit Unit, and Risk Management Unit throughout 2025 is as follows:

Tabel Program Pendidikan dan/atau Pelatihan Tahun 2025 **Education and/or Training Program in 2025**

Nama dan Jabatan / *Name and Position*	Jenis Pendidikan dan Pelatihan / *Type of Education and Training*	Materi Pendidikan dan Pelatihan / *Education and Training Material*	Tempat/Tanggal / *Place/Date*	Penyelenggara / *Organizer*
DIREKSI / BOARD OF DIRECTORS				
Suherman Yahya Direktur Utama / President Director	Diklat Fungsional / Functional training	Growth Marketing Strategy For 2026	Markplus Jakarta, 3-4 Desember 2025 / Jakarta, December 03-04, 2025	Markplus Institute Executive Education Program
	Diklat Fungsional / Functional training	Unlocking The Borderless Digitalization Era of AI-Increase Potential Revenue and Growth	Zoom Meeting, 05 Oktober 2025 / Zoom Meeting, October 05, 2025	Lean Accounting Indonesia
	Diklat Fungsional / Functional training	Corporate Tax Check Up	Zoom Meeting, 22 September 2025 / Zoom Meeting, September 22, 2025	Lean Accounting Indonesia
	Diklat Fungsional / Functional training	AI Driven Financial Modelling And Analysis	Zoom Meeting, 01 Juni 2025 / Zoom Meeting, June 01, 2025	Lean Accounting Indonesia
	Diklat Fungsional / Functional training	Business and Investment Analysis	Jakarta, 21 Juni 2025	Jenderal Keuangan (Prof. Ferry Latuhihin),
	Diklat Fungsional / Functional training	Mastering GRC (Governance, Risk, and Compliance) & QMS (Quality Management System)-Strategies for Compliance and Business Excellence	Jakarta, 23 Maret 2025	Lean Accounting Indonesia
Taufik Direktur Operasi / Director of Operations	Diklat Fungsional / Functional training	Sosialisasi Tranformasi Bisnis Model ke Direksi AP Semen / Dissemination of Business Model Transformation to AP Cement Directors	Jakarta, 18 Juni 2025	SIG
	Diklat Fungsional / Functional training	Workshop Strategi Go To Market / Go To Market Strategy Workshop	Jakarta, 03 - 04 Juli 2025,	SIG
	Diklat Jabatan / Position training	Workshop Cost Tranformation	Jakarta, 24 - 25 Juli 2025	SIG

Sumber Daya Manusia (SDM)
Human Capital (HC)

Nama dan Jabatan / *Name and Position*	Jenis Pendidikan dan Pelatihan / *Type of Education and Training*	Materi Pendidikan dan Pelatihan / *Education and Training Material*	Tempat/Tanggal / *Place/Date*	Penyelenggara / *Organizer*
Rahmat Hidayat Direktur Keuangan & SDM	Diklat Jabatan	In-person Masterclass Strategic HC Director Certificate Program 2025	Jakarta, 10-12 Desember 2025	Danantara
	Diklat Fungsional	Workshop Cost Transformation	Jakarta, 24-25 Juli 2025	SIG
	Diklat Fungsional	Workshop Strategi Go To Market	Jakarta, 03-04 Juli 2025	SIG
	Diklat Fungsional	Sosialisasi Transformasi Bisnis Model ke Direksi AP Semen	Jakarta, 18 Juni 2025	SIG
	Diklat Fungsional	Sosialisasi ICoFR dan Tata Kelola Oversight Komite Audit	Jakata, 14 Januari 2025	SIG
	Diklat Fungsional	Executive Workshop	Jakarta, 09 Januari 2025	SIG
Muhammad Syafitri Direktur Operasi	Diklat Fungsional	Workshop Roadmap Net Zero Emission Industri Semen Tahun 2050	Jakarta, 25 Februari 2025	Kemenprin
DEWAN KOMISARIS / BOARD OF COMMISSIONERS				
Inosentius Samsul Komisaris Utama / President Commissioner	Seminar	Strategic Discussion Forum & Critical Business Insight "Business Growth Through Merger, Acquisition & Strategic Alliances	Jakarta, 21 Maret 2025 / Jakarta, March 21, 2025	Mitra Solusi Training
	Seminar	Corporate Law for Executive "Aspek Hukum dalam Pengelolaan Korporasi BUMN" / Corporate Law for Executive: "Legal Aspects in State-Owned Enterprises Management	Jakarta, 15 – 16 Mei 2025 / Jakarta, May 15-16, 2025	The Indonesia Capital Market Institute
Dzulfikar Ahmad Tawalla Tawalla Komisaris / Commissioner	-	-	-	-
Feryzal Adham Komisaris Independen / Independent Commissioner	Pelatihan / Training	Pelatihan Certification in Audit Committee Practices (CACP) 2025 / Certification in Audit Committee Practices (CACP) 2025 Training	Jakarta, 22-24 Juli 2025 / Jakarta, July 22-24, 2025	IKAI
Chowadja Sanova Komisaris Independen / Independent Commissioner	Workshop	Workshop Teknik Metode Penilaian, Umpan Balik dan Evaluasi Pelaksanaan RKAP dan RJPP Berbasis Risiko / Assessment, Feedback, and Evaluation Method Techniques for Risk-Based RKAP and RJPP Implementation Workshop	Bandung, 17 Januari 2025 / Bandung, January 17, 2025	Koran BUMN
SEKRETARIS DEWAN KOMISARIS / BOARD OF COMMISSIONERS SECRETARY				
Agus Darmawan	Pelatihan / Training	Legal Drafting dan Serfifikasi Ahli Perancang Kontrak / Legal Drafting and Contract Designer Certification	Jakarta, 21-23, 25 dan 28/29 April 2025 / Jakarta, April 21-23, 25 and 28/29, 2025	Kementerian BUMN
KOMITE AUDIT / AUDIT COMMITTEE				
Feryzal Adham, Ketua Komite Audit Merangkap Anggota / Head of Audit Committee Concurrently Serving as Member	Telah disajikan dalam tabel pelatihan Dewan Komisaris / Please refer to the Board of Commissioners training			
M. Nur A. Birton , Anggota Komite Audit / Audit Committee Member	Sertifikasi / Certification	Certification in Audit Committee Practice	Jakarta, 06 Mei 2025 – 08 Mei 2025 / Jakarta, May 06-08, 2025	IKAI

Sumber Daya Manusia (SDM)
Human Capital (HC)

Nama dan Jabatan / *Name and Position*	Jenis Pendidikan dan Pelatihan / *Type of Education and Training*	Materi Pendidikan dan Pelatihan / *Education and Training Material*	Tempat/Tanggal / *Place/Date*	Penyelenggara / *Organizer*
Ramza Aziz, Anggota Komite Audit / Audit Committee Member	Workshop	Workshop Teknik Metode Penilaian, Umpan Balik dan Evaluasi Pelaksanaan RKAP dan RJPP berbasis Risiko / Assessment, Feedback, and Evaluation Method Techniques for Risk-Based RKAP and RJPP Implementation Workshop	Jakarta, 17 Januari 2025 / Jakarta, January 17, 2025	Koran BUMN
	Sertifikasi / Certification	Certification in Audit Committee Practice	Jakarta, 06 – 08 Mei 2025 / Jakarta, May 06-08, 2025	IKAI
	Seminar	Pengelolaan Aset BUMN Pasca Pemberlakuan UU BUMN Baru / State-Owned Enterprises Assets Management Post-Enactment of New State-Owned Enterprises Law	Jakarta, 08 September 2025 / Jakarta, September 08, 2025	IAI
	Seminar	Kupas Tuntas Tuntas Perpajakan Terbaru PMK No.52 Tahun 2025 / Comprehensive Review of Latest Taxation on Finance Ministerial Regulation (PMK) No. 52 of 2025	Jakarta, 30 September 2025 / Jakarta, September 30, 2025	IAI
KOMITE NOMINASI DAN REMUNERASI / NOMINATION AND REMUNERATION COMMITTEE				
Inosentius Samsul Ketua Komite Nominasi dan Remunerasi Merangkap Anggota / Head of Nomination and Remuneration Committee Concurrently Serving as Member	Telah disajikan dalam tabel pelatihan Dewan Komisaris / Please refer to the Board of Commissioners training			
Dzulfikar Ahmad Tawalla Tawalla Wakil Ketua Merangkap Anggota Komite Nominasi dan Remunerasi / Vice Head of Nomination and Remuneration Committee	Telah disajikan dalam tabel pelatihan Dewan Komisaris / Please refer to the Board of Commissioners training			
Chowadja Sanova Anggota Komite Nominasi dan Remunerasi / Nomination and Remuneration Committee Member	Telah disajikan dalam tabel pelatihan Dewan Komisaris / Please refer to the Board of Commissioners training			
Feryzal Adham Anggota Komite Nominasi dan Remunerasi / Nomination and Remuneration Committee Member	Telah disajikan dalam tabel pelatihan Dewan Komisaris / Please refer to the Board of Commissioners training			

Sumber Daya Manusia (SDM)
Human Capital (HC)

Nama dan Jabatan / *Name and Position*	Jenis Pendidikan dan Pelatihan / *Type of Education and Training*	Materi Pendidikan dan Pelatihan / *Education and Training Material*	Tempat/Tanggal / *Place/Date*	Penyelenggara / *Organizer*
KOMITE MANAJEMEN RISIKO / RISK MANAGEMENT COMMITTEE				
Chowadja Sanova Ketua Manajemen Risiko / Head of Risk Management Committee	Telah disajikan dalam tabel pelatihan Dewan Komisaris / Please refer to the Board of Commissioners training			
Dzulfikar Ahmad Tawalla Tawalla Anggota Komite Manajemen Risiko / Risk Management Committee Member	Telah disajikan dalam tabel pelatihan Dewan Komisaris / Please refer to the Board of Commissioners training			
Muhammad Riza Nurdin Anggota Komite Manajemen Risiko / Risk Management Committee Member	-	-	-	-
Fahmi Anhar Nurdiyanto Anggota Komite Manajemen Risiko / Risk Management Committee Member	Webinar	Webinar RiskHub Securing the Unseen Data, Threats & The Future of Cyber Risk Management	Online / 30 April 2025 / Online / April 30, 2025	IRMAPA
	Webinar	Finance for Non-Finance	Online / 14 Mei 2025 / Online / May 14, 2025	Semen Indonesia Group
	Webinar	Legal for Non-Legal	Online / 05 Juni 2025 / Online / June 05, 2025	Semen Indonesia Group
	Pelatihan / Training	Advance Strategic Management SIG	Jakarta, 08 Juni 2025 / Jakarta, June 08, 2025	Semen Indonesia Group
	Pelatihan / Training	GRC Summit 2025 - Masterclass	Jogja, 21-22 Agustus 2025 / Yogyakarta, August 21-22, 2025	Semen Indonesia Group
	Pelatihan / Training	GRC Summit 2025 - Masterclass	Jogja, 21-22 Agustus 2025 / Yogyakarta, August 21-22, 2025	Semen Indonesia Group
SEKRETARIS PERSEROAN / CORPORATE SECRETARY				
Hari Liandu Vice President of Corporate Secretary	Inhouse Training	Seminar "Pengelolaan Lahan Tambang dalam Upaya Pelestarian Lingkungan sebagai Sumber Penghasil Oksigen (O_2) di wilayah OKU" / "Mining Land Management for Environmental Conservation as an Oxygen (O_2) Source in OKU Area" Seminar	Baturaja / 12 Februari 2025 / Baturaja / February 12, 2025	PT Semen Baturaja Tbk
	Inhouse Training	Team Building PT Semen Baturaja Tbk	Baturaja/ 3 s.d. 6 November 2025 / Baturaja / November 03-06, 2025	PT Semen Baturaja Tbk & Insight Psychology Service
	Pelatihan Umum / General Training	Workshop Cost Tranformation	Hotel Mercure Simatupang / 24 s.d 25 Juli 2025 / Hotel Mercure Simatupang / July 24-25, 2025	PT Semen Indonesia (Persero) Tbk

Sumber Daya Manusia (SDM)
Human Capital (HC)

Nama dan Jabatan / *Name and Position*	Jenis Pendidikan dan Pelatihan / *Type of Education and Training*	Materi Pendidikan dan Pelatihan / *Education and Training Material*	Tempat/Tanggal / *Place/Date*	Penyelenggara / *Organizer*
	Pelatihan Online / Online Training	Learn & Share "ISO 50001 Energy Management System and Sustainability Standard GRI 302 Energy"	Online / 6 Maret 2025 / Online / March 06, 2025	SIG
	Pelatihan Online / Online Training	SELARAS #1 (SHE Learn and Share Series SIG) dengan Topik "Implementasi CLSR#16 : Bahaya Mengabaikan Safety Belt dan Gadget Saat Mengemudi dan Berjalan" / SELARAS #1 (SHE Learn and Share Series SIG): "Implementation of CLSR No. 16: Dangers of Ignoring Safety Belts and Gadgets While Driving and Walking"	Online / 20 Maret 2025 / Online / March 20, 2025	SIG
	Pelatihan Online / Online Training	Learn and Share "AI Unboxed : Dasar- Dasar AI untuk Inovasi di Tempat Kerja". / Learn and Share "AI Unboxed: AI Fundamentals for Workplace Innovation"	Online / 28 Mei 2025 / Online / May 28, 2025	PT Semen Indonesia (Persero) Tbk
Pramaja Gusnady Senior Manager of Secretariate & Stakeholder Management	In House Training	Sosialisasi Respectful Workplace Policy / Respectful Workplace Policy Socialization	Baturaja / 27 Februari 2025 / Baturaja / February 27, 2025	PT Semen Baturaja Tbk
	In House Training	Upacara HUT Ke-80 Republik Indonesia (Site PPG,PBR dan PPJ) / 80th Independence Day Ceremony of the Republic of Indonesia (PPG, PBR, and PPJ Sites)	Baturaja / 17 Agustus 2025 / Baturaja / August 17, 2025	PT Semen Baturaja Tbk
	In House Training	Kunjungan Kerja Reses Masa Sidang III Tahap II Anggota DPRD Provinsi Sumsel Dapil V / Recess Session III Phase II Working Visit by South Sumatra Regional Legislative Council (DPRD) Electoral District V Members	Baturaja / 23 Agustus 2025 / Baturaja / August 23, 2025	PT Semen Baturaja Tbk
	In House Training	Team Building PT Semen Baturaja Tbk	Baturaja/ 3 s.d. 6 November 2025 / Baturaja / November 03-06, 2025	PT Semen Baturaja Tbk & Insight Psychology Service
	Pelatihan Online / Online Training	Sosialisasi Teknis dan Pelaksanaan Assessment Pengukuran Potensi / Potential Measurement Assessment Implementation and Technical Socialization	Online / 25 s.d 26 September 2025 / Online / September 25-26, 2025	PT Semen Baturaja Tbk
Fandi Mardianto Staff Senior Manager of Secretarial & Stakeholder Management Tk Officer	In House Training	Team Building PT Semen Baturaja Tbk	Baturaja/ 3 s.d. 6 November 2025 / Baturaja / November 03-06, 2025	PT Semen Baturaja Tbk & Insight Psychology Service
Sri Sulastri Investor Relation Officer	In House Training	Upacara HUT Ke-80 Republik Indonesia (Site PPG,PBR dan PPJ) / 80th Independence Day Ceremony of the Republic of Indonesia (PPG, PBR, and PPJ Sites)	Baturaja / 17 Agustus 2025 / Baturaja / August 17, 2025	PT Semen Baturaja Tbk
	In House Training	Literasi Finansial Road to 51th PT Semen Baturaja Tbk Batch 2 / Road to 51th PT Semen Baturaja Tbk Financial Literacy Batch 2	Baturaja / 18 September 2025 / Baturaja / September 18, 2025	PT Semen Baturaja Tbk, Bursa Efek Indonesia & KB Valbury Sekuritas
	In House Training	Team Building PT Semen Baturaja Tbk	Baturaja/ 3 s.d. 6 November 2025 / Baturaja / November 03-06, 2025	PT Semen Baturaja Tbk & Insight Psychology Service
	Pelatihan Umum / General Training	Intensive Bootcamp Indonesia Capital Market Law Batch IV	Online / 5 s.d. 7 Agustus 2025 / Online / August 05-07, 2025	ET-Asia

Sumber Daya Manusia (SDM)
Human Capital (HC)

Nama dan Jabatan / *Name and Position*	Jenis Pendidikan dan Pelatihan / *Type of Education and Training*	Materi Pendidikan dan Pelatihan / *Education and Training Material*	Tempat/Tanggal / *Place/Date*	Penyelenggara / *Organizer*
	Pelatihan Online / Online Training	Learn and Share "Sinergi Sistem K3 : Integrasi ISO 45001, SMK3 50/2012 dan SMKP Minerba 185/2019 / Learn and Share "OHS System Synergy: Integration of ISO 45001, SMK3 50/2012, and SMKP Minerba 185/2019"	Online / 4 Juli 2025 / Online / July 04, 2025	PT Semen Indonesia (Persero) Tbk
Yudha Andi Wibowo Investor Relation Officer	In House Training	Upacara HUT Ke-80 Republik Indonesia (Site PPG,PBR dan PPJ) / 80th Independence Day Ceremony of the Republic of Indonesia (PPG, PBR, and PPJ Sites)	Baturaja / 17 Agustus 2025 / Baturaja / August 17, 2025	PT Semen Baturaja Tbk
	In House Training	Kunjungan Kerja Reses Masa Sidang III Tahap II Anggota DPRD Provinsi Sumsel Dapil V / Recess Session III Phase II Working Visit by South Sumatra Regional Legislative Council (DPRD) Electoral District V Members	Baturaja / 23 Agustus 2025 / Baturaja / August 23, 2025	PT Semen Baturaja Tbk
	In House Training	Team Building PT Semen Baturaja Tbk	Baturaja/ 3 s.d. 6 November 2025 / Baturaja / November 03-06, 2025	PT Semen Baturaja Tbk & Insight Psychology Service
	Pelatihan Online / Online Training	Sosialisasi SMBR Innovation Award 2025 / 2025 SMBR Innovation Award Socialization	Online / 11 Maret 2025 / Online / March 11, 2025	PT Semen Baturaja Tbk
	Pelatihan Online / Online Training	Online Learn and Share "Awareness ISO 37001 : 2016 Sistem Manajemen Anti Penyuapan". / Online Learn and Share "ISO 37001:2016 Anti-Bribery Management System Awareness"	Online / 12 Juni 2025 / Online / June 12, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	Refreshment Bahaya Penggunaan NAPZA / Refreshment: Dangers of Drug Abuse	Online / 22 September 2025 / Online / September 22, 2025	PT Semen Baturaja Tbk
Anam Ari Akbar Investor Relation Admin	In House Training	Upacara HUT Ke-80 Republik Indonesia (Site PPG,PBR dan PPJ) / Independence Day Ceremony of the Republic of Indonesia (PPG, PBR, and PPJ Sites)	Baturaja / 17 Agustus 2025 / Baturaja, August 17 / 2025	PT Semen Baturaja Tbk
	In House Training	Kunjungan Kerja Reses Masa Sidang III Tahap II Anggota DPRD Provinsi Sumsel Dapil V / Recess Session III Phase II Working Visit by South Sumatra Regional Legislative Council (DPRD) Electoral District V Members	Baturaja/ 23 Agustus 2025 / Baturaja / August 23, 2025	PT Semen Baturaja Tbk
	In House Training	Literasi Finansial Road to 51th PT Semen Baturaja Tbk Batch 2 / Road to 51th PT Semen Baturaja Tbk Financial Literacy Batch 2	Baturaja/ 18 September 2025 / Baturaja / September 18, 2025	PT Semen Baturaja Tbk, Bursa Efek Indonesia & KB Valbury Sekuritas
	In House Training	Team Building PT Semen Baturaja Tbk	Baturaja/ 3 s.d. 6 November 2025 / Baturaja / November 03-06, 2025	PT Semen Baturaja Tbk & Insight Psychology Service
	Pelatihan Online / Online Training	SELARAS#5 (SHE Learn and Share Series SIG) :"Strategic Leadership for SHE Excellence : Building Culture Through Role Modelling"	Online / 28 Juli 2025 / Online / July 28, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	Project Retrospective I2RI -Produxr & Solution Journey Series#2 "Solusi Hijau dan Batas Interlok Presisi : Bangun Aman dan Nyaman" / Project Retrospective – Product & Solution Journey Series #2: "Green Solution and Precision Interlock Bricks: Building Safely and Comfortably	Online / 29 Juli 2025 / Online / July 29, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	Online Course "Advanced Strategic Management"	Online / 6 Agustus 2025 / Online / August 06, 2025	SIG
	Pelatihan Online / Online Training	Refreshment Bahaya Penggunaan NAPZA / Refreshment: Dangers of Drug Abuse	Online / 22 September 2025 / Online / September 22 / 2025	PT Semen Baturaja Tbk

Sumber Daya Manusia (SDM)
Human Capital (HC)

Nama dan Jabatan / *Name and Position*	Jenis Pendidikan dan Pelatihan / *Type of Education and Training*	Materi Pendidikan dan Pelatihan / *Education and Training Material*	Tempat/Tanggal / *Place/Date*	Penyelenggara / *Organizer*
Aprizal Fajri/ Manager of Public, Government & Media Relation	In House Training	Team Building PT Semen Baturaja Tbk	Baturaja / 3 s.d. 6 November 2025 / Baturaja / November 03-06, 2025	PT Semen Baturaja Tbk & Insight Psychology Service
	In House Training	Focus Group Discussion (FGD) PROPER SMBR	Baturaja / 19 Agustus 2025 / Baturaja / August 19, 2025	PT Semen Baturaja Tbk
	In House Training	Literasi Finansial Road to 51th PT Semen Baturaja Tbk Batch 1 / Road to 51th PT Semen Baturaja Tbk Financial Literacy Batch 1	Baturaja / 18 September 2025 / Baturaja, September 18 / 2025	PT Semen Baturaja Tbk, Bursa Efek Indonesia & KB Valbury Sekuritas
	In House Training	Team Building PT Semen Baturaja Tbk	Baturaja/ 3 s.d. 6 November 2025 / Baturaja / November 03-06, 2025	PT Semen Baturaja Tbk & Insight Psychology Service
	Pelatihan Online / Online Training	Refreshment Bahaya Penggunaan NAPZA / Refreshment: Dangers of Drug Abuse	Baturaja / 22 September 2025 / Baturaja / September 22, 2025	PT Semen Baturaja Tbk
Khusnul Arifin / Public & Government Relation PJ Junior Officer	In House Training	Literasi Finansial Road to 51th PT Semen Baturaja Tbk Batch 1 / Road to 51th PT Semen Baturaja Tbk Financial Literacy Batch 1	Baturaja / 18 September 2025 / Baturaja / September 18, 2025	PT Semen Baturaja Tbk, Bursa Efek Indonesia & KB Valbury Sekuritas
	In House Training	Team Building PT Semen Baturaja Tbk	Baturaja/ 3 s.d. 6 November 2025 / Baturaja, November 03-06 / 2025	PT Semen Baturaja Tbk & Insight Psychology Service
	Pelatihan Umum / General Training	Bimbingan Teknis Terkait Gratifikasi dan Korupsi / Gratification and Corruption Technical Guidance	Online / 24 s.d. 26 Juli 2025 / Online / July 24-26, 2025	ACLC-KPK
	Pelatihan Online / Online Training	Sosialisasi SMBR Innovation Award 2025 / 2025 SMBR Innovation Award Socialization	Online / 11 Maret 2025 / Online / March 11, 2025	PT Semen Baturaja Tbk
	Pelatihan Online / Online Training	Ngobrol Inovasi Santai (NGOBRAS) #6 "Cara Membuat Standar Baru dan Continuous Improvement" / Casual Innovation Talk (Ngobras Ngobrol Inovasi Santai) #6: How to Make New Standards and Continuous Improvement"	Online / 2 Mei 2025 / Online / May 2 / 2025	SIG
Robby Viavasa Media Relation & Digital Junior Officer	In House Training	Literasi Finansial Road to 51th PT Semen Baturaja Tbk Batch 1 / Road to 51th PT Semen Baturaja Tbk Financial Literacy Batch 1	Baturaja / 18 September 2025 / Baturaja / September 18, 2025	PT Semen Baturaja Tbk, Bursa Efek Indonesia & KB Valbury Sekuritas
	Pelatihan Umum / General Training	Bimbingan Teknis Terkait Gratifikasi dan Korupsi / Gratification and Corruption Technical Guidance	Online / 24 s.d. 26 Juli 2025 / Online / July 24-26, 2025	ACLC-KPK

Sumber Daya Manusia (SDM)
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Nama dan Jabatan / *Name and Position*	Jenis Pendidikan dan Pelatihan / *Type of Education and Training*	Materi Pendidikan dan Pelatihan / *Education and Training Material*	Tempat/Tanggal / *Place/Date*	Penyelenggara / *Organizer*
David Lee Pratama / Media Relation & Digital Junior Officer	In House Training	Upacara HUT Ke-80 Republik Indonesia (Site PPG,PBR dan PPJ) / Independence Day Ceremony of the Republic of Indonesia (PPG, PBR, and PPJ Sites)	Baturaja / 17 Agustus 2025 / Baturaja / August 17, 2025	PT Semen Baturaja Tbk
	In House Training	Kunjungan Kerja Reses Masa Sidang III Tahap II Anggota DPRD Provinsi Sumsel Dapil V / Recess Session III Phase II Working Visit by South Sumatra Regional Legislative Council (DPRD) Electoral District V Members	Baturaja/ 23 Agustus 2025 / Baturaja / August 23, 2025	PT Semen Baturaja Tbk
	In House Training	Literasi Finansial Road to 51th PT Semen Baturaja Tbk Batch 1 / Road to 51th PT Semen Baturaja Tbk Financial Literacy Batch 1	Baturaja / 18 September 2025 / Baturaja / September 18, 2025	PT Semen Baturaja Tbk, Bursa Efek Indonesia & KB Valbury Sekuritas
	In House Training	Team Building PT Semen Baturaja Tbk	Baturaja/ 3 s.d. 6 November 2025 / Baturaja / November 03-06, 2025	PT Semen Baturaja Tbk & Insight Psychology Service
	Pelatihan Online / Online Training	E-Learning Refreshment Basic Safety & Corporate Live-Saving Rules 2025	Online / 28 Mei s.d 30 Juni 2025 / Online / May 28 – June 30, 2025	PT Semen Baturaja Tbk
		Refreshment Bahaya Penggunaan NAPZA / Refreshment: Dangers of Drug Abuse	Baturaja / 22 September 2025 / Baturaja / September 22, 2025	PT Semen Baturaja Tbk
Ade Satria Putra Media Relation & Digital Admin	In House Training	Upacara HUT Ke-80 Republik Indonesia (Site PPG,PBR dan PPJ) / Independence Day Ceremony of the Republic of Indonesia (PPG, PBR, and PPJ Sites)	Baturaja / 17 Agustus 2025 / Baturaja / August 17, 2025	PT Semen Baturaja Tbk
	In House Training	Kunjungan Kerja Reses Masa Sidang III Tahap II Anggota DPRD Provinsi Sumsel Dapil V / Recess Session III Phase II Working Visit by South Sumatra Regional Legislative Council (DPRD) Electoral District V Members	Baturaja/ 23 Agustus 2025 / Baturaja / August 23, 2025	PT Semen Baturaja Tbk
	In House Training	Literasi Finansial Road to 51th PT Semen Baturaja Tbk Batch 1 / Road to 51th PT Semen Baturaja Tbk Financial Literacy Batch 1	Baturaja / 18 September 2025 / Baturaja / September 18, 2025	PT Semen Baturaja Tbk, Bursa Efek Indonesia & KB Valbury Sekuritas
	In House Training	Team Building PT Semen Baturaja Tbk	Baturaja/ 3 s.d. 6 November 2025 / Baturaja / November 03-06 2025	PT Semen Baturaja Tbk & Insight Psychology Service
	Pelatihan Online / Online Training	E-Learning Refreshment Basic Safety & Corporate Live-Saving Rules 2025	Online / 28 Mei s.d 30 Juni 2025 / Online / May 28 – June 30, 2025	PT Semen Baturaja Tbk
	Pelatihan Online / Online Training	Refreshment Bahaya Penggunaan NAPZA / Refreshment: Dangers of Drug Abuse	Baturaja / 22 September 2025 / Baturaja / September 22, 2025	PT Semen Baturaja Tbk

Sumber Daya Manusia (SDM)
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Ade Prasetio Public & Government Relation Admin	In House Training	Refreshment Bahaya Penggunaan NAPZA / Refreshment: Dangers of Drug Abuse	Baturaja/ 23 Agustus 2025 / Baturaja / August 23, 2025	PT Semen Baturaja Tbk
	In House Training	Focus Group Discussion (FGD) PROPER SMBR	Baturaja / 19 Agustus 2025 / Baturaja / August 19, 2025	PT Semen Baturaja Tbk
	In House Training	Team Building PT Semen Baturaja Tbk	Baturaja/ 3 s.d. 6 November 2025 / Baturaja / November 03-06, 2025	PT Semen Baturaja Tbk & Insight Psychology Service
	Pelatihan Online / Online Training	Knowledge Management : Ngobras#1 "Cara Menemukan Masalah dalam Menulis Inovasi." / Knowledge Management: Casual Innovation Talk (Ngobras Ngobrol Inovasi Santai) #1 "Identifying Problems in Writing Innovation"	Online / 14 Maret 2025 / Online / March 14, 2025	PT Semen Indonesia (Persero) Tbk
Frinsys Doa Raya Public & Government Relation Admin	In House Training	Upacara HUT Ke-80 Republik Indonesia (Site PPG,PBR dan PPJ) / Independence Day Ceremony of the Republic of Indonesia (PPG, PBR, and PPJ Sites)	Baturaja / 17 Agustus 2025 / Baturaja / August 17, 2025	PT Semen Baturaja Tbk
	In House Training	Pelatihan Kebencanaan, Fire Drill dan First Aid / Disaster Management, Fire Drill, and First Aid Training	Baturaja / 20 Agustus 2025 / Baturaja / August 20, 2025	PT Semen Baturaja Tbk
	In House Training	Team Building PT Semen Baturaja Tbk	Baturaja/ 3 s.d. 6 November 2025 / Baturaja / November 03-06, 2025	PT Semen Baturaja Tbk & Insight Psychology Service
	Pelatihan Umum / General Training	Apel Pencanangan Bulan K3 Nasional Tingkat Provinsi Lampung Tahun 2025 / National OSH Month Launching Ceremony in 2025 - Lampung Provincial Level	Bandar Lampung / 5 Februari 2025 / Bandar Lampung, February 5, 2025	Dinas Tenaga Kerja Provinsi Lampung
	Pelatihan Online / Online Training	Bimbingan Teknis Terkait Gratifikasi dan Korupsi / Gratification and Corruption Technical Guidance	Online / 24 s.d. 26 Juli 2025 / Online / July 24-26, 2025	ACLC-KPK
R.A. Firy Yuandita Manager of Secretarial & Protocol	In House Training	Literasi Finansial Road to 51th PT Semen Baturaja Tbk Batch 1 / Road to 51th PT Semen Baturaja Tbk Financial Literacy Batch 1	Baturaja / 18 September 2025 / Baturaja / September 18, 2025	PT Semen Baturaja Tbk, Bursa Efek Indonesia & KB Valbury Sekuritas
	In House Training	Sharing Knowledge SNI ISO/IEC 17025 : 2017 (Persyaratan Umum Lab Pengujian dan Lab Kalibrasi) / Sharing Knowledge SNI ISO/IEC 17025:2017 (Testing Laboratory and Calibration Laboratory General Requirements)	Baturaja / 25 September 2025 / Baturaja / September 25, 2025	PT Semen Baturaja Tbk
	In House Training	Team Building PT Semen Baturaja Tbk	Baturaja/ 3 s.d. 6 November 2025 / Baturaja / November 03-06, 2025	PT Semen Baturaja Tbk & Insight Psychology Service
	Pelatihan Online / Online Training	Sosialisasi Teknis dan Pelaksanaan Assessment Pengukuran Potensi / Potential Measurement Assessment Implementation and Technical Socialization	Online / 25 s.d 26 September 2025 / Online / September 25-26, 2025	PT Semen Baturaja Tbk
Desty Isniati Executive Secretariat Junior Officer	In House Training	Upacara HUT Ke-80 Republik Indonesia (Site PPG,PBR dan PPJ) / Independence Day Ceremony of the Republic of Indonesia (PPG, PBR, and PPJ Sites)	Baturaja / 17 Agustus 2025 / Baturaja / August 17, 2025	PT Semen Baturaja Tbk

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	In House Training	Team Building PT Semen Baturaja Tbk	Baturaja/ 3 s.d. 6 November 2025 / Baturaja / November 03-06, 2025	PT Semen Baturaja Tbk & Insight Psychology Service
	Pelatihan Umum / General Training	Bimbingan Teknis Terkait Gratifikasi dan Korupsi / Gratification and Corruption Technical Guidance	Online / 24 s.d. 26 Juli 2025 / Online / July 24-26, 2025	ACLC-KPK
Selvy Fitriani Executive Secretariat Junior Officer	In House Training	Upacara HUT Ke-80 Republik Indonesia (Site PPG,PBR dan PPJ) / Independence Day Ceremony of the Republic of Indonesia (PPG, PBR, and PPJ Sites)	Baturaja / 17 Agustus 2025 / Baturaja / August 17, 2025	PT Semen Baturaja Tbk
	In House Training	Team Building PT Semen Baturaja Tbk	Baturaja / 3 s.d. 6 November 2025 / Baturaja / November 03-06, 2025	PT Semen Baturaja Tbk & Insight Psychology Service
	Pelatihan Online / Online Training	SELARAS #1 (SHE Learn and Share Series SIG) dengan Topik "Implementasi CLSR#16 : Bahaya Mengabaikan Safety Belt dan Gadget Saat Mengemudi dan Berjalan" / SELARAS #1 (SHE Learn and Share Series SIG): "Implementation of CLSR No. 16: Dangers of Ignoring Safety Belts and Gadgets While Driving and Walking"	Online / 20 Maret 2025 / Online / March 20, 2025	SIG
	Pelatihan Umum / General Training	Bimbingan Teknis Terkait Gratifikasi dan Korupsi / Gratification and Corruption Technical Guidance	Online / 24 s.d. 26 Juli 2025 / Online / July 24-26, 2025	ACLC-KPK
Siska Nilam Sari / Executive Secretariat PJ Junior Officer	In House Training	Sosialisasi Respectful Workplace Policy / Respectful Workplace Policy Socialization	Baturaja / 27 Februari 2025 / Baturaja, February 27, 2025	PT Semen Baturaja Tbk
	In House Training	Upacara HUT Ke-80 Republik Indonesia (Site PPG,PBR dan PPJ) / Independence Day Ceremony of the Republic of Indonesia (PPG, PBR, and PPJ Sites)	Baturaja / 17 Agustus 2025 / Baturaja / August 17, 2025	PT Semen Baturaja Tbk
	In House Training	Literasi Finansial Road to 51th PT Semen Baturaja Tbk Batch 1 / Road to 51th PT Semen Baturaja Tbk Financial Literacy Batch 1	Baturaja / 18 September 2025 / Baturaja / September 18, 2025	PT Semen Baturaja Tbk, Bursa Efek Indonesia & KB Valbury Sekuritas
	In House Training	Team Building PT Semen Baturaja Tbk	Baturaja / 3 s.d. 6 November 2025 / Baturaja / November 03-06, 2025	PT Semen Baturaja Tbk & Insight Psychology Service
	Pelatihan Umum / General Training	Bimbingan Teknis Terkait Gratifikasi dan Korupsi / Gratification and Corruption Technical Guidance	Online / 24 s.d. 26 Juli 2025 / Online / July 24-26, 2025	ACLC-KPK
	Pelatihan Online / Online Training	Sosialisasi SMBR Innovation Award 2025 / 2025 SMBR Innovation Award Socialization	Bauraja / 11 Maret 2025 / Baturaja, March 11, 2025	PT Semen Baturaja Tbk
Chairani Executive Secretariat Admin	In House Training	Sustainability & CSR Fundamental Coaching	Online / 20 s.d. 22 Agustus 2025 / Online / August 20-22, 2025	CSR Review
	In House Training	Literasi Finansial Road to 51th PT Semen Baturaja Tbk Batch 1 / Road to 51th PT Semen Baturaja Tbk Financial Literacy Batch 1	Baturaja / 18 September 2025 / Baturaja / September 18, 2025	PT Semen Baturaja Tbk, Bursa Efek Indonesia & KB Valbury Sekuritas
	In House Training	Team Building PT Semen Baturaja Tbk	Baturaja / 3 s.d. 6 November 2025 / Baturaja / November 03-06, 2025	PT Semen Baturaja Tbk & Insight Psychology Service
	Pelatihan Umum / General Training	Bimbingan Teknis Terkait Gratifikasi dan Korupsi / Gratification and Corruption Technical Guidance	Online / 24 s.d. 26 Juli 2025 / Online / July 24-26, 2025	ACLC-KPK

Sumber Daya Manusia (SDM)
Human Capital (HC)

Nama dan Jabatan / *Name and Position*	Jenis Pendidikan dan Pelatihan / *Type of Education and Training*	Materi Pendidikan dan Pelatihan / *Education and Training Material*	Tempat/Tanggal / *Place/Date*	Penyelenggara / *Organizer*
	Pelatihan Online / Online Training	Knowledge Management Bulan K3 Nasional : " Semangat Kerja, Berprestasi Tanpa NAPZA & Kenali Dampak Buruknya". / Knowledge Management National OHS Month: "Work Spirit, Achievements Without Drugs & Recognizing Its Harmful Effects"	Online / 21 Januari 2025 / Online / January 21, 2025	Learning and KM Gresik
	Pelatihan Online / Online Training	ReportaSIG (Project Retrospective Replikasi Inovasi SIG) Series #3 dengan tema "Community Development" / ReportaSIG (Project Retrospective of SIG Innovation Replication) Series #3: "Community Development"	Online / 4 Maret 2025 / Online / March 04, 2025	SIG
	Pelatihan Online / Online Training	SELARAS #1 (SHE Learn and Share Series SIG) dengan Topik "Implementasi CLSR#16 : Bahaya Mengabaikan Safety Belt dan Gadget Saat Mengemudi dan Berjalan" / SELARAS #1 (SHE Learn and Share Series SIG): "Implementation of CLSR No. 16: Dangers of Ignoring Safety Belts and Gadgets While Driving and Walking"	Online / 20 Maret 2025 / Online / March 20, 2025	SIG
	Pelatihan Online / Online Training	Knowledge Management ReportaSIG Project Restoprective Replikasi Inovasi SIG) Series#7 : "Digitalization:" / Knowledge Management: ReportaSIG (Project Retrospective of SIG Innovation Replication) Series #7: "Digitalization"	Online / 30 April 2025 / Online / April 30, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	Online Course "Manajemen Rantai Pasok AFR-I". / Online Course "AFR-I Supply Chain Management	Online / 27 Mei 2025 / Online / May 27, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	E-Learning Refreshment Basic Safety & Corporate Live-Saving Rules 2025	Online / 23 April - 28 Mei / Online / April 23 – May 28, 2025	PT Semen Baturaja Tbk
	Pelatihan Online / Online Training	SELARAS#6 CLSR.6 "Penerapan Prinsip Ergonomi untuk Mencegah dan Mengatasi Nyeri Punggung Akibat HNP" / SELARAS (SHE Learn and Share Series SIG) #6 CLSR No. 6: Ergonomic Principles Application to Prevent and Manage Herniated Nucleus Pulposus (HNP) Back Pain"	Online / 20 Agustus 2025 / Online / August 20, 2025	SIG
	Pelatihan Online / Online Training	Refreshment Bahaya Penggunaan NAPZA / Refreshment: Dangers of Drug Abuse	Baturaja / 22 September 2025 / Baturaja / September 22, 2025	PT Semen Baturaja Tbk
Diana Putri Executive Secretariat Admin	In House Training	Team Building PT Semen Baturaja Tbk	Baturaja / 3 s.d. 6 November 2025 / Baturaja / November 03-06, 2025	PT Semen Baturaja Tbk & Insight Psychology Service
Satria Darma Protocol Admin	In House Training	Fire Drill dan First Aid	Baturaja / 12 Agustus 2025	PT Semen Baturaja Tbk
	In House Training	Team Building PT Semen Baturaja Tbk	Baturaja / 3 s.d. 6 November 2025 / Baturaja / November 03-06, 2025	PT Semen Baturaja Tbk & Insight Psychology Service
	Pelatihan Umum / General Training	Bimbingan Teknis Terkait Gratifikasi dan Korupsi / Gratification and Corruption Technical Guidance	Online / 24 s.d. 26 Juli 2025 / Online / July 24-26, 2025	ACLC-KPK
	Pelatihan Umum / General Training	Bimbingan Teknis (BIMTEK) Protokol / Technical Training (BIMTEK) Protocol	Palembang / 19 s.d. 22 Oktober 2025 / Palembang / October 19 – 22, 2025	Sekretariat Daerah Provinsi Sumsel

Sumber Daya Manusia (SDM)
Human Capital (HC)

Nama dan Jabatan / *Name and Position*	Jenis Pendidikan dan Pelatihan / *Type of Education and Training*	Materi Pendidikan dan Pelatihan / *Education and Training Material*	Tempat/Tanggal / *Place/Date*	Penyelenggara / *Organizer*
Musep Priana Protocol Admin	In House Training	Sosialisasi Respectful Workplace Policy / Respectful Workplace Policy Socialization	Baturaja / 27 Februari 2025 / Baturaja / February 27, 2025	PT Semen Baturaja Tbk
	In House Training	Upacara HUT Ke-80 Republik Indonesia (Site PPG,PBR dan PPJ) / Independence Day Ceremony of the Republic of Indonesia (PPG, PBR, and PPJ Sites)	Baturaja / 17 Agustus 2025 / Baturaja / August 17, 2025	PT Semen Baturaja Tbk
	In House Training	Kunjungan Kerja Reses Masa Sidang III Tahap II Anggota DPRD Provinsi Sumsel Dapil V / Recess Session III Phase II Working Visit by South Sumatra Regional Legislative Council (DPRD) Electoral District V Members	Baturaja/ 23 Agustus 2025 / Baturaja / August 23, 2025	PT Semen Baturaja Tbk
		Literasi Finansial Road to 51th PT Semen Baturaja Tbk Batch 1 / Road to 51th PT Semen Baturaja Tbk Financial Literacy Batch 1	Baturaja / 18 September 2025 / Baturaja / September 18, 2025	PT Semen Baturaja Tbk, Bursa Efek Indonesia & KB Valbury Sekuritas
	In House Training	Team Building PT Semen Baturaja Tbk	Baturaja / 3 s.d. 6 November 2025 / Baturaja / November 03-06, 2025	PT Semen Baturaja Tbk & Insight Psychology Service
	In House Training	Bootcamp Sales Integrated Ways of Working (Si WoW)	Palembang / 16 Desember 2025 / Palembang / December 16, 2025	SIG
	Pelatihan Online / Online Training	Sosialisasi SMBR Innovation Award 2025 / 2025 SMBR Innovation Award Socialization	Baturaja / 11 Maret 2025 / Baturaja / March 11, 2025	PT Semen Baturaja Tbk
	In House Training	Refreshment Bahaya Penggunaan NAPZA / Refreshment: Dangers of Drug Abuse	Baturaja / 22 September 2025 / Baturaja / September 22, 2025	PT Semen Baturaja Tbk
	Pelatihan Online / Online Training	Sosialisasi KPI Employee Marketing Involvement / KPI Employee Marketing Involvement Socialization	Online / 17 September 2025 / Online / September 17, 2025	SIG
	Pelatihan Online / Online Training	Hari Antikorupsi Sedunia 2025 : Penguatan Integritas Insan Perusahaan dalam Towards Excellence Kuatkan Tekad SIG untuk Satukan Aksi Basmi Korupsi / World Anti-Corruption Day 2025: Strengthening Employee Integrity Towards Excellence, Reinforcing SIG's Commitment to Unite Actions on Eradicating Corruption	Online / 20 November 2025 / Online / November 20, 2025	SIG
	Pelatihan Online / Online Training	SELARAS #9 (SHE Learn and Share Series SIG) dengan topik CLSR.10 "Bekerja di Ketinggian" / SELARAS #9 (SHE Learn and Share Series SIG) with CLSR No. 10: "Working at Heights"	Online / 25 November 2025 / Online / November 25, 2025	SIG
Riza Rakhmawati.A System Management Officer	In House Training	Seminar "Pengelolaan Lahan Tambang dalam Upaya Pelestarian Lingkungan sebagai Sumber Penghasil Oksigen (O2) di wilayah OKU" / "Mining Land Management for Environmental Conservation as an Oxygen (O_2) Source in OKU Area" Seminar	Baturaja / 12 Februari 2025 / Baturaja / February 12, 2025	PT Semen Baturaja Tbk
	In House Training	Literasi Finansial Road to 51th PT Semen Baturaja Tbk Batch 1 / Road to 51th PT Semen Baturaja Tbk Financial Literacy Batch 1	Baturaja / 18 September 2025 / Baturaja / September 18, 2025	PT Semen Baturaja Tbk, Bursa Efek Indonesia & KB Valbury Sekuritas
	In House Training	Sharing Knowledge SNI ISO 9001 : 2015 (Sistem Manajemen Mutu) / Sharing Knowledge SNI ISO 9001 : 2015 (Quality Management System)	Baturaja / 22 September 2025 / Baturaja / September 22, 2025	PT Semen Baturaja Tbk
	In House Training	Sharing Knowledge PP RI No 50 Tahun 2012 (Penerapan Sistem Manajemen Keselamatan dan Kesehatan Kerja) / Sharing Knowledge of Indonesian Government Regulation No 50 of 2012 (Implementation of Occupational Safety and Health Management System)	Baturaja / 24 September 2025 / Baturaja / September 24, 2025	PT Semen Baturaja Tbk
	In House Training	Sharing Knowledge SNI ISO/IEC 17025 : 2017 (Persyaratan Umum Lab Pengujian dan Lab Kalibrasi) / Sharing Knowledge SNI ISO/IEC 17025:2017 (Testing Laboratory and Calibration Laboratory General Requirements)	Baturaja / 25 September 2025 / Baturaja / September 25, 2025	PT Semen Baturaja Tbk

Sumber Daya Manusia (SDM)
Human Capital (HC)

Nama dan Jabatan / *Name and Position*	Jenis Pendidikan dan Pelatihan / *Type of Education and Training*	Materi Pendidikan dan Pelatihan / *Education and Training Material*	Tempat/Tanggal / *Place/Date*	Penyelenggara / *Organizer*
	In House Training	Sharing Knowledge SNI ISO 37001:2018 (Sistem Manajemen Anti Penyuapan) & SNI ISO 150001 : 2018 (Sistem Manajemen Energi) / Sharing Knowledge SNI ISO 37001:2018 (Anti-Bribery Management System) & SNI ISO 150001:2018 (Energy Management System)	Baturaja /26 September 2025 / Baturaja / September 26, 2025	PT Semen Baturaja Tbk
	In House Training	Team Building PT Semen Baturaja Tbk	Baturaja / 3 s.d. 6 November 2025 / Baturaja / November 03-06, 2025	PT Semen Baturaja Tbk & Insight Psychology Service
	Pelatihan Umum / General Training	Pelatihan Persiapan Implementasi Sistem Manajemen K3 SNI ISO 45001:2018 / Implementation Preparation Training for SNI ISO 45001:2018 Occupational Health and Safety (OHS) Management System	Online / 17 s.d 23 Desember 2025 / Online / December 17-23, 2025	BSI Training Academy Indonesia
	Pelatihan Online / Online Training	Semarak Pembukaan Bulan K3 Nasional Tahun 2025 SIG Group dengan tema "Penguatan Kapasitas Sumber Daya Manusia dalam Mendukung Penerapan SMK3 untuk Meningkatkan Produktivitas" / 2025 SIG Group National OHS Month Grand Opening: "Strengthening Human Capital Capacity for the Implementation of OHS Management System for Productivity Improvement"	Online / 16 Januari 2025 / Online / January 16, 2025	SIG
	Pelatihan Online / Online Training	Learn & Share "ISO 50001 Energy Management System and Sustainability Standard GRI 302 Energy"	Online / 6 Maret 2025 / Online / March 06, 2025	SIG
	Pelatihan Online / Online Training	E-Learning Refreshment Basic Safety & Corporate Live-Saving Rules 2025	Online / 28 Mei – 30 Juni 2025 / Online / May 28 – June 30, 2025	PT Semen Baturaja Tbk
	Pelatihan Online / Online Training	Learn and Share "Best Practice ISO 9001 dan ISO 14001 Effective Implementation". / Learn and Share "Best Practice ISO 9001 and ISO 14001 Effective Implementation	Online / 10 Juni 2025 / Online / June, 10 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	Learn and Share "Sinergi Sistem K3 : Integrasi ISO 45001, SMK3 50/2012 dan SMKP Minerba 185/2019 / Learn and Share "OHS System Synergy: Integration of ISO 45001, SMK3 50/2012, and SMKP Minerba 185/2019"	Online / 4 Juli 2025 / Online / July 4, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	Refreshment Bahaya Penggunaan NAPZA / Refreshment: Dangers of Drug Abuse	Baturaja / 22 September 2025 / Baturaja / September 22, 2025	PT Semen Baturaja Tbk
Denshi Satria Putri System Management Junior Officer	In House Training	Semarak Pembukaan Bulan K3 Nasional Tahun 2025 SIG Group dengan tema "Penguatan Kapasitas Sumber Daya Manusia dalam Mendukung Penerapan SMK3 untuk Meningkatkan Produktivitas" / 2025 SIG Group National OHS Month Grand Opening: "Strengthening Human Capital Capacity for the Implementation of OHS Management System for Productivity Improvement"	Online / 16 Januari 2025 / Online / January 16, 2025	SIG
	In House Training	Sosialisasi SMBR Innovation Award 2025 / 2025 SMBR Innovation Award Socialization	Baturaja / 11 Maret 2025 / Baturaja / March 11, 2025	PT Semen Baturaja Tbk
	In House Training	Upacara HUT Ke-80 Republik Indonesia (Site PPG,PBR dan PPJ) / Independence Day Ceremony of the Republic of Indonesia (PPG, PBR, and PPJ Sites)	Baturaja / 17 Agustus 2025 / Baturaja / August 17, 2025	PT Semen Baturaja Tbk
	In House Training	Kunjungan Kerja Reses Masa Sidang III Tahap II Anggota DPRD Provinsi Sumsel Dapil V / Recess Session III Phase II Working Visit by South Sumatra Regional Legislative Council (DPRD) Electoral District V Members	Baturaja/ 23 Agustus 2025 / Baturaja / August 23, 2025	PT Semen Baturaja Tbk
	In House Training	Focus Group Discussion (FGD) PROPER SMBR	Baturaja / 19 Agustus 2025 / Baturaja / August 19, 2025	PT Semen Baturaja Tbk
	In House Training	Literasi Finansial Road to 51th PT Semen Baturaja Tbk Batch 1 / Road to 51th PT Semen Baturaja Tbk Financial Literacy Batch 1	Baturaja / 18 September 2025 / Baturaja / September 18, 2025	PT Semen Baturaja Tbk, Bursa Efek Indonesia & KB Valbury Sekuritas

Sumber Daya Manusia (SDM)
Human Capital (HC)

Nama dan Jabatan / *Name and Position*	Jenis Pendidikan dan Pelatihan / *Type of Education and Training*	Materi Pendidikan dan Pelatihan / *Education and Training Material*	Tempat/Tanggal / *Place/Date*	Penyelenggara / *Organizer*
	In House Training	Sharing Knowledge SNI ISO 9001 : 2015 (Sistem Manajemen Mutu) / Sharing Knowledge SNI ISO 9001 : 2015 (Quality Management System	Baturaja / 22 September 2025 / Baturaja / September 22, 2025	PT Semen Baturaja Tbk
	In House Training	Sharing Knowledge PP RI No 50 Tahun 2012 (Penerapan Sistem Manajemen Keselamatan dan Kesehatan Kerja) / Sharing Knowledge of Indonesian Government Regulation No 50 of 2012 (Implementation of Occupational Safety and Health Management System)	Baturaja / 24 September 2025 / Baturaja / September 24, 2025	PT Semen Baturaja Tbk
	In House Training	Sharing Knowledge SNI ISO/IEC 17025 : 2017 (Persyaratan Umum Lab Pengujian dan Lab Kalibrasi) / Sharing Knowledge SNI ISO/IEC 17025:2017 (Testing Laboratory and Calibration Laboratory General Requirements)	Baturaja / 25 September 2025 / Baturaja / September 25, 2025	PT Semen Baturaja Tbk
	In House Training	Sharing Knowledge SNI ISO 37001:2018 (Sistem Manajemen Anti Penyuapan) & SNI ISO 150001 : 2018 (Sistem Manajemen Energi) / Sharing Knowledge SNI ISO 37001:2018 (Anti-Bribery Management System) & SNI ISO 150001:2018 (Energy Management System)	Baturaja /26 September 2025 / Baturaja / September 26, 2025	PT Semen Baturaja Tbk
	In House Training	Team Building PT Semen Baturaja Tbk	Baturaja / 3 s.d. 6 November 2025 / Baturaja / November 03-06, 2025	PT Semen Baturaja Tbk & Insight Psychology Service
	Pelatihan Umum / General Training	Bimbingan Teknis Terkait Gratifikasi dan Korupsi / Gratification and Corruption Technical Guidance	Online / 24 s.d. 26 Juli 2025 / Online / July 24-26, 2025	ACLC-KPK
	Pelatihan Online / Online Training	Learn & Share "ISO 50001 Energy Management System and Sustainability Standard GRI 302 Energy"	Online / 6 Maret 2025 / Online / March 06, 2025	SIG
	Pelatihan Online / Online Training	Sosialisasi KPI Employee Marketing Involvement / KPI Employee Marketing Involvement Socialization	Online / 17 September 2025 / Online / September 17, 2025	SIG
	Pelatihan Online / Online Training	Knowledge Management : Ngobras#1 "Cara Menemukan Masalah dalam Menulis Inovasi." / Knowledge Management: Casual Innovation Talk (Ngobras Ngobrol Inovasi Santai) #1 "Identifying Problems in Writing Innovation"	Online / 14 Maret 2025 / Online / March 14, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	Knowledge Management : Ngobras#1 "Menemukan Penyebab Masalahnya?" / Knowledge Management: Casual Innovation Talk (Ngobras Ngobrol Inovasi Santai) #1 "Finding Root Causes of Problems?"	Online / 17 Maret 2025 / Online / March 17, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	Knowledge Management : ReportaSIGG Series #5 : "Manufacturing Excellence"	Online / 18 Maret 2025 / Online / March 18, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	Learn and Share "Best Practice ISO 9001 dan ISO 14001 Effective Implementation". / Learn and Share "Best Practice ISO 9001 and ISO 14001 Effective Implementation	Online / 10 Juni 2025 / Online / June 10, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	E-Learning Refreshment Basic Safety & Corporate Live-Saving Rules 2025	Online / 28 Mei – 30 Juni 2025 / Online / May 28 – June 30, 2025	PT Semen Baturaja Tbk
	In House Training	Refreshment Bahaya Penggunaan NAPZA / Refreshment: Dangers of Drug Abuse	Baturaja / 22 September 2025 / Baturaja / September 22, 2025	PT Semen Baturaja Tbk
Nyimas Tsamrotul U System Management Pj Junior Officer	In House Training	Semarak Pembukaan Bulan K3 Nasional Tahun 2025 SIG Group dengan tema "Penguatan Kapasitas Sumber Daya Manusia dalam Mendukung Penerapan SMK3 untuk Meningkatkan Produktivitas" / 2025 SIG Group National OHS Month Grand Opening: "Strengthening Human Capital Capacity for the Implementation of OHS Management System for Productivity Improvement"	Online / 16 Januari 2025 / Online / January 16, 2025	SIG

Sumber Daya Manusia (SDM)
Human Capital (HC)

Nama dan Jabatan / *Name and Position*	Jenis Pendidikan dan Pelatihan / *Type of Education and Training*	Materi Pendidikan dan Pelatihan / *Education and Training Material*	Tempat/Tanggal / *Place/Date*	Penyelenggara / *Organizer*
	In House Training	Focus Group Discussion (FGD) PROPER SMBR	Baturaja / 19 Agustus 2025 / Baturaja / August 19, 2025	PT Semen Baturaja Tbk
	In House Training	Literasi Finansial Road to 51th PT Semen Baturaja Tbk Batch 1 / Road to 51th PT Semen Baturaja Tbk Financial Literacy Batch 1	Baturaja / 18 September 2025 / Baturaja / September 18, 2025	PT Semen Baturaja Tbk, Bursa Efek Indonesia & KB Valbury Sekuritas
	In House Training	Sharing Knowledge SNI ISO 9001 : 2015 (Sistem Manajemen Mutu) / Sharing Knowledge SNI ISO 9001 : 2015 (Sistem Manajemen Mutu) / Sharing Knowledge SNI ISO 9001 : 2015 (Quality Management System)	Baturaja / 22 September 2025 / Baturaja, September 22, 2025	PT Semen Baturaja Tbk
	In House Training	Sharing Knowledge SNI ISO 140001 : 2015 (Sistem Manajemen Lingkungan / Sharing Knowledge SNI ISO 14001 : 2015 (Environmental Management System)	Baturaja / 23 September 2025 / Baturaja / September 23, 2025	PT Semen Baturaja Tbk
	In House Training	Sharing Knowledge PP RI No 50 Tahun 2012 (Penerapan Sistem Manajemen Keselamatan dan Kesehatan Kerja) / Sharing Knowledge of Indonesian Government Regulation No 50 of 2012 (Implementation of Occupational Safety and Health Management System)	Baturaja / 24 September 2025 / Baturaja / September 24, 2025	PT Semen Baturaja Tbk
	In House Training	Sharing Knowledge SNI ISO/IEC 17025 : 2017 (Persyaratan Umum Lab Pengujian dan Lab Kalibrasi) / Sharing Knowledge SNI ISO/IEC 17025:2017 (Testing Laboratory and Calibration Laboratory General Requirements)	Baturaja / 25 September 2025 / Baturaja / September 25, 2025	PT Semen Baturaja Tbk
	In House Training	Sharing Knowledge SNI ISO 37001:2018 (Sistem Manajemen Anti Penyuapan) & SNI ISO 150001 : 2018 (Sistem Manajemen Energi) / Sharing Knowledge SNI ISO 37001:2018 (Anti-Bribery Management System) & SNI ISO 150001:2018 (Energy Management System)	Baturaja /26 September 2025 / Baturaja / September 26, 2025	PT Semen Baturaja Tbk
	In House Training	Team Building PT Semen Baturaja Tbk	Baturaja / 3 s.d. 6 November 2025 / Baturaja / November 03-06, 2025	PT Semen Baturaja Tbk & Insight Psychology Service
	In House Training	Pelatihan Pengenalan Jenis-Jenis Limbah B3, Non B3 dan Sampah serta Cara Penanganan Darurat Ceceran Limbah B3 / Introduction to Types of Hazardous and Toxic Waste (B3), Non-B3 Waste, and Garbage and B3 Waste Spill Emergency Handling Training	Baturaja / 10 Desember 2025 / Baturaja / December 10, 2025	PT Semen Baturaja Tbk
	Pelatihan Umum / General Training	Bimbingan Teknis Terkait Gratifikasi dan Korupsi / Gratification and Corruption Technical Guidance	Online / 24 s.d. 26 Juli 2025 / Online / July 24-26, 2025	ACLC-KPK
	Pelatihan Online / Online Training	Learn & Share "ISO 50001 Energy Management System and Sustainability Standard GRI 302 Energy"	Online / 6 Maret 2025 / Online / March 06, 2025	SIG
	Pelatihan Online / Online Training	Knowledge Management : Ngobras#1 "Cara Menemukan Masalah dalam Menulis Inovasi." / Knowledge Management: Casual Innovation Talk (Ngobras Ngobrol Inovasi Santai) #1 "Identifying Problems in Writing Innovation"	Online / 17 Maret 2025 / Online / March 17, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	Ngobrol Inovasi (Ngovi)#2 "Memperkuat Data Intelligence untuk Pengembangan Bisnis Melalui Artificial Intelligence" / Innovation Talk (NGOVI Ngobrol Inovasi) #2: "Strengthening Data Intelligence for Business Development Through Artificial Intelligence"	Online / 25 April 2025 / Online / April 25, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	Learn and Share "Best Practice ISO 9001 dan ISO 14001 Effective Implementation". / Learn and Share "Best Practice ISO 9001 and ISO 14001 Effective Implementation	Online / 10 Juni 2025 / Online / June 10, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	Learn and Share "Sinergi Sistem K3 : Integrasi ISO 45001, SMK3 50/2012 dan SMKP Minerba 185/2019 / Learn and Share "OHS System Synergy: Integration of ISO 45001, SMK3 50/2012, and SMKP Minerba 185/2019"	Online / 4 Juli 2025 / Online / July 4, 2025	PT Semen Indonesia (Persero) Tbk

Sumber Daya Manusia (SDM)
Human Capital (HC)

Nama dan Jabatan / *Name and Position*	Jenis Pendidikan dan Pelatihan / *Type of Education and Training*	Materi Pendidikan dan Pelatihan / *Education and Training Material*	Tempat/Tanggal / *Place/Date*	Penyelenggara / *Organizer*
Putri Ramadona System Management Admin	In House Training	Sosialisasi SMBR Innovation Award 2025 / 2025 SMBR Innovation Award Socialization	Baturaja / 11 Maret 2025 / Baturaja / March 11, 2025	PT Semen Baturaja Tbk
	In House Training	Literasi Finansial Road to 51th PT Semen Baturaja Tbk Batch 1 / Road to 51th PT Semen Baturaja Tbk Financial Literacy Batch 1	Baturaja / 18 September 2025 / Baturaja / September 18, 2025	PT Semen Baturaja Tbk, Bursa Efek Indonesia & KB Valbury Sekuritas
	In House Training	Sharing Knowledge SNI ISO 9001 : 2015 (Sistem Manajemen Mutu) / Sharing Knowledge SNI ISO 9001 : 2015 (Sistem Manajemen Mutu) / Sharing Knowledge SNI ISO 9001 : 2015 (Quality Management System)	Baturaja / 22 September 2025 / Baturaja, September 22, 2025	PT Semen Baturaja Tbk
	In House Training	Sharing Knowledge SNI ISO 140001 : 2015 (Sistem Manajemen Lingkungan / Sharing Knowledge SNI ISO 14001 : 2015 (Environmental Management System)	Baturaja / 23 September 2025 / Baturaja / September 23, 2025	PT Semen Baturaja Tbk
	In House Training	Sharing Knowledge PP RI No 50 Tahun 2012 (Penerapan Sistem Manajemen Keselamatan dan Kesehatan Kerja) / Sharing Knowledge of Indonesian Government Regulation No 50 of 2012 (Implementation of Occupational Safety and Health Management System)	Baturaja / 24 September 2025 / Baturaja / September 24, 2025	PT Semen Baturaja Tbk
	In House Training	Sharing Knowledge SNI ISO/IEC 17025 : 2017 (Persyaratan Umum Lab Pengujian dan Lab Kalibrasi) / Sharing Knowledge SNI ISO/IEC 17025:2017 (Testing Laboratory and Calibration Laboratory General Requirements)	Baturaja / 25 September 2025 / Baturaja / September 25, 2025	PT Semen Baturaja Tbk
	In House Training	Sharing Knowledge SNI ISO 37001:2018 (Sistem Manajemen Anti Penyuapan) & SNI ISO 150001 : 2018 (Sistem Manajemen Energi) / Sharing Knowledge SNI ISO 37001:2018 (Anti-Bribery Management System) & SNI ISO 150001:2018 (Energy Management System)	Baturaja /26 September 2025 / Baturaja / September 26, 2025	PT Semen Baturaja Tbk
	In House Training	Team Building PT Semen Baturaja Tbk	Baturaja / 3 s.d. 6 November 2025 / Baturaja / November 03-06, 2025	PT Semen Baturaja Tbk & Insight Psychology Service
	Pelatihan Umum / General Training	Bimbingan Teknis Terkait Gratifikasi dan Korupsi / Gratification and Corruption Technical Guidance	Online / 24 s.d. 26 Juli 2025 / Online / July 24-26, 2025	ACLC-KPK
	Pelatihan Online / Online Training	Pelatihan Persiapan Implementasi Sistem Manajemen K3 SNI ISO 45001:2018 / Implementation Preparation Training for SNI ISO 45001:2018 Occupational Health and Safety (OHS) Management System	Online / 17 s.d 23 Desember 2025 / Online / December 17-23, 2025	BSI Training Academy Indonesia
	Pelatihan Online / Online Training	Learn & Share "ISO 50001 Energy Management System and Sustainability Standard GRI 302 Energy"	Online / 6 Maret 2025 / Online / March 06, 2025	SIG
	Pelatihan Online / Online Training	Knowledge Management Reporta SIG (Project Restoprective Replikasi Inovasi SIG) Series #10 : "Idea Box" / Knowledge Management: ReportaSIG (Project Retrospective of SIG Innovation Replication) #10: "Idea Box"	Online / 21 Mei 2025 / Online / May 21, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	Learn and Share "Best Practice ISO 9001 dan ISO 14001 Effective Implementation". / Learn and Share "Best Practice ISO 9001 and ISO 14001 Effective Implementation	Online / 10 Juni 2025 / Online / June 10, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	Sharing Session Community of Practices -Mining Best Practices Series#8 "Mining Contract Management"	Online / 18 Juni 2025 / Online / June 18, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	E-Learning Refreshment Basic Safety & Corporate Live-Saving Rules 2025	Online / 28 Mei – 30 Jun 2025 / Online / May 28 – June 30, 2025	PT Semen Baturaja Tbk
	Pelatihan Online / Online Training	Sosialisasi KPI Employee Marketing Involvement / KPI Employee Marketing Involvement Socialization	Online / 17 September 2025 / Online / September 17, 2025	SIG
	Pelatihan Online / Online Training	Srikandi Election Day & Talkshow : Breaking Barriers "Women Leading in Male-Dominated Fields"	Online / 8 Desember 2025 / Online / December 08, 2025	PT Semen Indonesia (Persero) Tbk

Sumber Daya Manusia (SDM)
Human Capital (HC)

Nama dan Jabatan / *Name and Position*	Jenis Pendidikan dan Pelatihan / *Type of Education and Training*	Materi Pendidikan dan Pelatihan / *Education and Training Material*	Tempat/Tanggal / *Place/Date*	Penyelenggara / *Organizer*
UNIT AUDIT INTERNAL / INTERNAL AUDIT UNIT				
Heru Rusdiansyah Vice President of Internal Audit	In House Training	Sosialisasi ICoFR dan Tata Kelola Oversight Komite Audit / ICoFR and Audit Committee Oversight Governance Socialization	Padang / 3-4 Januari 2025 / Padang / January 03 – 04, 2025	Kementerian BUMN
	In House Training	Sosialisasi Respectful Workplace Policy / Respectful Workplace Policy Socialization	Baturaja / 27 Februari 2025 / Baturaja / February 27, 2025	PT Semen Baturaja Tbk
	In House Training	Upacara HUT Ke-80 Republik Indonesia (Site PPG,PBR dan PPJ) / Independence Day Ceremony of the Republic of Indonesia (PPG, PBR, and PPJ Sites)	Baturaja / 17 Agustus 2025 / Baturaja / August 17, 2025	PT Semen Baturaja Tbk
	In House Training	Sharing Knowledge SNI ISO 9001 : 2015 (Sistem Manajemen Mutu) / Sharing Knowledge SNI ISO 9001 : 2015 (Quality Management System)	Baturaja / 22 September 2025 / Baturaja / September 22, 2025	PT Semen Baturaja Tbk
	In House Training	Sharing Knowledge PP RI No 50 Tahun 2012 (Penerapan Sistem Manajemen Keselamatan dan Kesehatan Kerja) / Sharing Knowledge of Indonesian Government Regulation No 50 of 2012 (Implementation of Occupational Safety and Health Management System)	Baturaja / 24 September 2025 / Baturaja / September 24, 2025	PT Semen Baturaja Tbk
	In House Training	Team Building PT Semen Baturaja Tbk	Baturaja / 3 s.d. 6 November 2025 / Baturaja / November 03-06, 2025	PT Semen Baturaja Tbk & Insight Psychology Service
	Pelatihan Umum / General Training	Seminar "Pengelolaan Lahan Tambang dalam Upaya Pelestarian Lingkungan sebagai Sumber Penghasil Oksigen (O_2) di wilayah OKU" / "Mining Land Management for Environmental Conservation as an Oxygen (O_2) Source in OKU Area" Seminar	Baturaja / 12 Februari 2025 / Baturaja / February 12, 2025	PT Semen Baturaja Tbk
	Pelatihan Umum / General Training	Wisuda Qualified Internal Auditor (QIA) dan Konferensi Audit Internal (KAI 2025) / Qualified Internal Auditor (QIA) Graduation Ceremony and Internal Audit Conference (KAI 2025)	Yogyakarta / 2 s.d. 4 Juli 2025 / Yogyakarta / July 02 – 04, 2025	Yayasan Pendidikan Internal Audit (YPIA)
	Pelatihan Umum / General Training	Workshop ICoFR Tahun 2025 / 2025 ICoFR Workshop	Jakarta Selatan / 28 Agustus 2025 / Jakarta / August 28, 2025	SIG
	Pelatihan Umum / General Training	Webinar "Good Corporate Governance in Action : Integrating ICoFR, Investigative Audits and Digital Forensics Accounting"	Online / 22 Oktober 2025 / Online / October 22, 2025	Indonesia Global Compact Network (IGCN)
	Pelatihan Umum / General Training	Workshop Penilaian Risk Maturity Index (RMI) Tahun Buku 2024 / Risk Maturity Index (RMI) of 2024 Assessment Workshop	Online / 18 November 2025 / Online / November 18, 2025	Tim KAP Heliantono & Rekan
	Pelatihan Umum / General Training	ReportaSIG (Project Retrospective Replikasi Inovasi SIG) Series #1" dengan tema "Revenue Optimization" / ReportaSIG (Project Retrospective of SIG Innovation Replication) Series #1: "Revenue Optimization"	Online / 19 Februari 2025 / Online / February 19, 2025	SIG
	Pelatihan Umum / General Training	Learn & Share "ISO 50001 Energy Management System and Sustainability Standard GRI 302 Energy"	Online / 06 Maret 2025 / Online / March 06, 2025	SIG
	Pelatihan Umum / General Training	Knowledge Management : ReportaSIGG Series #5 : "Manufacturing Excellence"	Online / 18 Maret 2025 / Online / March 18, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Umum / General Training	SELARAS #1 (SHE Learn and Share Series SIG) dengan Topik "Implementasi CLSR#16 : Bahaya Mengabaikan Safety Belt dan Gadget Saat Mengemudi dan Berjalan" / SELARAS #1 (SHE Learn and Share Series SIG): "Implementation of CLSR No. 16: Dangers of Ignoring Safety Belts and Gadgets While Driving and Walking"	Online / 20 Maret 2025 / Online / March 20, 2025	SIG
	Pelatihan Umum / General Training	E-Learning Refreshment Basic Safety & Corporate Live-Saving Rules 2025	Online / 23 April - 28 Mei 2025 / Online / April 23 – May 28, 2025	PT Semen Baturaja Tbk

Sumber Daya Manusia (SDM)
Human Capital (HC)

Nama dan Jabatan / *Name and Position*	Jenis Pendidikan dan Pelatihan / *Type of Education and Training*	Materi Pendidikan dan Pelatihan / *Education and Training Material*	Tempat/Tanggal / *Place/Date*	Penyelenggara / *Organizer*
	Pelatihan Umum / General Training	SELARAS (SHE Learn and Share Series SIG) CLSR No.09 : Pengangkatan dan Pengangkutan / SELARAS (SHE Learn and Share Series SIG) CLSR No. 9: Lifting and Transporting	Online / 4 Juni 2025 / Online / June 04, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Umum / General Training	Learn and Share "Best Practice ISO 9001 dan ISO 14001 Effective Implementation". / Learn and Share "Best Practice ISO 9001 and ISO 14001 Effective Implementation	Online / 10 Juni 2025 / Online / June 10, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Umum / General Training	Online Course "Advance Business Process Management".	Online / 11 Juni 2025 / Online / June 11, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Umum / General Training	Online Learn and Share "Awareness ISO 37001 : 2016 Sistem Manajemen Anti Penyuapan". / Online Learn and Share "ISO 37001:2016 Anti-Bribery Management System Awareness"	Online / 12 Juni 2025 / Online / June 12, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Umum / General Training	Online Course "Service Management"	Online / 24 Juli 2025 / Online / July 24, 2025	PT Semen Indonesia (Persero) Tbk
Putri Ayu Sisfianti Internal Audit Senior Officer	In House Training	Sosialisasi Respectful Workplace Policy / Respectful Workplace Policy Socialization	Baturaja / 27 Februari 2025 / Baturaja / February 27, 2025	PT Semen Baturaja Tbk
	In House Training	Team Building PT Semen Baturaja Tbk	Baturaja / 3 s.d. 6 November 2025 / Baturaja / November 03-06, 2025	PT Semen Baturaja Tbk & Insight Psychology Service
	Pelatihan Umum / General Training	Seminar "Pengelolaan Lahan Tambang dalam Upaya Pelestarian Lingkungan sebagai Sumber Penghasil Oksigen (O_2) di wilayah OKU" / "Mining Land Management for Environmental Conservation as an Oxygen (O_2) Source in OKU Area" Seminar	Baturaja / 12 Februari 2025 / Baturaja / February 12, 2025	PT Semen Baturaja Tbk
	Pelatihan Umum / General Training	Certified Practitioner of Internal Audit (CPIA)	Online / 7 s.d. 11 Juli 2025 / Online / July 07-11, 2025	Yayasan Pendidikan Internal Audit (YPIA)
	Pelatihan Umum / General Training	Workshop Penilaian Risk Maturity Index (RMI) Tahun Buku 2024 / Risk Maturity Index (RMI) of 2024 Assessment Workshop	Online / 18 November 2025 / Online / November 18, 2025	Tim KAP Heliantono & Rekan
	Pelatihan Online / Online Training	Learn & Share "ISO 50001 Energy Management System and Sustainability Standard GRI 302 Energy"	Online / 06 Maret 2025 / Online / March 06, 2025	SIG
	Pelatihan Online / Online Training	E-Learning Refreshment Basic Safety & Corporate Live-Saving Rules 2025	Online / 28 Mei - 30 Juni 2025 / Online / May 28 – June 30, 2025	PT Semen Baturaja Tbk
	Pelatihan Online / Online Training	Sosialisasi Teknis dan Pelaksanaan Assessment Pengukuran Potensi / Potential Measurement Assessment Implementation and Technical Socialization	Online / 26 September 2025 / Online / September 26, 2025	PT Semen Baturaja Tbk
Gili Aprial Braja Internal Audit Senior Officer	In House Training	Focus Group Discussion (FGD) PROPER SMBR	Baturaja / 19 Agustus 2025 / Baturaja / August 19, 2025	PT Semen Baturaja Tbk
	In House Training	Sharing Knowledge SNI ISO 9001 : 2015 (Sistem Manajemen Mutu) / Sharing Knowledge SNI ISO 9001 : 2015 (Quality Management System)	Baturaja / 22 September 2025 / Baturaja / September 22, 2025	PT Semen Baturaja Tbk
	In House Training	Team Building PT Semen Baturaja Tbk	Baturaja / 3 s.d. 6 November 2025 / Baturaja / November 03-06, 2025	PT Semen Baturaja Tbk & Insight Psychology Service
	Pelatihan Umum / General Training	Workshop Influencer BUMN dengan Pengguna AI / State-Owned Enterprises Workshop with AI Users	Padang / 3-4 Januari 2025 / Padang / January 3-4, 2025	Kementerian BUMN
	Pelatihan Umum / General Training	Sustainability Insight #03	Online / 13 Januari 2025 / Online / January 13, 2025	BUMN Hijau

Sumber Daya Manusia (SDM)
Human Capital (HC)

Nama dan Jabatan / *Name and Position*	Jenis Pendidikan dan Pelatihan / *Type of Education and Training*	Materi Pendidikan dan Pelatihan / *Education and Training Material*	Tempat/Tanggal / *Place/Date*	Penyelenggara / *Organizer*
	Pelatihan Umum / General Training	Seminar "Pengelolaan Lahan Tambang dalam Upaya Pelestarian Lingkungan sebagai Sumber Penghasil Oksigen (O_2) di wilayah OKU" / "Mining Land Management for Environmental Conservation as an Oxygen (O_2) Source in OKU Area" Seminar	Baturaja / 12 Februari 2025 / Baturaja / February 12, 2025	PT Semen Baturaja Tbk
		Certified Practitioner of Internal Audit	Jakarta / 23 - 28 Juni 2025 / Jakarta / June 23-28, 2025	Yayasan Pendidikan Internal Audit (YPIA)
	Pelatihan Online / Online Training	Learn and Share "Best Practice ISO 9001 dan ISO 14001 Effective Implementation". / Learn and Share "Best Practice ISO 9001 and ISO 14001 Effective Implementation	Online / 10 Juni 2025 / Online / June 10, 2025	PT Semen Indonesia (Persero) Tbk
Tobok H. Hutabarat Internal Audit Senior Officer	In House Training	Sosialisasi Respectful Workplace Policy / Respectful Workplace Policy Socialization	Baturaja / 27 Februari 2025 / Baturaja / February 27, 2025	PT Semen Baturaja Tbk
	In House Training	Team Building PT Semen Baturaja Tbk	Baturaja / 3 s.d. 6 November 2025 / Baturaja / November 03-06, 2025	PT Semen Baturaja Tbk & Insight Psychology Service
	Pelatihan Umum / General Training	Undangan Perayaan Natal BUMN Regional Palembang / Palembang Regional State-Owned Enterprises Christmas Celebration Invitation	Palembang / 19-21 Januari 2025 / Palembang / Januari 19 – 2 1 2025	Kementerian BUMN
	Pelatihan Umum / General Training	Workshop ICoFR Tahun 2025 / 2025 ICoFR Workshop	Jakarta Selatan/ 28 Agustus 2025 / Jakarta / August 28, 2025	SIG
	Pelatihan Umum / General Training	Webinar "Good Corporate Governance in Action : Integrating ICoFR, Investigative Audits and Digital Forensics Accounting"	Online / 22 Oktober 2025 / Online / October 22, 2025	Indonesia Global Compact Network (IGCN)
	Pelatihan Online / Online Training	Knowledge Management : Ngobras#1 "Cara Menemukan Masalah dalam Menulis Inovasi." / Knowledge Management: Casual Innovation Talk (Ngobras Ngobrol Inovasi Santai) #1 "Identifying Problems in Writing Innovation"	Online / 17 Maret 2025 / Online / March 17, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	Online Course "Finance for Non Finance".	Online / 14 Mei 2025 / Online / May 14, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	E-Learning Refreshment Basic Safety & Corporate Live-Saving Rules 2025	Online / 23 April - 28 Mei 2025 / Online April 23 – May 28, 2025	PT Semen Baturaja Tbk
	Pelatihan Online / Online Training	Sosialisasi Teknis dan Pelaksanaan Assessment Pengukuran Potensi / Potential Measurement Assessment Implementation and Technical Socialization	Online / 25 s.d 26 September 2025 / Online / September 25-26, 2025	PT Semen Baturaja Tbk
Kiagus Faisal Internal Audit Officer	In House Training	Upacara HUT Ke-80 Republik Indonesia (Site PPG,PBR dan PPJ) / Independence Day Ceremony of the Republic of Indonesia (PPG, PBR, and PPJ Sites)	Baturaja / 17 Agustus 2025 / Baturaja / August 17, 2025	PT Semen Baturaja Tbk
	In House Training	Literasi Finansial Road to 51th PT Semen Baturaja Tbk Batch 1 / Road to 51th PT Semen Baturaja Tbk Financial Literacy Batch 1	Baturaja / 18 September 2025 / Baturaja / September 18, 2025	PT Semen Baturaja Tbk, Bursa Efek Indonesia & KB Valbury Sekuritas
	In House Training	Team Building PT Semen Baturaja Tbk	Baturaja / 3 s.d. 6 November 2025 / Baturaja / November 03-06, 2025	PT Semen Baturaja Tbk & Insight Psychology Service
	Pelatihan Umum / General Training	Workshop Penilaian Risk Maturity Index (RMI) Tahun Buku 2024 / Risk Maturity Index (RMI) of 2024 Assessment Workshop	Online / 18 November 2025 Online / November 18, 2025	Tim KAP Heliantono & Rekan

Sumber Daya Manusia (SDM)
Human Capital (HC)

Nama dan Jabatan / *Name and Position*	Jenis Pendidikan dan Pelatihan / *Type of Education and Training*	Materi Pendidikan dan Pelatihan / *Education and Training Material*	Tempat/Tanggal / *Place/Date*	Penyelenggara / *Organizer*
	Pelatihan Online / Online Training	Sosialisasi Keamanan Ketahanan Data dan Informasi dengan tema "Embedding Cybersecurity Culture in Business Operation" / Data and Information Security Socialization: "Embedding Cybersecurity Culture in Business Operation"	Online / 14 Januari 2025 / Online / January 14, 2025	SIG
	Pelatihan Online / Online Training	Knowledge Maagement Bulan K3 Nasional : " Semangat Kerja, Berprestasi Tanpa NAPZA & Kenali Dampak Buruknya" / Knowledge Management National OHS Month: "Work Spirit, Achievements Without Drugs & Recognizing Its Harmful Effects"	Online / 21 Januari 2025 / Online / January 21, 2025	Learning and KM Gresik
	Pelatihan Online / Online Training	Knowledge Management "Penutupan Bulan K3 Nasional Tahun 2025 SIG Group / Knowledge Management "2025 SIG Group National OHS Month Closing"	Online / 20 Februari 2025 / Online / February 20, 2025	PT Semen Padang
	Pelatihan Online / Online Training	E-Learning Refreshment Basic Safety & Corporate Live-Saving Rules 2025	Online / 23 April - 28 Mei 2025 / Online / April 23 – May 28, 2025	PT Semen Baturaja Tbk
	Pelatihan Online / Online Training	Refreshment Bahaya Penggunaan NAPZA / Refreshment: Dangers of Drug Abuse	Baturaja / 22 September 2025 / Baturaja / September 22, 2025	PT Semen Baturaja Tbk
Taufik Rachman Internal Audit Officer	In House Training	Upacara HUT Ke-80 Republik Indonesia (Site PPG,PBR dan PPJ) / Independence Day Ceremony of the Republic of Indonesia (PPG, PBR, and PPJ Sites)	Baturaja / 17 Agustus 2025 / Baturaja / August 17, 2025	PT Semen Baturaja Tbk
	In House Training	Literasi Finansial Road to 51th PT Semen Baturaja Tbk Batch 1 / Road to 51th PT Semen Baturaja Tbk Financial Literacy Batch 1	Baturaja / 18 September 2025 / Baturaja / September 18, 2025	PT Semen Baturaja Tbk, Bursa Efek Indonesia & KB Valbury Sekuritas
	In House Training	Team Building PT Semen Baturaja Tbk	Baturaja / 3 s.d. 6 November 2025 / Baturaja / November 03-06, 2025	PT Semen Baturaja Tbk & Insight Psychology Service
	Pelatihan Umum / General Training	Pengukuhan Auditor Internal Bersertifikasi Kompetensi Lisensi BNSP / Inauguration of Internal Auditors with National Professional Certification Agency (BNSP) Competency License	Bandung / 22 s.d. 23 Januari 2025 / Bandung/ January 22 – 23, 2025	Lembaga Sertifikasi Profesi Audior Internal (LSPAI)
	Pelatihan Umum / General Training	Webinar "Good Corporate Governance in Action : Integrating ICoFR, Investigative Audits and Digital Forensics Accounting"	Online / 22 Oktober 2025 / Online / October 22, 2025	Indonesia Global Compact Network (IGCN)
	Pelatihan Online / Online Training	Knowledge Management "Penutupan Bulan K3 Nasional Tahun 2025 SIG Group / Knowledge Management "2025 SIG Group National OHS Month Closing"	Online / 20 Februari 2025/ Online / February 20, 2025	PT Semen Padang
	Pelatihan Online / Online Training	Sharing Knowledge GCG Officer	Baturaja / 25 Februari 2025 / Baturaja / February 25, 2025	PT Semen Baturaja Tbk
	Pelatihan Online / Online Training	Learn and Share Financial Planning #1 dengan topik: "Investasi Syariah Ikhtiar Menuju Fallah". / Learn and Share Financial Planning #1: "Sharia Investment for Prosperity (Fallah)"	Online / 21 Mei 2025 / Online / May 21, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	Refreshment Bahaya Penggunaan NAPZA / Refreshment: Dangers of Drug Abuse	Baturaja / 22 September 2025 / Baturaja / September 22, 2025	PT Semen Baturaja Tbk
	Pelatihan Online / Online Training	Sosialisasi Teknis dan Pelaksanaan Assessment Pengukuran Potensi / Potential Measurement Assessment Implementation and Technical Socialization	Online / 25 s.d 26 September 2025 / Online / September 25-26, 2025	PT Semen Baturaja Tbk
Zulkarnain Internal Audit Officer	In House Training	Literasi Finansial Road to 51th PT Semen Baturaja Tbk Batch 1 / Road to 51th PT Semen Baturaja Tbk Financial Literacy Batch 1	Baturaja / 18 September 2025 / Baturaja / September 18, 2025	PT Semen Baturaja Tbk, Bursa Efek Indonesia & KB Valbury Sekuritas

Sumber Daya Manusia (SDM)
Human Capital (HC)

Nama dan Jabatan / *Name and Position*	Jenis Pendidikan dan Pelatihan / *Type of Education and Training*	Materi Pendidikan dan Pelatihan / *Education and Training Material*	Tempat/Tanggal / *Place/Date*	Penyelenggara / *Organizer*
	In House Training	Sharing Knowledge SNI ISO 9001 : 2015 (Sistem Manajemen Mutu) / Sharing Knowledge SNI ISO 9001 : 2015 (Quality Management System)	Baturaja / 22 September 2025 / Baturaja, September 22, 2025	PT Semen Baturaja Tbk
	In House Training	Sharing Knowledge SNI ISO 140001 : 2015 (Sistem Manajemen Lingkungan / Sharing Knowledge SNI ISO 14001 : 2015 (Environmental Management System)	Baturaja / 23 September 2025 / Baturaja / September 23, 2025	PT Semen Baturaja Tbk
	In House Training	Team Building PT Semen Baturaja Tbk	Baturaja / 3 s.d. 6 November 2025 / Baturaja / November 03-06, 2025	PT Semen Baturaja Tbk & Insight Psychology Service
	Pelatihan Umum / General Training	Pengukuhan Auditor Internal Bersertifikasi Kompetensi Lisensi BNSP / Inauguration of Internal Auditors with National Professional Certification Agency (BNSP) Competency License	Bandung / 22 s.d. 23 Januari 2025 / Bandung/ January 22 – 23, 2025	Lembaga Sertifikasi Profesi Audior Internal (LSPAI)
	Pelatihan Online / Online Training	Learn & Share "ISO 50001 Energy Management System and Sustainability Standard GRI 302 Energy"	Online / 06 Maret 2025 / Online / March 06, 2025	SIG
	Pelatihan Online / Online Training	E-Learning Refreshment Basic Safety & Corporate Live-Saving Rules 2025	Online / 28 Mei - 30 Juni 2025 / Online / May 28 – June30, 2025	PT Semen Baturaja Tbk
	Pelatihan Online / Online Training	Sosialisasi KPI Employee Marketing Involvement / KPI Employee Marketing Involvement Socialization	Online / 17 September 2025 / Online / September 17, 2025	SIG
Rusdiyanto Internal Audit Junior Officer	In House Training	Upacara HUT Ke-80 Republik Indonesia (Site PPG,PBR dan PPJ) / Independence Day Ceremony of the Republic of Indonesia (PPG, PBR, and PPJ Sites)	Baturaja / 17 Agustus 2025 / Baturaja / August 17, 2025	PT Semen Baturaja Tbk
	In House Training	Team Building PT Semen Baturaja Tbk	Baturaja / 3 s.d. 6 November 2025 / Baturaja / November 03-06, 2025	PT Semen Baturaja Tbk & Insight Psychology Service
	Pelatihan Umum / General Training	Webinar "Good Corporate Governance in Action : Integrating ICoFR, Investigative Audits and Digital Forensics Accounting"	Online / 22 Oktober 2025 / Online / October 22, 2025	Indonesia Global Compact Network (IGCN)
	Pelatihan Online / Online Training	E-Learning Refreshment Basic Safety & Corporate Live-Saving Rules 2025	Online / 28 Mei - 30 Juni 2025 / Online / May 28 – June 30, 2025	PT Semen Baturaja Tbk
	Pelatihan Online / Online Training	Refreshment Bahaya Penggunaan NAPZA / Refreshment: Dangers of Drug Abuse	Baturaja / 22 September 2025 / Baturaja / September 22, 2025	PT Semen Baturaja Tbk
Tedy Suwandhi Internal Audit Junior Officer	In House Training	Literasi Finansial Road to 51th PT Semen Baturaja Tbk Batch 2 / Road to 51th PT Semen Baturaja Tbk Financial Literacy Batch 2	Baturaja / 18 September 2025 / Baturaja / September 18, 2025	PT Semen Baturaja Tbk, Bursa Efek Indonesia & KB Valbury Sekuritas
	In House Training	Sharing Knowledge SNI ISO 9001 : 2015 (Sistem Manajemen Mutu) / Sharing Knowledge SNI ISO 9001 : 2015 (Quality Management System)	Baturaja / 22 September 2025 / Baturaja, September 22, 2025	PT Semen Baturaja Tbk
	In House Training	Sharing Knowledge SNI ISO 140001 : 2015 (Sistem Manajemen Lingkungan / Sharing Knowledge SNI ISO 14001 : 2015 (Environmental Management System)	Baturaja / 23 September 2025 / Baturaja / September 23, 2025	PT Semen Baturaja Tbk
	In House Training	Instruktur Sharing Knowledge PP RI No 50 Tahun 2012 (Penerapan Sistem Manajemen Keselamatan dan Kesehatan Kerja) / Sharing Knowledge of Indonesian Government Regulation No 50 of 2012 (Implementation of Occupational Safety and Health Management System) Instructor	Baturaja / 24 September 2025 / Baturaja / September 24, 2025	PT Semen Baturaja Tbk

Sumber Daya Manusia (SDM)
Human Capital (HC)

Nama dan Jabatan / *Name and Position*	Jenis Pendidikan dan Pelatihan / *Type of Education and Training*	Materi Pendidikan dan Pelatihan / *Education and Training Material*	Tempat/Tanggal / *Place/Date*	Penyelenggara / *Organizer*
	In House Training	Sharing Knowledge SNI ISO/IEC 17025 : 2017 (Persyaratan Umum Lab Pengujian dan Lab Kalibrasi) / Sharing Knowledge SNI ISO/IEC 17025:2017 (Testing Laboratory and Calibration Laboratory General Requirements)	Baturaja / 25 September 2025 / Baturaja / September 25, 2025	PT Semen Baturaja Tbk
	In House Training	Team Building PT Semen Baturaja Tbk	Baturaja / 3 s.d. 6 November 2025 / Baturaja / November 03-06, 2025	PT Semen Baturaja Tbk & Insight Psychology Service
	Pelatihan Umum / General Training	Pengukuhan Auditor Internal Bersertifikasi Kompetensi Lisensi BNSP / Inauguration of Internal Auditors with National Professional Certification Agency (BNSP) Competency License	Bandung / 22 s.d. 23 Januari 2025 / Bandung / January 22 – 23, 2025	Lembaga Sertifikasi Profesi Audior Internal (LSPAI)
	Pelatihan Umum / General Training	Certified Practitioner of Internal Audit	Online / 18 – 22 Agustus 2025 / Online / August 18 – 22, 2025	Yayasan Pendidikan Internal Audit (YPIA)
	Pelatihan Online / Online Training	Knowledge Management "Penutupan Bulan K3 Nasional Tahun 2025 SIG Group / Knowledge Management "2025 SIG Group National OHS Month Closing"	Online / 20 Februari 2025 / Online / February 20, 2025	PT Semen Padang
	Pelatihan Online / Online Training	Learn & Share "ISO 50001 Energy Management System and Sustainability Standard GRI 302 Energy"	Online / 06 Maret 2025 / Online / March 06, 2025	SIG
	Pelatihan Online / Online Training	E-Learning Refreshment Basic Safety & Corporate Live-Saving Rules 2025	Online / 23 April – 28 Mei 2025 / Online / April 23 – May 28, 2025	PT Semen Baturaja Tbk
	Pelatihan Online / Online Training	Learn and Share "Best Practice ISO 9001 dan ISO 14001 Effective Implementation". / Learn and Share "Best Practice ISO 9001 and ISO 14001 Effective Implementation	Online / 10 Juni 2025 / Online / June 10, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	Learn and Share "Sinergi Sistem K3 : Integrasi ISO 45001, SMK3 50/2012 dan SMKP Minerba 185/2019 / Learn and Share "OHS System Synergy: Integration of ISO 45001, SMK3 50/2012, and SMKP Minerba 185/2019"	Online / 4 Juli 2025 / Online / July 04, 2025	PT Semen Indonesia (Persero) Tbk
Sherly Marcelina Internal Audit Junior Officer	In House Training	Upacara HUT Ke-80 Republik Indonesia (Site PPG,PBR dan PPJ) / Independence Day Ceremony of the Republic of Indonesia (PPG, PBR, and PPJ Sites)	Baturaja / 17 Agustus 2025 / Baturaja / August 17, 2025	PT Semen Baturaja Tbk
	In House Training	Literasi Finansial Road to 51th PT Semen Baturaja Tbk Batch 1 / Road to 51th PT Semen Baturaja Tbk Financial Literacy Batch 1	Baturaja / 18 September 2025 / Baturaja / September 18, 2025	PT Semen Baturaja Tbk, Bursa Efek Indonesia & KB Valbury Sekuritas
	In House Training	Team Building PT Semen Baturaja Tbk	Baturaja / 3 s.d. 6 November 2025 / Baturaja / November 03-06, 2025	PT Semen Baturaja Tbk & Insight Psychology Service
	Pelatihan Umum / General Training	Bimbingan Teknis Terkait Gratifikasi dan Korupsi / Gratification and Corruption Technical Guidance	Online / 24 s.d. 26 Juli 2025 / Online / July 24-26, 2025	ACLC-KPK
	Pelatihan Umum / General Training	Webinar "Good Corporate Governance in Action : Integrating ICoFR, Investigative Audits and Digital Forensics Accounting"	Online / 22 Oktober 2025 / Online / October 22, 2025	Indonesia Global Compact Network (IGCN)
	Pelatihan Online / Online Training	Health Talk "PENCEGAHAN PADA HYPERTENSI" / Health Talk "Hypertension Prevention"	Online / 23 Januari 2025 / Online / January 23, 2025	SIG
	Pelatihan Online / Online Training	Learn & Share "ISO 50001 Energy Management System and Sustainability Standard GRI 302 Energy"	Online / 06 Maret 2025 / Online / March 06, 2025	SIG
	Pelatihan Online / Online Training	E-Learning Refreshment Basic Safety & Corporate Live-Saving Rules 2025	Online / 23 April – 28 Mei 2025 / Online / April 23 – May 28, 2025	PT Semen Baturaja Tbk

Sumber Daya Manusia (SDM)
Human Capital (HC)

Nama dan Jabatan / *Name and Position*	Jenis Pendidikan dan Pelatihan / *Type of Education and Training*	Materi Pendidikan dan Pelatihan / *Education and Training Material*	Tempat/Tanggal / *Place/Date*	Penyelenggara / *Organizer*
	Pelatihan Online / Online Training	Learn and Share "Best Practice ISO 9001 dan ISO 14001 Effective Implementation". / Learn and Share "Best Practice ISO 9001 and ISO 14001 Effective Implementation	Online / 10 Juni 2025 / Online / June 10, 2025	PT Semen Indonesia (Persero) Tbk
Azis Sutrisno Internal Audit Junior Officer	In House Training	Upacara HUT Ke-80 Republik Indonesia (Site PPG,PBR dan PPJ) / Independence Day Ceremony of the Republic of Indonesia (PPG, PBR, and PPJ Sites)	Baturaja / 17 Agustus 2025 / Baturaja / August 17, 2025	PT Semen Baturaja Tbk
	In House Training	Literasi Finansial Road to 51th PT Semen Baturaja Tbk Batch 1 / Road to 51th PT Semen Baturaja Tbk Financial Literacy Batch 1	Baturaja / 18 September 2025 / Baturaja / September 18, 2025	PT Semen Baturaja Tbk, Bursa Efek Indonesia & KB Valbury Sekuritas
	In House Training	Sharing Knowledge SNI ISO 9001 : 2015 (Sistem Manajemen Mutu) / Sharing Knowledge SNI ISO 9001 : 2015 (Quality Management System)	Baturaja / 22 September 2025 / Baturaja, September 22, 2025	PT Semen Baturaja Tbk
	In House Training	Sharing Knowledge SNI ISO 140001 : 2015 (Sistem Manajemen Lingkungan / Sharing Knowledge SNI ISO 14001 : 2015 (Environmental Management System)	Baturaja / 23 September 2025 / Baturaja / September 23, 2025	PT Semen Baturaja Tbk
	In House Training	Instruktur Sharing Knowledge PP RI No 50 Tahun 2012 (Penerapan Sistem Manajemen Keselamatan dan Kesehatan Kerja) / Sharing Knowledge of Indonesian Government Regulation No 50 of 2012 (Implementation of Occupational Safety and Health Management System) Instructor	Baturaja / 24 September 2025 / Baturaja / September 24, 2025	PT Semen Baturaja Tbk
	In House Training	Sharing Knowledge SNI ISO/IEC 17025 : 2017 (Persyaratan Umum Lab Pengujian dan Lab Kalibrasi) / Sharing Knowledge SNI ISO/IEC 17025:2017 (Testing Laboratory and Calibration Laboratory General Requirements)	Baturaja / 25 September 2025 / Baturaja / September 25, 2025	PT Semen Baturaja Tbk
	In House Training	Team Building PT Semen Baturaja Tbk	Baturaja / 3 s.d. 6 November 2025 / Baturaja / November 03-06, 2025	PT Semen Baturaja Tbk & Insight Psychology Service
	Pelatihan Umum / General Training	Pengukuhan Auditor Internal Bersertifikasi Kompetensi Lisensi BNSP / Inauguration of Internal Auditors with National Professional Certification Agency (BNSP) Competency License	Bandung / 22 s.d. 23 Januari 2025 / Bandung / January 22 – 23, 2025	Lembaga Sertifikasi Profesi Audior Internal (LSPAI)
	Pelatihan Umum / General Training	Workshop ICoFR Tahun 2025 / 2025 ICoFR Workshop	Online / 28 Agustus 2025 / Online / August 28, 2025	SIG
	Pelatihan Umum / General Training	Webinar "Good Corporate Governance in Action : Integrating ICoFR, Investigative Audits and Digital Forensics Accounting"	Online / 22 Oktober 2025 / Online / October 22, 2025	Indonesia Global Compact Network (IGCN)
	Pelatihan Online / Online Training	E-Learning Refreshment Basic Safety & Corporate Live-Saving Rules 2025	Online / 23 April – 28 Mei 2025 / Online / April 23 – May 28, 2025	PT Semen Baturaja Tbk
	Pelatihan Online / Online Training	Learn and Share "Best Practice ISO 9001 dan ISO 14001 Effective Implementation". / Learn and Share "Best Practice ISO 9001 and ISO 14001 Effective Implementation	Online / 10 Juni 2025 / Online / June 10, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	Refreshment Bahaya Penggunaan NAPZA / Refreshment: Dangers of Drug Abuse	Baturaja / 22 September 2025 / Baturaja / September 22, 2025	PT Semen Baturaja Tbk
Aprino Candra Internal Audit Junior Officer	In House Training	Fire Drill dan First Aid	Baturaja / 12 Agustus 2025 / Baturaja / August 12, 2025	PT Semen Baturaja Tbk
	In House Training	Upacara HUT Ke-80 Republik Indonesia (Site PPG,PBR dan PPJ) / Independence Day Ceremony of the Republic of Indonesia (PPG, PBR, and PPJ Sites)	Baturaja / 17 Agustus 2025 / Baturaja / August 17, 2025	PT Semen Baturaja Tbk
	In House Training	Literasi Finansial Road to 51th PT Semen Baturaja Tbk Batch 2 / Road to 51th PT Semen Baturaja Tbk Financial Literacy Batch 2	Baturaja / 18 September 2025 / Baturaja / September 18, 2025	PT Semen Baturaja Tbk, Bursa Efek Indonesia & KB Valbury Sekuritas

Sumber Daya Manusia (SDM)
Human Capital (HC)

Nama dan Jabatan / *Name and Position*	Jenis Pendidikan dan Pelatihan / *Type of Education and Training*	Materi Pendidikan dan Pelatihan / *Education and Training Material*	Tempat/Tanggal / *Place/Date*	Penyelenggara / *Organizer*
	In House Training	Sharing Knowledge SNI ISO 9001 : 2015 (Sistem Manajemen Mutu) / Sharing Knowledge SNI ISO 9001 : 2015 (Quality Management System)	Baturaja / 22 September 2025 / Baturaja, September 22, 2025	PT Semen Baturaja Tbk
	In House Training	Sharing Knowledge SNI ISO 140001 : 2015 (Sistem Manajemen Lingkungan / Sharing Knowledge SNI ISO 14001 : 2015 (Environmental Management System)	Baturaja / 23 September 2025 / Baturaja / September 23, 2025	PT Semen Baturaja Tbk
	In House Training	Instruktur Sharing Knowledge PP RI No 50 Tahun 2012 (Penerapan Sistem Manajemen Keselamatan dan Kesehatan Kerja) / Sharing Knowledge of Indonesian Government Regulation No 50 of 2012 (Implementation of Occupational Safety and Health Management System) Instructor	Baturaja / 24 September 2025 / Baturaja / September 24, 2025	PT Semen Baturaja Tbk
	In House Training	Sharing Knowledge SNI ISO/IEC 17025 : 2017 (Persyaratan Umum Lab Pengujian dan Lab Kalibrasi) / Sharing Knowledge SNI ISO/IEC 17025 : 2017 (Testing Laboratory and Calibration Laboratory General Requirements)	Baturaja / 25 September 2025 / Baturaja / September 25, 2025	PT Semen Baturaja Tbk
	In House Training	Sharing Knowledge SNI ISO 37001:2018 (Sistem Manajemen Anti Penyuapan) & SNI ISO 150001 : 2018 (Sistem Manajemen Energi) / Sharing Knowledge SNI ISO 37001 : 2018 (Anti-Bribery Management System) & SNI ISO 150001:2018 (Energy Management System)	Baturaja / 26 September 2025 / Baturaja / September 26, 2025	PT Semen Baturaja Tbk
	In House Training	Team Building PT Semen Baturaja Tbk	Baturaja / 3 s.d. 6 November 2025 / Baturaja / November 03-06, 2025	PT Semen Baturaja Tbk & Insight Psychology Service
	Pelatihan Umum / General Training	Seminar "Pengelolaan Lahan Tambang dalam Upaya Pelestarian Lingkungan sebagai Sumber Penghasil Oksigen (O2) di wilayah OKU" / "Mining Land Management for Environmental Conservation as an Oxygen (O2) Source in OKU Area" Seminar	Baturaja / 12 Februari 2025 / Baturaja / February 12, 2025	PT Semen Baturaja Tbk
	Pelatihan Umum / General Training	Certified Practitioner of Internal Audit (CPIA)	Online / 19 s.d. 23 Mei 2025 / Online / May 19 - 23, 2025	Yayasan Pendidikan Internal Audit (YPIA)
	Pelatihan Online / Online Training	Sosialisasi Keamanan Ketahanan Data dan Informasi dengan tema "Embedding Cybersecurity Culture in Business Operation" / Data and Information Security Socialization: "Embedding Cybersecurity Culture in Business Operation"	Online / 14 Januari 2025 / Online / January 14, 2025	SIG
	Pelatihan Online / Online Training	Knowledge Management "Penutupan Bulan K3 Nasional Tahun 2025 SIG Group / Knowledge Management "2025 SIG Group National OHS Month Closing"	Online / 20 Februari 2025 / Online / February 20, 2025	PT Semen Padang
	Pelatihan Online / Online Training	Learn & Share "ISO 50001 Energy Management System and Sustainability Standard GRI 302 Energy"	Online / 06 Maret 2025 / Online / March 06, 2025	SIG
	Pelatihan Online / Online Training	Knowledge Management ReportaSIG Project Restoprective Replikasi Inovasi SIG) Series#7 : "Digitalization:" / Knowledge Management: ReportaSIG (Project Retrospective of SIG Innovation Replication) Series #7: "Digitalization"	Online / 30 April 2025 / Online / April 30, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	Online Course "Legal for Non Legal-Intermediate".	Online / 6 Mei 2025 / Online / May 06, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	Knowledge Management Reporta SIG (Project Restoprective Replikasi Inovasi SIG) Series #8 : "HC Optimization". / Knowledge Management: ReportaSIG (Project Retrospective of SIG Innovation Replication) Series #8: "HC Optimization"	Online / 8 Mei 2025 / Online / May 08, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	Learn and Share "AI Unboxed : Dasar- Dasar AI untuk Inovasi di Tempat Kerja". / Learn and Share "AI Unboxed: AI Fundamentals for Workplace Innovation"	Online / 28 Mei 2025 / Online / May 28, 2025	PT Semen Indonesia (Persero) Tbk

Sumber Daya Manusia (SDM)
Human Capital (HC)

Nama dan Jabatan / *Name and Position*	Jenis Pendidikan dan Pelatihan / *Type of Education and Training*	Materi Pendidikan dan Pelatihan / *Education and Training Material*	Tempat/Tanggal / *Place/Date*	Penyelenggara / *Organizer*
	Pelatihan Online / Online Training	Learn and Share "Best Practice ISO 9001 dan ISO 14001 Effective Implementation". / Learn and Share "Best Practice ISO 9001 and ISO 14001 Effective Implementation	Online / 10 Juni 2025 / Online / June 10, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	Online Learn and Share "Awareness ISO 37001 : 2016 Sistem Manajemen Anti Penyuapan". / Online Learn and Share "ISO 37001:2016 Anti-Bribery Management System Awareness"	Online / 12 Juni 2025 / Online / June 12, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	Online Course "Advance Business Process Management".	Online / 11 Juni 2025 / Online / June 11, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	Sharing Session Community of Practices -Mining Best Practices Series#8 "Mining Contract Management"	Online / 18 Juni 2025 / Online / June 18, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	SELARAS (SHE Learn and Share Series SIG) CLSR No.05 : Peralatan dan Perlengkapan Kerja dalam Perspektif K3 / SELARAS (SHE Learn and Share Series SIG) CLSR No. 5: Work Tools and Equipment from an Occupational Health and Safety (OHS) Perspective	Online / 19 Juni 2025 / Online / June 19, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	Learn and Share "Sinergi Sistem K3 : Integrasi ISO 45001, SMK3 50/2012 dan SMKP Minerba 185/2019 / Learn and Share "OHS System Synergy: Integration of ISO 45001, SMK3 50/2012, and SMKP Minerba 185/2019"	Online / 4 Juli 2025 / Online / July 04, 2025	
Lianita Fuji Kharisma Internal Audit Junior Officer	In House Training	Upacara HUT Ke-80 Republik Indonesia (Site PPG,PBR dan PPJ) / Independence Day Ceremony of the Republic of Indonesia (PPG, PBR, and PPJ Sites)	Baturaja / 17 Agustus 2025 / Baturaja / August 17, 2025	PT Semen Baturaja Tbk
	In House Training	Kunjungan Kerja Reses Masa Sidang III Tahap II Anggota DPRD Provinsi Sumsel Dapil V / Recess Session III Phase II Working Visit by South Sumatra Regional Legislative Council (DPRD) Electoral District V Members	Baturaja/ 23 Agustus 2025 / Baturaja / August 23, 2025	PT Semen Baturaja Tbk
	In House Training	Literasi Finansial Road to 51th PT Semen Baturaja Tbk Batch 1 / Road to 51th PT Semen Baturaja Tbk Financial Literacy Batch 1	Baturaja / 18 September 2025 / Baturaja / September 18, 2025	PT Semen Baturaja Tbk, Bursa Efek Indonesia & KB Valbury Sekuritas
	In House Training	Sharing Knowledge SNI ISO 9001 : 2015 (Sistem Manajemen Mutu) / Sharing Knowledge SNI ISO 9001 : 2015 (Quality Management System)	Baturaja / 22 September 2025 / Baturaja, September 22, 2025	PT Semen Baturaja Tbk
	In House Training	Sharing Knowledge SNI ISO 140001 : 2015 (Sistem Manajemen Lingkungan / Sharing Knowledge SNI ISO 14001 : 2015 (Environmental Management System)	Baturaja / 23 September 2025 / Baturaja / September 23, 2025	PT Semen Baturaja Tbk
	In House Training	Instruktur Sharing Knowledge PP RI No 50 Tahun 2012 (Penerapan Sistem Manajemen Keselamatan dan Kesehatan Kerja) / Sharing Knowledge of Indonesian Government Regulation No 50 of 2012 (Implementation of Occupational Safety and Health Management System) Instructor	Baturaja / 24 September 2025 / Baturaja / September 24, 2025	PT Semen Baturaja Tbk
	In House Training	Sharing Knowledge SNI ISO/IEC 17025 : 2017 (Persyaratan Umum Lab Pengujian dan Lab Kalibrasi) / Sharing Knowledge SNI ISO/IEC 17025:2017 (Testing Laboratory and Calibration Laboratory General Requirements)	Baturaja / 25 September 2025 / Baturaja / September 25, 2025	PT Semen Baturaja Tbk
	In House Training	Sharing Knowledge SNI ISO 37001:2018 (Sistem Manajemen Anti Penyuapan) & SNI ISO 150001 : 2018 (Sistem Manajemen Energi) / Sharing Knowledge SNI ISO 37001:2018 (Anti-Bribery Management System) & SNI ISO 150001:2018 (Energy Management System)	Baturaja / 26 September 2025 / Baturaja, September 26, 2025	PT Semen Baturaja Tbk
	In House Training	Team Building PT Semen Baturaja Tbk	Baturaja / 3 s.d. 6 November 2025 / Baturaja / November 03-06, 2025	PT Semen Baturaja Tbk & Insight Psychology Service

Sumber Daya Manusia (SDM)
Human Capital (HC)

Nama dan Jabatan / *Name and Position*	Jenis Pendidikan dan Pelatihan / *Type of Education and Training*	Materi Pendidikan dan Pelatihan / *Education and Training Material*	Tempat/Tanggal / *Place/Date*	Penyelenggara / *Organizer*
	Pelatihan Umum / General Training	Pengukuhan Auditor Internal Bersertifikasi Kompetensi Lisensi BNSP / Inauguration of Internal Auditors with National Professional Certification Agency (BNSP) Competency License	Bandung / 22 s.d. 23 Januari 2025 / Bandung / January 22 – 23, 2025	Lembaga Sertifikasi Profesi Audior Internal (LSPAI)
	Pelatihan Umum / General Training	Workshop ICoFR Tahun 2025 / 2025 ICoFR Workshop	Online / 28 Agustus 2025 / Online / August 28, 2025	SIG
	Pelatihan Umum / General Training	Webinar "Good Corporate Governance in Action : Integrating ICoFR, Investigative Audits and Digital Forensics Accounting"	Online / 22 Oktober 2025 / Online / October 22, 2025	Indonesia Global Compact Network (IGCN)
	Pelatihan Online / Online Training	Sosialisasi Keamanan Ketahanan Data dan Informasi dengan tema "Embedding Cybersecurity Culture in Business Operation" / Data and Information Security Socialization: "Embedding Cybersecurity Culture in Business Operation"	Online / 14 Januari 2025 / Online / January 14, 2025	SIG
	Pelatihan Online / Online Training	Knowledge Management "Penutupan Bulan K3 Nasional Tahun 2025 SIG Group / Knowledge Management "2025 SIG Group National OHS Month Closing"	Online / 20 Februari 2025 / Online / February 20, 2025	PT Semen Padang
	Pelatihan Online / Online Training	ReportaSIG (Project Retrospective Replikasi Inovasi SIG) Series #1" dengan tema "Revenue Optimization" / ReportaSIG (Project Retrospective of SIG Innovation Replication) Series #1: "Revenue Optimization"	Online / 19 Februari 2025 / Online / February 19, 2025	SIG
	Pelatihan Online / Online Training	Learn & Share "ISO 50001 Energy Management System and Sustainability Standard GRI 302 Energy"	Online / 06 Maret 2025 / Online / March 06, 2025	SIG
	Pelatihan Online / Online Training	Learn and Share "Best Practice ISO 9001 dan ISO 14001 Effective Implementation". / Learn and Share "Best Practice ISO 9001 and ISO 14001 Effective Implementation	Online / 10 Juni 2025 / Online / June 10, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	Sharing Session Community of Practices -Mining Best Practices Series#8 "Mining Contract Management"	Online / 18 Juni 2025 / Online / June 18, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	E-Learning Refreshment Basic Safety & Corporate Live-Saving Rules 2025	Online / 28 May – 30 Juni 2025 / Online / May 28 – June 30, 2025	PT Semen Baturaja Tbk
	Pelatihan Online / Online Training	Refreshment Bahaya Penggunaan NAPZA / Refreshment: Dangers of Drug Abuse	Baturaja / 22 September 2025 / Baturaja / September 22, 2025	PT Semen Baturaja Tbk
UNIT MANAJEMEN RISIKO / RISK MANAGEMENT UNIT				
Fitria Margaretha Vice President of Human Capital & Governance, Risk and Compliance	In House Training	Team Building PT Semen Baturaja Tbk	Baturaja / 3 s.d. 6 November 2025 / Baturaja / November 03-06, 2025	PT Semen Baturaja Tbk & Insight Psychology Service
	Pelatihan Umum / General Training	Seminar "Pengelolaan Lahan Tambang dalam Upaya Pelestarian Lingkungan sebagai Sumber Penghasil Oksigen (O_2) di wilayah OKU" / "Mining Land Management for Environmental Conservation as an Oxygen (O_2) Source in OKU Area" Seminar	Baturaja / 12 Februari 2025 / Baturaja / February 12, 2025	PT Semen Baturaja Tbk
	Pelatihan Umum / General Training	Pelatihan Konsentransi SDM dengan tema "Human Resources Ethics" / Human Capital Concentration Training: "Human Resources Ethics"	Palembang / 14 Juni 2025 / Palembang / June 14, 2025	Universitas Muhammadiyah Palembang
	Pelatihan Umum / General Training	Workshop Cost Tranformation	Simatupang / 24 s.d. 25 Juli 2025 / Simatupang / July 24 – 25, 2025	PT Semen Indonesia (Persero) Tbk

Sumber Daya Manusia (SDM)
Human Capital (HC)

Nama dan Jabatan / *Name and Position*	Jenis Pendidikan dan Pelatihan / *Type of Education and Training*	Materi Pendidikan dan Pelatihan / *Education and Training Material*	Tempat/Tanggal / *Place/Date*	Penyelenggara / *Organizer*
	Pelatihan Umum / General Training	Workshop ICoFR Tahun 2025 / 2025 ICoFR Workshop	Online / 28 Agustus 2025 / Online / August 28, 2025	SIG
	Pelatihan Umum / General Training	Webinar Risk Appetite and Risk Culture : Pilar Utama dalam Penguatan Manajemen Risiko di Sektor Keuangan / Webinar Risk Appetite and Risk Culture: Main Pillars in Strengthening Risk Management in Financial Sector	Online / 9 Oktober 2025 / Online / October 09, 2025	OJK Institute
	Pelatihan Umum / General Training	Pembicara kegiatan Universities Virtual Career Expo (UVCE) 2025 / Speaker at the Universities Virtual Career Expo (UVCE) 2025	30 Oktober 2025 / October 30, 2025	Kemdiktisaintek & Indonesia Career Center Network
	Pelatihan Umum / General Training	Studi Banding ke PT PUSRI / Comparative Study to PT PUSRI	Palembang / 20 s.d. 21 November 2025 / Palembang / November 20 – 21, 2025	PT Pupuk Sriwidjaja
	Pelatihan Online / Online Training	Learn & Share "ISO 50001 Energy Management System and Sustainability Standard GRI 302 Energy"	Online / 06 Maret 2025 / Online / March 06, 2025	SIG
	Pelatihan Online / Online Training	SELARAS #1 (SHE Learn and Share Series SIG) dengan Topik "Implementasi CLSR#16 : Bahaya Mengabaikan Safety Belt dan Gadget Saat Mengemudi dan Berjalan" / SELARAS #1 (SHE Learn and Share Series SIG): "Implementation of CLSR No. 16: Dangers of Ignoring Safety Belts and Gadgets While Driving and Walking"	Online / 20 Maret 2025 / Online / March 20, 2025	SIG
	Pelatihan Online / Online Training	E-Learning Refreshment Basic Safety & Corporate Live-Saving Rules 2025	Online / 23 April – 28 Mei 2025 / Online / April 23 – May 28, 2025	PT Semen Baturaja Tbk
	Pelatihan Online / Online Training	Benchmarking ke Dana Pensiun PT Semen Tonasa / Benchmarking to PT Semen Tonasa Pension Fund	Pangkep / 26 - 28 Juni 2025 / Pangkep / June 26 – 28, 2025	Kantor DAPEN PT Semen Tonasa, Pangkep
	Pelatihan Online / Online Training	Learn and Share "Semua Bisa Ngonten" / Learn and Share: "Everyone Can Create Contents"	Palembang/ SIG	SIG
	Pelatihan Online / Online Training	Sosialisasi UU No,27 Tahun 2022 tentang Data Perlindungan Data Pribadi (UU PDP) / Law No. 27 of 2022 on Personal Data Protection (UU PDP) Socialization	Online / 23 Oktober 2025 / Online / October 23, 2025	SIG
Yunina Mardyana Senior Manager of Governance, Risk, Compliance & Internal Control	In House Training	Sosialisasi Respectful Workplace Policy / Respectful Workplace Policy Socialization	Baturaja / 27 Februari 2025 / Baturaja / February 27, 2025	PT Semen Baturaja Tbk
	In House Training	Upacara HUT Ke-80 Republik Indonesia (Site PPG,PBR dan PPJ) / Independence Day Ceremony of the Republic of Indonesia (PPG, PBR, and PPJ Sites)	Baturaja / 17 Agustus 2025 / Baturaja / August 17, 2025	PT Semen Baturaja Tbk
	In House Training	Sharing Knowledge SNI ISO 9001 : 2015 (Sistem Manajemen Mutu) / Sharing Knowledge SNI ISO 9001 : 2015 (Quality Management System)	Baturaja / 22 September 2025 / Baturaja, September 22, 2025	PT Semen Baturaja Tbk
	In House Training	Sharing Knowledge SNI ISO 140001 : 2015 (Sistem Manajemen Lingkungan / Sharing Knowledge SNI ISO 14001 : 2015 (Environmental Management System)	Baturaja / 23 September 2025 / Baturaja / September 23, 2025	PT Semen Baturaja Tbk

Sumber Daya Manusia (SDM)
Human Capital (HC)

Nama dan Jabatan / *Name and Position*	Jenis Pendidikan dan Pelatihan / *Type of Education and Training*	Materi Pendidikan dan Pelatihan / *Education and Training Material*	Tempat/Tanggal / *Place/Date*	Penyelenggara / *Organizer*
	In House Training	Instruktur Sharing Knowledge PP RI No 50 Tahun 2012 (Penerapan Sistem Manajemen Keselamatan dan Kesehatan Kerja) / Sharing Knowledge of Indonesian Government Regulation No 50 of 2012 (Implementation of Occupational Safety and Health Management System) Instructor	Baturaja / 24 September 2025 / Baturaja / September 24, 2025	PT Semen Baturaja Tbk
	In House Training	Sharing Knowledge SNI ISO/IEC 17025 : 2017 (Persyaratan Umum Lab Pengujian dan Lab Kalibrasi) / Sharing Knowledge SNI ISO/IEC 17025:2017 (Testing Laboratory and Calibration Laboratory General Requirements)	Baturaja / 25 September 2025 / Baturaja / September 25, 2025	PT Semen Baturaja Tbk
	In House Training	Team Building PT Semen Baturaja Tbk	Baturaja / 3 s.d. 6 November 2025 / Baturaja / November 03-06, 2025	PT Semen Baturaja Tbk & Insight Psychology Service
	Pelatihan Umum / General Training	Bimbingan Teknis Terkait Gratifikasi dan Korupsi / Gratification and Corruption Technical Guidance	Online / 24 s.d. 26 Juli 2025 / Online / July 24-26, 2025	ACLC-KPK
	Pelatihan Umum / General Training	Workshop ICoFR Tahun 2025 / 2025 ICoFR Workshop	Online / 28 Agustus 2025 / Online / August 28, 2025	SIG
	Pelatihan Umum / General Training	Webinar Risk Appetite and Risk Culture : Pilar Utama dalam Penguatan Manajemen Risiko di Sektor Keuangan / Webinar Risk Appetite and Risk Culture: Main Pillars in Strengthening Risk Management in Financial Sector	Online / 9 Oktober 2025 / Online / October 09, 2025	OJK Institute
	Pelatihan Umum / General Training	Webinar "Good Corporate Governance in Action : Integrating ICoFR, Investigative Audits and Digital Forensics Accounting"	Online / 22 Oktober 2025 / Online October 22, 2025	Indonesia Global Compact Network (IGCN)
	Pelatihan Umum / General Training	Workshop Penilaian Risk Maturity Index (RMI) Tahun Buku 2024 / Risk Maturity Index (RMI) of 2024 Assessment Workshop	Online / 18 November 2025 / Online / November 18, 2025	Tim KAP Heliantono & Rekan
	Pelatihan Online / Online Training	Learn & Share "ISO 50001 Energy Management System and Sustainability Standard GRI 302 Energy"	Online / 06 Maret 2025 / Online / March 06, 2025	SIG
	Pelatihan Online / Online Training	Ngobrol Inovasi Santai (Ngobras) #4 dengan tema "Cara Merencanakan dan Menentukan Perbaikan" / Casual Innovation Talk (Ngobras Ngobrol Inovasi Santai) #4: "Planning and Identifying Improvements"	Online / 21 Maret 2025 / Online / March 21, 2025	SIG
	Pelatihan Online / Online Training	E-Learning Refreshment Basic Safety & Corporate Live-Saving Rules 2025	Online / 23 April – 28 Mei 2025 / Online / April 23 – May 28, 2025	PT Semen Baturaja Tbk
	Pelatihan Online / Online Training	Learn and Share "Best Practice ISO 9001 dan ISO 14001 Effective Implementation". / Learn and Share "Best Practice ISO 9001 and ISO 14001 Effective Implementation	Online / 10 Juni 2025 / Online / June 10, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	Refreshment Bahaya Penggunaan NAPZA / Refreshment: Dangers of Drug Abuse	Baturaja / 22 September 2025 / Baturaja / September 22, 2025	PT Semen Baturaja Tbk
	Pelatihan Online / Online Training	NGOVI#5 : "Cara Presentasi yang Tepat dan Efektif / Innovation Talk (NGOVI Ngobrol Inovasi) #5: How to Present Accurately and Effectively	Online / 4 November 2025 / Online / November 04, 2025	SIG
	Pelatihan Online / Online Training	Leader's Cafe #2 : "How Risk Guide Our Business Decisions"	Online / 19 November 2025 / Online / November 19, 2025	SIG

Sumber Daya Manusia (SDM)
Human Capital (HC)

Nama dan Jabatan / *Name and Position*	Jenis Pendidikan dan Pelatihan / *Type of Education and Training*	Materi Pendidikan dan Pelatihan / *Education and Training Material*	Tempat/Tanggal / *Place/Date*	Penyelenggara / *Organizer*
	Pelatihan Online / Online Training	Hari Antikorupsi Sedunia 2025 : Penguatan Integritas Insan Perusahaan dalam Towards Excellence Kuatkan Tekad SIG untuk Satukan Aksi Basmi Korupsi / World Anti-Corruption Day 2025: Strengthening Employee Integrity Towards Excellence, Reinforcing SIG's Commitment to Unite Actions on Eradicating Corruption	Online / 20 November 2025 / Online / November 20, 2025	SIG
Septi Riska S GCG Junior Officer	In House Training	Sharing Knowledge GCG Officer	Baturaja / 25 Februari 2025 / Baturaja / February 25, 2025	PT Semen Baturaja Tbk
	In House Training	Upacara HUT Ke-80 Republik Indonesia (Site PPG,PBR dan PPJ) / Independence Day Ceremony of the Republic of Indonesia (PPG, PBR, and PPJ Sites)	Baturaja / 17 Agustus 2025 / Baturaja / August 17, 2025	PT Semen Baturaja Tbk
	In House Training	Literasi Finansial Road to 51th PT Semen Baturaja Tbk Batch 1 / Road to 51th PT Semen Baturaja Tbk Financial Literacy Batch 1	Baturaja / 18 September 2025 / Baturaja / September 18, 2025	PT Semen Baturaja Tbk, Bursa Efek Indonesia & KB Valbury Sekuritas
	In House Training	Sharing Knowledge SNI ISO 9001 : 2015 (Sistem Manajemen Mutu) / Sharing Knowledge SNI ISO 9001 : 2015 (Quality Management System)	Baturaja / 22 September 2025 / Baturaja, September 22, 2025	PT Semen Baturaja Tbk
	In House Training	Sharing Knowledge SNI ISO 140001 : 2015 (Sistem Manajemen Lingkungan / Sharing Knowledge SNI ISO 14001 : 2015 (Environmental Management System)	Baturaja / 23 September 2025 / Baturaja / September 23, 2025	PT Semen Baturaja Tbk
	In House Training	Instruktur Sharing Knowledge PP RI No 50 Tahun 2012 (Penerapan Sistem Manajemen Keselamatan dan Kesehatan Kerja) / Sharing Knowledge of Indonesian Government Regulation No 50 of 2012 (Implementation of Occupational Safety and Health Management System) Instructor	Baturaja / 24 September 2025 / Baturaja / September 24, 2025	PT Semen Baturaja Tbk
	In House Training	Sharing Knowledge SNI ISO/IEC 17025 : 2017 (Persyaratan Umum Lab Pengujian dan Lab Kalibrasi) / Sharing Knowledge SNI ISO/IEC 17025 : 2017 (Testing Laboratory and Calibration Laboratory General Requirements)	Baturaja / 25 September 2025 / Baturaja / September 25, 2025	PT Semen Baturaja Tbk
	In House Training	Instruktur Sharing Knowledge SNI ISO 37001:2018 (Sistem Manajemen Anti Penyuapan) / Sharing Knowledge SNI ISO 37001:2018 (Anti-Bribery Management System) Instructor	Baturaja / 26 September 2025 / Baturaja, September 26, 2025	PT Semen Baturaja Tbk
	In House Training	Team Building PT Semen Baturaja Tbk	Baturaja / 3 s.d. 6 November 2025 / Baturaja / November 03-06, 2025	PT Semen Baturaja Tbk & Insight Psychology Service
	Pelatihan Umum / General Training	Bimbingan Teknis Terkait Gratifikasi dan Korupsi / Gratification and Corruption Technical Guidance	Online / 24 s.d. 26 Juli 2025 / Online / July 24-26, 2025	ACLC-KPK
	Pelatihan Online / Online Training	Knowledge Management "Penutupan Bulan K3 Nasional Tahun 2025 SIG Group / Knowledge Management "2025 SIG Group National OHS Month Closing"	Online / 20 Februari 2025 / Online / February 20, 2025	SIG
	Pelatihan Online / Online Training	Learn & Share "ISO 50001 Energy Management System and Sustainability Standard GRI 302 Energy"	Online / 06 Maret 2025 / Online / March 06, 2025	SIG
	Pelatihan Online / Online Training	SELARAS #1 (SHE Learn and Share Series SIG) dengan Topik "Implementasi CLSR#16 : Bahaya Mengabaikan Safety Belt dan Gadget Saat Mengemudi dan Berjalan" / SELARAS #1 (SHE Learn and Share Series SIG): "Implementation of CLSR No. 16: Dangers of Ignoring Safety Belts and Gadgets While Driving and Walking"	Online / 20 Maret 2025 / Online / March 20, 2025	SIG
	Pelatihan Online / Online Training	Talkshow Srikandi SIG dengan Tema "Merayakan Perubahan Menuju Versi Terbaik : Menopause dengan Pikiran Positif dan Energi Baru" / SIG Srikandi Talkshow "Celebrating Change Towards Your Best Self: Menopause with Positive Mind and New Energy"	Online / 21 Maret 2025 / Online / March 21, 2025	SIG

Sumber Daya Manusia (SDM)
Human Capital (HC)

Nama dan Jabatan / *Name and Position*	Jenis Pendidikan dan Pelatihan / *Type of Education and Training*	Materi Pendidikan dan Pelatihan / *Education and Training Material*	Tempat/Tanggal / *Place/Date*	Penyelenggara / *Organizer*
	Pelatihan Online / Online Training	SELARAS#2 (SHE Learn and Share Series SIG) "Implementasi CLSR#17" : Bahan Mudah Terbakar / "SELARAS #2 (SHE Learn and Share Series SIG) "CLSR Implementation No. 17: Flammable Materials"	Online / 29 April 2025 / Online / April 29, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	Online Course "Legal for Non Legal-Intermediate".	Online / 6 Mei 2025/ Online / May 6, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	Knowledge Management Reporta SIG (Project Restoprective Replikasi Inovasi SIG) Series #10 : "Idea Box". / Knowledge Management: ReportaSIG (Project Retrospective of SIG Innovation Replication) #10: "Idea Box"	Online / 21 Mei 2025 / Online / May 21, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	Learn and Share Financial Planning #1 dengan topik: "Investasi Syariah Ikhtiar Menuju Fallah". / Learn and Share Financial Planning #1: "Sharia Investment for Prosperity (Fallah)"	Online / 21 Mei 2025 / Online / May 21, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	Online Course "Indonesia Maritime Law"	Online / 22 Mei 2025 / Online / May 22, 2025	SIG
	Pelatihan Online / Online Training	Learn and Share "AI Unboxed : Dasar- Dasar AI untuk Inovasi di Tempat Kerja". / Learn and Share "AI Unboxed: AI Fundamentals for Workplace Innovation"	Online / 28 Mei 2025 / Online / May 28, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	E-Learning Refreshment Basic Safety & Corporate Live-Saving Rules 2025	Online / 23 April – 28 Mei 2025 / Online / April 23 – May 28, 2025	PT Semen Baturaja Tbk
	Pelatihan Online / Online Training	Learn and Share Financial Planning #2 dengan topik: "Berzakat di tempat kerja : Mudah, Amanah dan Berkah" / Learn and Share Financial Planning #2: "Giving Zakat at Work: Easy, Trustworthy, and Blessed"	Online / 5 Juni 2025 / Online / June 05, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	Learn and Share "Best Practice ISO 9001 dan ISO 14001 Effective Implementation". / Learn and Share "Best Practice ISO 9001 and ISO 14001 Effective Implementation	Online / 10 Juni 2025 / Online / June 10, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	Online Course "Advance Business Process Management".	Online / 11 Juni 2025 / Online / June 11, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	Online Learn and Share "Awareness ISO 37001 : 2016 Sistem Manajemen Anti Penyuapan". / Online Learn and Share "ISO 37001:2016 Anti-Bribery Management System Awareness"	Online / 12 Juni 2025 / Online / June 12, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	Sharing Session Community of Practices -Mining Best Practices Series#8 "Mining Contract Management"	Online / 18 Juni 2025 / Online / June 18, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	Online Course "Multimedia"	Online / 20 Juni 2025 / Online / June 20, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	Learn and Share "Sinergi Sistem K3 : Integrasi ISO 45001, SMK3 50/2012 dan SMKP Minerba 185/2019 / Learn and Share "OHS System Synergy: Integration of ISO 45001, SMK3 50/2012, and SMKP Minerba 185/2019"	Online / 4 Juli 2025 / Online / July 04, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	NGOVI (Ngobrol Inovasi) #4 "Advanced Asset Management" / Innovation Talk (NGOVI Ngobrol Inovasi) #4: "Advanced Asset Management"	Online / 9 Juli 2025 / Online / July 09, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	Learn and Share Financial Planning#3 "Siapkan Pensiun Bahagia : Investasi Hari Ini untuk Tenang Nanti" / Learn and Share Financial Planning #3: "Preparing for a Joyful Retirement: Invest Today for Peace of Mind"	Online / 23 Juli 2025 / Online / July 23, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	Online Course "Service Management"	Online / 24 Juli 2025 / Online / July 24, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	SELARAS#5 (SHE Learn and Share Series SIG) :"Strategic Leadership for SHE Excellence : Building Culture Through Role Modelling"	Online / 28 Juli 2025 / Online / July 28, 2025	PT Semen Indonesia (Persero) Tbk

Sumber Daya Manusia (SDM)
Human Capital (HC)

Nama dan Jabatan / *Name and Position*	Jenis Pendidikan dan Pelatihan / *Type of Education and Training*	Materi Pendidikan dan Pelatihan / *Education and Training Material*	Tempat/Tanggal / *Place/Date*	Penyelenggara / *Organizer*
	Pelatihan Online / Online Training	Project Retrospective I2RI -Produxr & Solution Journey Series#2 "Solusi Hijau dan Batas Interlok Presisi : Bangun Aman dan Nyaman" / Project Retrospective – Product & Solution Journey Series #2: "Green Solution and Precision Interlock Bricks: Building Safely and Comfortably	Online / 29 Juli 2025 / Online / July 29, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	Online Course "Strategic Role of Quality Assurance (QA) & Quality Control (QC) in Enhancing Product Competitiveness"	Online / 8 Juli 2025 / Online / July 08, 2025	SIG
	Pelatihan Online / Online Training	Online Course "Advanced Strategic Management"	Online / 6 Agustus 2025 / Online / August 06, 2025	SIG
	Pelatihan Online / Online Training	Introduction to Google Workspace Core Application	Online / 27 Agustus 2025 / Online / August 27, 2025	SIG
	Pelatihan Online / Online Training	Refreshment Bahaya Penggunaan NAPZA / Refreshment: Dangers of Drug Abuse	Baturaja / 22 September 2025 / Baturaja / September 22, 2025	PT Semen Baturaja Tbk
	Pelatihan Online / Online Training	Sosialisasi UU No,27 Tahun 2022 tentang Data Perlindungan Data Pribadi (UU PDP) / Law No. 27 of 2022 on Personal Data Protection (UU PDP) Socialization	Online / 23 Oktober 2025 / Online / October 23, 2025	SIG
	Pelatihan Online / Online Training	Learn & Share "Boost Your Productivity with Microsoft 365 & Teams"	Online / 30 Oktober 2025 / Online / October 30, 2025	SIG
	Pelatihan Online / Online Training	NGOVI#5 : "Cara Presentasi yang Tepat dan Efektif / Innovation Talk (NGOVI Ngobrol Inovasi) #5: How to Present Accurately and Effectively	Online / 4 November 2025 / Online / November 04, 2025	SIG
	Pelatihan Online / Online Training	Hari Antikorupsi Sedunia 2025 : Penguatan Integritas Insan Perusahaan dalam Towards Excellence Kuatkan Tekad SIG untuk Satukan Aksi Basmi Korupsi / World Anti-Corruption Day 2025: Strengthening Employee Integrity Towards Excellence, Reinforcing SIG's Commitment to Unite Actions on Eradicating Corruption	Online / 20 November 2025 / Online / November 20, 2025	SIG
Kartika GCG Admin	In House Training	Sharing Knowledge GCG Officer	Baturaja / 25 Februari 2025 / Baturaja / February 25, 2025	PT Semen Baturaja Tbk
	In House Training	Upacara HUT Ke-80 Republik Indonesia (Site PPG,PBR dan PPJ) / Independence Day Ceremony of the Republic of Indonesia (PPG, PBR, and PPJ Sites)	Baturaja / 17 Agustus 2025 / Baturaja / August 17, 2025	PT Semen Baturaja Tbk
	In House Training	Literasi Finansial Road to 51th PT Semen Baturaja Tbk Batch 2 / Road to 51th PT Semen Baturaja Tbk Financial Literacy Batch 2	Baturaja / 18 September 2025 / Baturaja / September 18, 2025	PT Semen Baturaja Tbk, Bursa Efek Indonesia & KB Valbury Sekuritas
	In House Training	Sharing Knowledge SNI ISO 9001 : 2015 (Sistem Manajemen Mutu) / Sharing Knowledge SNI ISO 9001 : 2015 (Quality Management System)	Baturaja / 22 September 2025 / Baturaja, September 22, 2025	PT Semen Baturaja Tbk
	In House Training	Sharing Knowledge SNI ISO 140001 : 2015 (Sistem Manajemen Lingkungan / Sharing Knowledge SNI ISO 14001 : 2015 (Environmental Management System)	Baturaja / 23 September 2025 / Baturaja / September 23, 2025	PT Semen Baturaja Tbk
	In House Training	Instruktur Sharing Knowledge PP RI No 50 Tahun 2012 (Penerapan Sistem Manajemen Keselamatan dan Kesehatan Kerja) / Sharing Knowledge of Indonesian Government Regulation No 50 of 2012 (Implementation of Occupational Safety and Health Management System) Instructor	Baturaja / 24 September 2025 / Baturaja / September 24, 2025	PT Semen Baturaja Tbk

Sumber Daya Manusia (SDM)
Human Capital (HC)

Nama dan Jabatan / *Name and Position*	Jenis Pendidikan dan Pelatihan / *Type of Education and Training*	Materi Pendidikan dan Pelatihan / *Education and Training Material*	Tempat/Tanggal / *Place/Date*	Penyelenggara / *Organizer*
	In House Training	Sharing Knowledge SNI ISO/IEC 17025 : 2017 (Persyaratan Umum Lab Pengujian dan Lab Kalibrasi) / Sharing Knowledge SNI ISO/IEC 17025:2017 (Testing Laboratory and Calibration Laboratory General Requirements)	Baturaja / 25 September 2025 / Baturaja / September 25, 2025	PT Semen Baturaja Tbk
	In House Training	Sharing Knowledge SNI ISO 37001:2018 (Sistem Manajemen Anti Penyuapan) & SNI ISO 150001 : 2018 (Sistem Manajemen Energi) / Sharing Knowledge SNI ISO 37001:2018 (Anti-Bribery Management System) & SNI ISO 150001:2018 (Energy Management System)	Baturaja / 26 September 2025 / Baturaja / September 26, 2025	PT Semen Baturaja Tbk
	In House Training	Team Building PT Semen Baturaja Tbk	Baturaja / 3 s.d. 6 November 2025 / Baturaja / November 03-06, 2025	PT Semen Baturaja Tbk & Insight Psychology Service
	Pelatihan Umum / General Training	Bimbingan Teknis Terkait Gratifikasi dan Korupsi / Gratification and Corruption Technical Guidance	Online / 24 s.d. 26 Juli 2025 / Online / July 24-26, 2025	ACLC-KPK
	Pelatihan Online / Online Training	Sosialisasi Keamanan Ketahanan Data dan Informasi dengan tema "Embedding Cybersecurity Culture in Business Operation" / Data and Information Security Socialization: "Embedding Cybersecurity Culture in Business Operation"	Online / 14 Januari 2025 / Online / January 14, 2025	SIG
	Pelatihan Online / Online Training	Semarak Pembukaan Bulan K3 Nasional Tahun 2025 SIG Group dengan tema "Penguatan Kapasitas Sumber Daya Manusia dalam Mendukung Penerapan SMK3 untuk Meningkatkan Produktivitas" / 2025 SIG Group National OHS Month Grand Opening: "Strengthening Human Capital Capacity for the Implementation of OHS Management System for Productivity Improvement"	Online / 16 Januari 2025 / Online / January 16, 2025	SIG
	Pelatihan Online / Online Training	Knowledge Management "Penutupan Bulan K3 Nasional Tahun 2025 SIG Group / Knowledge Management "2025 SIG Group National OHS Month Closing"	Online / 20 Februari 2025 / Online / February 20, 2025	PT Semen Padang
	Pelatihan Online / Online Training	Sosialisasi SMBR Innovation Award 2025 / 2025 SMBR Innovation Award Socialization	Baturaja / 11 Maret 2025 / Baturaja / March 11, 2025	PT Semen Baturaja Tbk
	Pelatihan Online / Online Training	Online Course "Finance for Non Finance".	Online / 14 Mei 2025 / Online / May 14, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	Online Course "Indonesia Maritime Law"	Online / 22 Mei 2025 / Online / May 22, 2025	SIG
	Pelatihan Online / Online Training	E-Learning Refreshment Basic Safety & Corporate Live-Saving Rules 2025	Baturaja / 23 April - 28 Mei 2025 / Baturaja / April 23 – May 28, 2025	PT Semen Baturaja Tbk
	Pelatihan Online / Online Training	Learn and Share "Best Practice ISO 9001 dan ISO 14001 Effective Implementation". / Learn and Share "Best Practice ISO 9001 and ISO 14001 Effective Implementation	Online / 10 Juni 2025 / Online / June 10, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	Online Learn and Share "Awareness ISO 37001 : 2016 Sistem Manajemen Anti Penyuapan". / Online Learn and Share "ISO 37001:2016 Anti-Bribery Management System Awareness"	Online / 12 Juni 2025 / Online / June 12, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	Learn and Share Financial Planning#3 "Siapkan Pensiun Bahagia : Investasi Hari Ini untuk Tenang Nanti" / Learn and Share Financial Planning #3: "Preparing for a Joyful Retirement: Invest Today for Peace of Mind"	Online / 23 Juli 2025 / Online / July 23, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	Refreshment Bahaya Penggunaan NAPZA / Refreshment: Dangers of Drug Abuse	Baturaja / 22 September 2025 / Baturaja / September 22, 2025	PT Semen Baturaja Tbk

Sumber Daya Manusia (SDM)
Human Capital (HC)

Nama dan Jabatan / *Name and Position*	Jenis Pendidikan dan Pelatihan / *Type of Education and Training*	Materi Pendidikan dan Pelatihan / *Education and Training Material*	Tempat/Tanggal / *Place/Date*	Penyelenggara / *Organizer*
	Pelatihan Online / Online Training	Learn & Share "Boost Your Productivity with Microsoft 365 & Teams"	Online / 30 Oktober 2025 / Online / October 30, 2025	SIG
	Pelatihan Online / Online Training	Leader's Cafe #2 : "How Risk Guide Our Business Decisions"	Online / 19 November 2025 / Online / November 19, 2025	SIG
	Pelatihan Online / Online Training	Srikandi Election Day & Talkshow : Breaking Barriers "Women Leading in Male-Dominated Fields"	Online / 8 Desember 2025 / Online / December 08, 2025	PT Semen Indonesia (Persero) Tbk
Ilham Sidik Risk Monitoring & Reporting Officer	In House Training	Upacara HUT Ke-80 Republik Indonesia (Site PPG,PBR dan PPJ) / Independence Day Ceremony of the Republic of Indonesia (PPG, PBR, and PPJ Sites)	Baturaja / 17 Agustus 2025 / Baturaja / August 17, 2025	PT Semen Baturaja Tbk
	In House Training	Literasi Finansial Road to 51th PT Semen Baturaja Tbk Batch 2 / Road to 51th PT Semen Baturaja Tbk Financial Literacy Batch 2	Baturaja / 18 September 2025 / Baturaja / September 18, 2025	PT Semen Baturaja Tbk, Bursa Efek Indonesia & KB Valbury Sekuritas
	In House Training	Team Building PT Semen Baturaja Tbk	Baturaja / 3 s.d. 6 November 2025 / Baturaja / November 03-06, 2025	PT Semen Baturaja Tbk & Insight Psychology Service
	Pelatihan Umum / General Training	Qualified Chief Risk Officer (QCRO)	Jakarta / 24 s.d. 26 September 2025 / Jakarta / September 24 – 26, 2025	Center for Risk Management & Sustainability (CRMS) & LSP MKS
	Pelatihan Umum / General Training	Webinar Risk Appetite and Risk Culture : Pilar Utama dalam Penguatan Manajemen Risiko di Sektor Keuangan / Webinar Risk Appetite and Risk Culture: Main Pillars in Strengthening Risk Management in Financial Sector	Online / 9 Oktober 2025 / Online / October 09, 2025	OJK Institute
	Pelatihan Umum / General Training	Workshop Penilaian Risk Maturity Index (RMI) Tahun Buku 2024 / Risk Maturity Index (RMI) of 2024 Assessment Workshop	Online / 18 November 2025 / Online / November 18, 2025	Tim KAP Heliantono & Rekan
	Pelatihan Online / Online Training	Online Course "Finance for Non Finance".	Online / 14 Mei 2025 / Online / May 14, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	E-Learning Refreshment Basic Safety & Corporate Live-Saving Rules 2025	Baturaja / 23 April - 28 Mei 2025 / Baturaja / April 23 – May 28, 2025	PT Semen Baturaja Tbk
	Pelatihan Online / Online Training	Online Course "Advance Business Process Management".	Online / 11 Juni 2025 / Online / June 11, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	NGOVI (Ngobrol Inovasi) #3 : Logistic Efficiency / Innovation Talk (NGOVI Ngobrol Inovasi) #3: "Logistic Efficiency"	Online / 26 Juni 2025 / Online / June 26, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	Learn and Share "Sinergi Sistem K3 : Integrasi ISO 45001, SMK3 50/2012 dan SMKP Minerba 185/2019 / Learn and Share "OHS System Synergy: Integration of ISO 45001, SMK3 50/2012, and SMKP Minerba 185/2019"	Online / 4 Juli 2025 / Online / July 04, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	Learn and Share Financial Planning#3 "Siapkan Pensiun Bahagia : Investasi Hari Ini untuk Tenang Nanti" / Learn and Share Financial Planning #3: "Preparing for a Joyful Retirement: Invest Today for Peace of Mind"	Online / 23 Juli 2025 / Online / July 23, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	Project Retrospective I2RI -Produxr & Solution Journey Series#2 "Solusi Hijau dan Batas Interlok Presisi : Bangun Aman dan Nyaman" / Project Retrospective – Product & Solution Journey Series #2: "Green Solution and Precision Interlock Bricks: Building Safely and Comfortably	Online / 29 Juli 2025 / Online / July 29, 2025	PT Semen Indonesia (Persero) Tbk

Sumber Daya Manusia (SDM)
Human Capital (HC)

Nama dan Jabatan / *Name and Position*	Jenis Pendidikan dan Pelatihan / *Type of Education and Training*	Materi Pendidikan dan Pelatihan / *Education and Training Material*	Tempat/Tanggal / *Place/Date*	Penyelenggara / *Organizer*
	Pelatihan Online / Online Training	Introduction to Google Workspace Core Application	Online / 27 Agustus 2025 / Online / August 27, 2025	SIG
	Pelatihan Online / Online Training	Refreshment Bahaya Penggunaan NAPZA / Refreshment: Dangers of Drug Abuse	Baturaja / 22 September 2025 / Baturaja / September 22, 2025	PT Semen Baturaja Tbk
	Pelatihan Online / Online Training	Learn and Share Indonesia Infrastructure Research & Innovation Institute (I2RI) "Strategi Pengurangan Impor dan Peningkatan Produktivitas Ekonomi Produksi Dalam Negeri untuk Mewujudkan Daya Saing Nasional di Pasar Global" / Learn and Share Indonesia Infrastructure Research & Innovation Institute (I2RI): "Strategies for Reducing Imports and Increasing Domestic Production Economic Productivity to Achieve National Competitiveness in Global Market"		
	Pelatihan Online / Online Training	Learn and Share "Semua Bisa Ngonten" / Learn and Share: "Everyone Can Create Contents"	Online / 22 Oktober 2025 / Online / October 22, 2025	SIG
	Pelatihan Online / Online Training	Sosialisasi UU No,27 Tahun 2022 tentang Data Perlindungan Data Pribadi (UU PDP) / Law No. 27 of 2022 on Personal Data Protection (UU PDP) Socialization	Online / 23 Oktober 2025 / Online / October 23, 2025	SIG
	Pelatihan Online / Online Training	Learn & Share "Boost Your Productivity with Microsoft 365 & Teams"	Online / 30 Oktober 2025 / Online / October 30, 2025	SIG
	Pelatihan Online / Online Training	NGOVI#5 : "Cara Presentasi yang Tepat dan Efektif / Innovation Talk (NGOVI Ngobrol Inovasi) #5: How to Present Accurately and Effectively	Online / 4 November 2025 / Online / November 04, 2025	SIG
	Pelatihan Online / Online Training	Leader's Cafe #2 : "How Risk Guide Our Business Decisions"	Online / 19 November 2025 / Online / November 19, 2025	SIG
	Pelatihan Online / Online Training	Hari Antikorupsi Sedunia 2025 : Penguatan Integritas Insan Perusahaan dalam Towards Excellence Kuatkan Tekad SIG untuk Satukan Aksi Basmi Korupsi / World Anti-Corruption Day 2025: Strengthening Employee Integrity Towards Excellence, Reinforcing SIG's Commitment to Unite Actions on Eradicating Corruption	Online / 20 November 2025 / Online / November 20, 2025	SIG
	Pelatihan Online / Online Training	SELARAS #9 (SHE Learn and Share Series SIG) dengan topik CLSR.10 "Bekerja di Ketinggian" / SELARAS #9 (SHE Learn and Share Series SIG) with CLSR No. 10: "Working at Heights"	Online / 25 November 2025 / Online / November 25, 2025	SIG
Bona Maruli Sitohang Risk Monitoring & Reporting Junior Officer	In House Training	Literasi Finansial Road to 51th PT Semen Baturaja Tbk Batch 2 / Road to 51th PT Semen Baturaja Tbk Financial Literacy Batch 2	Baturaja / 18 September 2025 / Baturaja / September 18, 2025	PT Semen Baturaja Tbk, Bursa Efek Indonesia & KB Valbury Sekuritas
	In House Training	Team Building PT Semen Baturaja Tbk	Baturaja / 3 s.d. 6 November 2025 / Baturaja / November 03-06, 2025	PT Semen Baturaja Tbk & Insight Psychology Service
	Pelatihan Umum / General Training	Bimbingan Teknis Terkait Gratifikasi dan Korupsi / Gratification and Corruption Technical Guidance	Online / 24 s.d. 26 Juli 2025 / Online / July 24-26, 2025	ACLC-KPK
	Pelatihan Umum / General Training	Webinar Risk Appetite and Risk Culture : Pilar Utama dalam Penguatan Manajemen Risiko di Sektor Keuangan / Webinar Risk Appetite and Risk Culture: Main Pillars in Strengthening Risk Management in Financial Sector	Online / 9 Oktober 2025 / Online / October 09, 2025	OJK Institute
	Pelatihan Umum / General Training	Workshop Penilaian Risk Maturity Index (RMI) Tahun Buku 2024 / Risk Maturity Index (RMI) of 2024 Assessment Workshop	Online / 18 November 2025 / Online / November 18, 2025	Tim KAP Heliantono & Rekan

Sumber Daya Manusia (SDM)
Human Capital (HC)

Nama dan Jabatan / *Name and Position*	Jenis Pendidikan dan Pelatihan / *Type of Education and Training*	Materi Pendidikan dan Pelatihan / *Education and Training Material*	Tempat/Tanggal / *Place/Date*	Penyelenggara / *Organizer*
	Pelatihan Online / Online Training	ReportaSIG (Project Retrospective Replikasi Inovasi SIG) Series #1" dengan tema "Revenue Optimization" / ReportaSIG (Project Retrospective of SIG Innovation Replication) Series #1: "Revenue Optimization"	Online / 6 Juni 2025 / Online / June 06, 2025	SIG
	Pelatihan Umum / General Training	Knowledge Management "Penutupan Bulan K3 Nasional Tahun 2025 SIG Group / Knowledge Management "2025 SIG Group National OHS Month Closing"	Online / 07 Juni 2025 / Online / June 07, 2025	SIG
	Pelatihan Umum / General Training	Learn & Share "ISO 50001 Energy Management System and Sustainability Standard GRI 302 Energy"	Online / 14 Juni 2025 / Online / June 14, 2025	SIG
	Pelatihan Umum / General Training	Knowledge Management : Learn & Share I2RI "Adopsi Teknologi Digital untuk Mendukung Produk dan Solusi serta Konstruksi Ramah Lingkungan" / Knowledge Management: Learn & Share I2RI: "Adopting Digital Technology for Eco-friendly Products, Solutions, and Construction"	Online / 18 Maret 2025 / Online March / 18, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Umum / General Training	Knowledge Management: Ngobras #3 "Cara Menentukan Solusi?" / Knowledge Management: Casual Innovation Talk (Ngobras Ngobrol Inovasi Santai) #3 "How to Determine Solutions?"	Online / 19 Maret 2025 / Online March / 19, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Umum / General Training	Online Course "Manajemen Rantai Pasok AFR-I". / Online Course "AFR-I Supply Chain Management	Online / 27 Mei 2025 / Online March 27, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Umum / General Training	E-Learning Refreshment Basic Safety & Corporate Live-Saving Rules 2025	Online / 23 April - 28 Mei 2025 / Online / April 23 – May 28, 2025	PT Semen Baturaja Tbk
	Pelatihan Umum / General Training	Healthy Talk " Nyeri Pinggang dan Nyeri Kepala, Apa yang harus kita ketahui / Healthy Talk: "Back Pain and Headaches, What Do We Need to Know?"	Online / 3 September 2025 / Online / September 03, 2025	SIG
	Pelatihan Umum / General Training	Leader's Cafe : Turnaround Towards Excellence to Innovation	Online / 24 September 2025 / Online / September 24, 2025	SIG
Muhammad Septiadi Risk Policy & Analytic Officer	In House Training	Literasi Finansial Road to 51th PT Semen Baturaja Tbk Batch 2 / Road to 51th PT Semen Baturaja Tbk Financial Literacy Batch 2	Baturaja / 18 September 2025 / Baturaja / September 18, 2025	PT Semen Baturaja Tbk, Bursa Efek Indonesia & KB Valbury Sekuritas
	In House Training	Team Building PT Semen Baturaja Tbk	Baturaja / 3 s.d. 6 November 2025 / Baturaja / November 03-06, 2025	PT Semen Baturaja Tbk & Insight Psychology Service
	Pelatihan Umum / General Training	Webinar Risk Appetite and Risk Culture : Pilar Utama dalam Penguatan Manajemen Risiko di Sektor Keuangan / Webinar Risk Appetite and Risk Culture: Main Pillars in Strengthening Risk Management in Financial Sector	Online / 9 Oktober 2025 / Online / October 09, 2025	OJK Institute
	Pelatihan Umum / General Training	Workshop Penilaian Risk Maturity Index (RMI) Tahun Buku 2024 / Risk Maturity Index (RMI) of 2024 Assessment Workshop	Online / 18 November 2025 / Online / November 18, 2025	Tim KAP Heliantono & Rekan
	Pelatihan Umum / General Training	Pelatihan dan Sertifikasi BCMCP / Business Continuity Management Certified Professional (BCMCP) Training and Certification	Online / 1 s.d 4 Desember 2025 / Online / December 01 – 04, 2025	PT RAP Indonesia
	Pelatihan Umum / General Training	Ujian Sertifikasi BCMCP / Business Continuity Management Certified Professional (BCMCP) Certification Exam	Jakarta / 8 Desember 2025 / Jakarta / December 08, 2025	PT RAP Indonesia

Sumber Daya Manusia (SDM)
Human Capital (HC)

Nama dan Jabatan / *Name and Position*	Jenis Pendidikan dan Pelatihan / *Type of Education and Training*	Materi Pendidikan dan Pelatihan / *Education and Training Material*	Tempat/Tanggal / *Place/Date*	Penyelenggara / *Organizer*
	Pelatihan Online / Online Training	Semarak Pembukaan Bulan K3 Nasional Tahun 2025 SIG Group dengan tema "Penguatan Kapasitas Sumber Daya Manusia dalam Mendukung Penerapan SMK3 untuk Meningkatkan Produktivitas" / Semarak Pembukaan Bulan K3 Nasional Tahun 2025 SIG Group dengan tema "Strengthening Human Capital Capacity for the Implementation of OHS Management System for Productivity Improvement"	Online / 16 Januari 2025 / Online / January 16, 2025	SIG
	Pelatihan Online / Online Training	SELARAS #1 (SHE Learn and Share Series SIG) dengan Topik "Implementasi CLSR#16 : Bahaya Mengabaikan Safety Belt dan Gadget Saat Mengemudi dan Berjalan" / SELARAS #1 (SHE Learn and Share Series SIG): "Implementation of CLSR No. 16: Dangers of Ignoring Safety Belts and Gadgets While Driving and Walking"	Online / 20 Maret 2025 / Online / March 20, 2025	SIG
	Pelatihan Online / Online Training	Learn & Share "ISO 50001 Energy Management System and Sustainability Standard GRI 302 Energy"	Online / 06 Maret 2025 / Online / March 06, 2025	SIG
	Pelatihan Online / Online Training	Knowledge Management ReportaSIG Project Restoprective Replikasi Inovasi SIG) Series#7 : "Digitalization:" / Knowledge Management: ReportaSIG (Project Retrospective of SIG Innovation Replication) Series #7: "Digitalization"	Online / 30 April 2025 / Online / April 30, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	Online Course "Finance for Non Finance"	Online / 14 Mei 2025 / Online / May 14, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	E-Learning Refreshment Basic Safety & Corporate Live-Saving Rules 2025	Online / 23 April - 28 Mei 2025 / Online / April 23 – May 28, 2025	PT Semen Baturaja Tbk
	Pelatihan Online / Online Training	Online Course "Advance Business Process Management".	Online / 11 Juni 2025 / Online / June 11, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	E-Learning Refreshment Basic Safety & Corporate Live-Saving Rules 2025	Online / 28 Mei - 30 Juni 2025 / Online / May 28 – June 30, 2025	PT Semen Baturaja Tbk
	Pelatihan Online / Online Training	Learn and Share Financial Planning#3 "Siapkan Pensiun Bahagia : Investasi Hari Ini untuk Tenang Nanti" / Learn and Share Financial Planning #3: "Preparing for a Joyful Retirement: Invest Today for Peace of Mind"	Online / 23 Juli 2025 / Online / July 23, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	Refreshment Bahaya Penggunaan NAPZA / Refreshment: Dangers of Drug Abuse	Baturaja / 22 September 2025 / Baturaja / September 22, 2025	PT Semen Baturaja Tbk
	Pelatihan Online / Online Training	Learn and Share "Semua Bisa Ngonten" / Learn and Share: "Everyone Can Create Contents"	Online / 22 Oktober 2025 / Online / October 22, 2025	SIG
	Pelatihan Online / Online Training	Learn & Share "Boost Your Productivity with Microsoft 365 & Teams"	Online / 30 Oktober 2025 / Online / October 30, 2025	SIG
Rosiana TM Risk Policy & Analytic Junior Officer	In House Training	Fire Drill dan First Aid	Baturaja / 12 Agustus 2025 / Baturaja / August 12, 2025	PT Semen Baturaja Tbk
	In House Training	Kunjungan Kerja Reses Masa Sidang III Tahap II Anggota DPRD Provinsi Sumsel Dapil V / Recess Session III Phase II Working Visit by South Sumatra Regional Legislative Council (DPRD) Electoral District V Members	Baturaja / 23 Agustus 2025 / Baturaja / August 23, 2025	PT Semen Baturaja Tbk
	In House Training	Literasi Finansial Road to 51th PT Semen Baturaja Tbk Batch 2 / Road to 51th PT Semen Baturaja Tbk Financial Literacy Batch 2	Baturaja / 18 September 2025 / Baturaja / September 18, 2025	PT Semen Baturaja Tbk, Bursa Efek Indonesia & KB Valbury Sekuritas
	In House Training	Team Building PT Semen Baturaja Tbk	Baturaja / 3 s.d. 6 November 2025 / Baturaja / November 03-06, 2025	PT Semen Baturaja Tbk & Insight Psychology Service

Sumber Daya Manusia (SDM)
Human Capital (HC)

Nama dan Jabatan / *Name and Position*	Jenis Pendidikan dan Pelatihan / *Type of Education and Training*	Materi Pendidikan dan Pelatihan / *Education and Training Material*	Tempat/Tanggal / *Place/Date*	Penyelenggara / *Organizer*
	In House Training	Pelatihan Pengenalan Jenis-Jenis Limbah B3, Non B3 dan Sampah serta Cara Penanganan Darurat Ceceran Limbah B3 / Introduction to Types of Hazardous and Toxic Waste (B3), Non-B3 Waste, and Garbage and B3 Waste Spill Emergency Handling Training	Baturaja / 10 Desember 2025 / Baturaja / December 10, 2025	PT Semen Baturaja Tbk
	Pelatihan Umum / General Training	Bimbingan Teknis Terkait Gratifikasi dan Korupsi / Gratification and Corruption Technical Guidance	Online / 24 s.d. 26 Juli 2025 / Online / July 24-26, 2025	ACLC-KPK
	Pelatihan Umum / General Training	Webinar Risk Appetite and Risk Culture : Pilar Utama dalam Penguatan Manajemen Risiko di Sektor Keuangan / Webinar Risk Appetite and Risk Culture: Main Pillars in Strengthening Risk Management in Financial Sector	Online / 9 Oktober 2025 / Online / October 09, 2025	OJK Institute
	Pelatihan Umum / General Training	Workshop Penilaian Risk Maturity Index (RMI) Tahun Buku 2024 / Risk Maturity Index (RMI) of 2024 Assessment Workshop	Online / 18 November 2025 / Online / November 18, 2025	Tim KAP Heliantono & Rekan
	Pelatihan Online / Online Training	Sosialisasi Keamanan Ketahanan Data dan Informasi dengan tema "Embedding Cybersecurity Culture in Business Operation" / Data and Information Security Socialization: "Embedding Cybersecurity Culture in Business Operation"	Online / 14 Januari 2025 / Online / January 14, 2025	SIG
	Pelatihan Online / Online Training	Semarak Pembukaan Bulan K3 Nasional Tahun 2025 SIG Group dengan tema "Penguatan Kapasitas Sumber Daya Manusia dalam Mendukung Penerapan SMK3 untuk Meningkatkan Produktivitas" / 2025 SIG Group National OHS Month Grand Opening: "Strengthening Human Capital Capacity for the Implementation of OHS Management System for Productivity Improvement"	Online / 16 Januari 2025 / Online / January 16, 2025	SIG
	Pelatihan Online / Online Training	Knowledge Management Bulan K3 Nasional : " Semangat Kerja, Berprestasi Tanpa NAPZA & Kenali Dampak Buruknya". / Knowledge Management National OHS Month: "Work Spirit, Achievements Without Drugs & Recognizing Its Harmful Effects"	Online / 21 Januari 2025 / Online / January 21, 2025	Learning and KM Gresik
	Pelatihan Online / Online Training	Health Talk "PENCEGAHAN PADA HIPERTENSI" / Health Talk "Hypertension Prevention"	Online / 23 Januari 2025 / Online / January 23, 2025	SIG
	Pelatihan Online / Online Training	ReportaSIG (Project Retrospective Replikasi Inovasi SIG) Series #1" dengan tema "Revenue Optimization" / ReportaSIG (Project Retrospective of SIG Innovation Replication) Series #1: "Revenue Optimization"	Online / 19 Februari 2025 / Online / February 19, 2025	SIG
	Pelatihan Online / Online Training	Knowledge Management "Penutupan Bulan K3 Nasional Tahun 2025 SIG Group / Knowledge Management "2025 SIG Group National OHS Month Closing"	Online / 20 Februari 2025 / Online / February 20, 2025	PT Semen Padang
	Pelatihan Online / Online Training	ReportaSIG (Project Retrospective Replikasi Inovasi SIG) Series #3 dengan tema "Community Development" / ReportaSIG (Project Retrospective of SIG Innovation Replication) Series #3: "Community Development"	Online / 4 Maret 2025 / Online / March 04, 2025	SIG
	Pelatihan Online / Online Training	Learn & Share "ISO 50001 Energy Management System and Sustainability Standard GRI 302 Energy"	Online / 06 Maret 2025 / Online / March 06, 2025	SIG
	Pelatihan Online / Online Training	Knowledge Management : ReportaSIG (Project RetrospectiveReplikasi Inovasi SIG) Series#4 "Product & Technology Development" / Knowledge Management: ReportaSIG (Project Retrospective of SIG Innovation Replication) Series #4 ""Product & Technology Development"	Online / 11 Maret 2025 / Online / March 11, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	Sosialisasi SMBR Innovation Award 2025 / 2025 SMBR Innovation Award Socialization	Online / 11 Maret 2025 / Online / March 11, 2025	PT Semen Baturaja Tbk

Sumber Daya Manusia (SDM)
Human Capital (HC)

Nama dan Jabatan / *Name and Position*	Jenis Pendidikan dan Pelatihan / *Type of Education and Training*	Materi Pendidikan dan Pelatihan / *Education and Training Material*	Tempat/Tanggal / *Place/Date*	Penyelenggara / *Organizer*
	Pelatihan Online / Online Training	Knowledge Management: Ngobras #3 "Cara Menentukan Solusi?" / Knowledge Management: Casual Innovation Talk (Ngobras Ngobrol Inovasi Santai) #3 "How to Determine Solutions?"	Online / 19 Maret 2025 / Online / March 19, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	SELARAS #1 (SHE Learn and Share Series SIG) dengan Topik "Implementasi CLSR#16 : Bahaya Mengabaikan Safety Belt dan Gadget Saat Mengemudi dan Berjalan" / SELARAS #1 (SHE Learn and Share Series SIG): "Implementation of CLSR No. 16: Dangers of Ignoring Safety Belts and Gadgets While Driving and Walking"	Online / 20 Maret 2025 / Online / March 20, 2025	SIG
	Pelatihan Online / Online Training	Ngobrol Inovasi Santai (Ngobras) #4 dengan tema "Cara Merencanakan dan Menentukan Perbaikan" / Casual Innovation Talk (Ngobras Ngobrol Inovasi Santai) #4: "Planning and Identifying Improvements"	Online / 21 Maret 2025 / Online / March 21, 2025	SIG
	Pelatihan Online / Online Training	Talkshow Srikandi SIG dengan Tema "Merayakan Perubahan Menuju Versi Terbaik : Menopause dengan Pikiran Positif dan Energi Baru" / SIG Srikandi Talkshow "Celebrating Change Towards Your Best Self: Menopause with Positive Mind and New Energy"	Online / 21 Maret 2025 / Online / March 21, 2025	SIG
	Pelatihan Online / Online Training	Ngobrol Inovasi (Ngovi)#2 "Memperkuat Data Intelligence untuk Pengembangan Bisnis Melalui Artificial Intelligence" / Innovation Talk (NGOVI Ngobrol Inovasi) #2: "Strengthening Data Intelligence for Business Development Through Artificial Intelligence"	Online / 25 April 2025 / Online / April 25, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	Ngobrol Inovasi Santai (NGOBRAS) #6 "Cara Membuat Standar Baru dan Continuous Improvement" / Casual Innovation Talk (Ngobras Ngobrol Inovasi Santai) #6: How to Make New Standards and Continuous Improvement"	Online / 2 Mei 2025 / Online / May 02, 2025	SIG
	Pelatihan Online / Online Training	Online Course "Legal for Non Legal-Intermediate".	Online / 6 Mei 2025 / Online / May 06, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	Online Course "Finance for Non Finance".	Online / 14 Mei 2025 / Online / May 14, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	Knowledge Management Reporta SIG (Project Restoprective Replikasi Inovasi SIG) Series #9 : "Financial Resilience". / Knowledge Management: ReportaSIG (Project Retrospective of SIG Innovation Replication) Series #9: "Financial Resilience"	Online / 16 Mei 2025 / Online / May 16, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	Knowledge Management Reporta SIG (Project Restoprective Replikasi Inovasi SIG) Series #10 : "Idea Box". / Knowledge Management: ReportaSIG (Project Retrospective of SIG Innovation Replication) #10: "Idea Box"	Online / 21 Mei 2025 / Online / May 21, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	Learn and Share Financial Planning #1 dengan topik: "Investasi Syariah Ikhtiar Menuju Fallah". / Learn and Share Financial Planning #1: "Sharia Investment for Prosperity (Fallah)"	Online / 21 Mei 2025 / Online / May 21, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	Online Course "Indonesia Maritime Law"	Online / 22 Mei 2025 / Online / May 22, 2025	SIG
	Pelatihan Online / Online Training	E-Learning Refreshment Basic Safety & Corporate Live-Saving Rules 2025	Online / 23 April - 28 Mei 2025 / Online / April 23 – May 28, 2025	PT Semen Baturaja Tbk
	Pelatihan Online / Online Training	SELARAS (SHE Learn and Share Series SIG) CLSR No.09 : Pengangkatan dan Pengangkutan / SELARAS (SHE Learn and Share Series SIG) CLSR No. 9: Lifting and Transporting	Online / 4 Juni 2025 / Online / June 04, 2025	PT Semen Indonesia (Persero) Tbk

Sumber Daya Manusia (SDM)
Human Capital (HC)

Nama dan Jabatan / *Name and Position*	Jenis Pendidikan dan Pelatihan / *Type of Education and Training*	Materi Pendidikan dan Pelatihan / *Education and Training Material*	Tempat/Tanggal / *Place/Date*	Penyelenggara / *Organizer*
	Pelatihan Online / Online Training	Learn and Share Financial Planning #2 dengan topik: "Berzakat di tempat kerja : Mudah, Amanah dan Berkah" / Learn and Share Financial Planning #2: "Giving Zakat at Work: Easy, Trustworthy, and Blessed"	Online / 5 Juni 2025 / Online / June 05, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	Learn and Share "Best Practice ISO 9001 dan ISO 14001 Effective Implementation". / Learn and Share "Best Practice ISO 9001 and ISO 14001 Effective Implementation	Online / 10 Juni 2025 / Online / June 10, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	Online Course "Advance Business Process Management".	Online / 11 Juni 2025 / Online / June 11, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	Online Learn and Share "Awareness ISO 37001 : 2016 Sistem Manajemen Anti Penyuapan". / Online Learn and Share "ISO 37001:2016 Anti-Bribery Management System Awareness"	Online / 12 Juni 2025 / Online / June 12, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	Sharing Session Community of Practices -Mining Best Practices Series#8 "Mining Contract Management"	Online / 18 Juni 2025 / Online / June 18, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	SELARAS (SHE Learn and Share Series SIG) CLSR No.05 : Peralatan dan Perlengkapan Kerja dalam Perspektif K3 / SELARAS (SHE Learn and Share Series SIG) CLSR No. 5: Work Tools and Equipment from an Occupational Health and Safety (OHS) Perspective	Online / 19 Juni 2025 / Online / June 19, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	Online Course "Multimedia"	Online / 20 Juni 2025 / Online / June 20, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	Online Course "Advance Strategic Maintenance Management".	Online / 24 Juni 2025 / Online / June 24, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	NGOVI (Ngobrol Inovasi) #3 : Logistic Efficiency / Innovation Talk (NGOVI Ngobrol Inovasi) #3: Logistic Efficiency	Online / 26 Juni 2025 / Online / June 26, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	Learn and Share "Sinergi Sistem K3 : Integrasi ISO 45001, SMK3 50/2012 dan SMKP Minerba 185/2019 / Learn and Share "OHS System Synergy: Integration of ISO 45001, SMK3 50/2012, and SMKP Minerba 185/2019"	Online / 4 Juli 2025 / Online / July 04, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	NGOVI (Ngobrol Inovasi) #4 "Advanced Asset Management" / Innovation Talk (NGOVI Ngobrol Inovasi) #4: "Asset Management"	Online / 9 Juli 2025 / Online / July 09, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	Learn and Share Financial Planning#3 "Siapkan Pensiun Bahagia : Investasi Hari Ini untuk Tenang Nanti" / Learn and Share Financial Planning #3: "Preparing for a Joyful Retirement: Invest Today for Peace of Mind"	Online / 23 Juli 2025 / Online / July 23, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	SELARAS#5 (SHE Learn and Share Series SIG) :"Strategic Leadership for SHE Excellence : Building Culture Through Role Modelling"	Online / 28 Juli 2025 / Online / July 28, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	Project Retrospective I2RI -Produxr & Solution Journey Series#2 "Solusi Hijau dan Batas Interlok Presisi : Bangun Aman dan Nyaman" / Project Retrospective – Product & Solution Journey Series #2: "Green Solution and Precision Interlock Bricks: Building Safely and Comfortably	Online / 29 Juli 2025 / Online / July 29, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	Online Course "Strategic Role of Quality Assurance (QA) & Quality Control (QC) in Enhancing Product Competitiveness"	Online / 8 Juli 2025 / Online / July 08, 2025	SIG

Sumber Daya Manusia (SDM)
Human Capital (HC)

Nama dan Jabatan / *Name and Position*	Jenis Pendidikan dan Pelatihan / *Type of Education and Training*	Materi Pendidikan dan Pelatihan / *Education and Training Material*	Tempat/Tanggal / *Place/Date*	Penyelenggara / *Organizer*
	Pelatihan Online / Online Training	Online Course "Advanced Strategic Management"	Online / 6 Agustus 2025 / Online / August 06, 2025	SIG
	Pelatihan Online / Online Training	Introduction to Google Workspace Core Application	Online / 27 Agustus 2025 / Online / August 27, 2025	SIG
	Pelatihan Online / Online Training	Refreshment Bahaya Penggunaan NAPZA / Refreshment: Dangers of Drug Abuse	Online / 22 September 2025 / Online / September 22, 2025	PT Semen Baturaja Tbk
	Pelatihan Online / Online Training	Leader's Cafe : Turnaround Towards Excellence to Innovation	Online / 24 September 2025 / Online / September 24, 2025	SIG
	Pelatihan Online / Online Training	SELARAS#7 CLSR.7 "Machine Guarding, Upaya Untuk Melindungi Pekerja dan Meningkatkan Produktivitas / SELARAS #7 CLSR No. 7: "Machine Guarding, Efforts to Protect Workers and Boost Productivity"	Online / 25 September 2025 / Online / September 25, 2025	SIG
	Pelatihan Online / Online Training	Sosialisasi KPI Employee Marketing Involvement / KPI Employee Marketing Involvement Socialization	Online / 17 September 2025 / Online / September 17, 2025	SIG
	Pelatihan Online / Online Training	Learn and Share "Semua Bisa Ngonten" / Learn and Share: "Everyone Can Create Contents"	Online / 22 Oktober 2025 / Online / October 22, 2025	SIG
	Pelatihan Online / Online Training	Sosialisasi UU No,27 Tahun 2022 tentang Data Perlindungan Data Pribadi (UU PDP) / Law No. 27 of 2022 on Personal Data Protection (UU PDP) Socialization	Online / 23 Oktober 2025 / Online / October 23, 2025	SIG
	Pelatihan Online / Online Training	NGOVI#5 : "Cara Presentasi yang Tepat dan Efektif / Innovation Talk (NGOVI Ngobrol Inovasi) #5: How to Present Accurately and Effectively	Online / 4 November 2025 / Online / November 04, 2025	SIG
	Pelatihan Online / Online Training	Leader's Cafe #2 : "How Risk Guide Our Business Decisions"	Online / 19 November 2025 / Online / November 19, 2025	SIG
	Pelatihan Online / Online Training	Hari Antikorupsi Sedunia 2025 : Penguatan Integritas Insan Perusahaan dalam Towards Excellence Kuatkan Tekad SIG untuk Satukan Aksi Basmi Korupsi / World Anti-Corruption Day 2025: Strengthening Employee Integrity Towards Excellence, Reinforcing SIG's Commitment to Unite Actions on Eradicating Corruption	Online / 20 November 2025 / Online / November 20, 2025	SIG
	Pelatihan Online / Online Training	SELARAS #9 (SHE Learn and Share Series SIG) dengan topik CLSR.10 "Bekerja di Ketinggian" / SELARAS #9 (SHE Learn and Share Series SIG) with CLSR No. 10: "Working at Heights"	Online / 25 November 2025 / Online / November 25, 2025	SIG
	Pelatihan Online / Online Training	Srikandi Election Day & Talkshow : Breaking Barriers "Women Leading in Male-Dominated Fields"	Online / 8 Desember 2025 / Online / December 08, 2025	PT Semen Indonesia (Persero) Tbk
Zoraya Ulfa Internal Control Officer	In House Training	Upacara HUT Ke-80 Republik Indonesia (Site PPG,PBR dan PPJ) / Independence Day Ceremony of the Republic of Indonesia (PPG, PBR, and PPJ Sites)	Baturaja / 17 Agustus 2025 / Baturaja / August 17, 2025	PT Semen Baturaja Tbk
	In House Training	Kunjungan Kerja Reses Masa Sidang III Tahap II Anggota DPRD Provinsi Sumsel Dapil V / Recess Session III Phase II Working Visit by South Sumatra Regional Legislative Council (DPRD) Electoral District V Members	Baturaja / 23 Agustus 2025 / Baturaja / August 23, 2025	PT Semen Baturaja Tbk
	In House Training	Sharing Knowledge SNI ISO 9001 : 2015 (Sistem Manajemen Mutu) / Sharing Knowledge SNI ISO 9001 : 2015 (Quality Management System)	Baturaja / 22 September 2025 / Baturaja / September 22, 2025	PT Semen Baturaja Tbk

Sumber Daya Manusia (SDM)
Human Capital (HC)

Nama dan Jabatan / *Name and Position*	Jenis Pendidikan dan Pelatihan / *Type of Education and Training*	Materi Pendidikan dan Pelatihan / *Education and Training Material*	Tempat/Tanggal / *Place/Date*	Penyelenggara / *Organizer*
	In House Training	Sharing Knowledge SNI ISO/IEC 17025 : 2017 (Persyaratan Umum Lab Pengujian dan Lab Kalibrasi) / Sharing Knowledge SNI ISO/IEC 17025:2017 (Testing Laboratory and Calibration Laboratory General Requirements)	Baturaja / 25 September 2025 / Baturaja / September 25, 2025	PT Semen Baturaja Tbk
	In House Training	Team Building PT Semen Baturaja Tbk	Baturaja / 3 s.d. 6 November 2025 / Baturaja / November 03-06, 2025	PT Semen Baturaja Tbk & Insight Psychology Service
	In House Training	Literasi Finansial Road to 51th PT Semen Baturaja Tbk Batch 2 / Road to 51th PT Semen Baturaja Tbk Financial Literacy Batch 2	Online / 18 September 2025 / Online / September 18, 2025	PT Semen Baturaja Tbk, Bursa Efek Indonesia & KB Valbury Sekuritas
	Pelatihan Umum / General Training	Workshop ICoFR Tahun 2025 / 2025 ICoFR Workshop	Jakarta / 28 Agustus 2025 / Jakarta / August 28, 2025	SIG
	Pelatihan Umum / General Training	Workshop ICoFR Tahun 2025 / 2025 ICoFR Workshop	Online / 25 s.d. 26 Agustus 2025 / Online / August 25 – 26, 2025	CRMS
	Pelatihan Online / Online Training	Learn & Share "ISO 50001 Energy Management System and Sustainability Standard GRI 302 Energy"	Online / 06 Maret 2025 / Online / March 06, 2025	SIG
	Pelatihan Online / Online Training	E-Learning Refreshment Basic Safety & Corporate Live-Saving Rules 2025	Online / 23 April - 28 Mei 2025 / Online / April 23 – May 28, 2025	PT Semen Baturaja Tbk
	Pelatihan Online / Online Training	Learn and Share "Best Practice ISO 9001 dan ISO 14001 Effective Implementation". / Learn and Share "Best Practice ISO 9001 and ISO 14001 Effective Implementation	Online / 10 Juni 2025 / Online / June 10, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	Online Course "Multimedia"	Online / 20 Juni 2025 / Online / June 20, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	Webinar "Good Corporate Governance in Action : Integrating ICoFR, Investigative Audits and Digital Forensics Accounting"	Online / 22 Oktober 2025 / Online / October 22, 2025	Indonesia Global Compact Network (IGCN)
Riza Solati Internal Control Junior Officer	In House Training	Upacara HUT Ke-80 Republik Indonesia (Site PPG,PBR dan PPJ) / Independence Day Ceremony of the Republic of Indonesia (PPG, PBR, and PPJ Sites)	Baturaja / 17 Agustus 2025 / Baturaja / August 17, 2025	PT Semen Baturaja Tbk
	In House Training	Literasi Finansial Road to 51th PT Semen Baturaja Tbk Batch 2 / Road to 51th PT Semen Baturaja Tbk Financial Literacy Batch 2	Baturaja / 18 September 2025 / Baturaja / September 18, 2025	PT Semen Baturaja Tbk, Bursa Efek Indonesia & KB Valbury Sekuritas
	In House Training	Team Building PT Semen Baturaja Tbk	Baturaja / 3 s.d. 6 November 2025 / Baturaja / November 03-06, 2025	PT Semen Baturaja Tbk & Insight Psychology Service
	Pelatihan Umum / General Training	Workshop ICoFR Tahun 2025 / 2025 ICoFR Workshop	Online / 28 Agustus 2025 / Online / August 28, 2025	SIG
	Pelatihan Umum / General Training	Workshop Internal Control Testing Pengujian Pengendalian / Internal Control Testing Workshop	11 s.d 12 September 2025 / September 11 -12, 2025	Center for Risk Management & Sustainability (CRMS)
	Pelatihan Umum / General Training	Webinar "Good Corporate Governance in Action : Integrating ICoFR, Investigative Audits and Digital Forensics Accounting"	Online / 22 Oktober 2025 / Online / October 22, 2025	Indonesia Global Compact Network (IGCN)

Sumber Daya Manusia (SDM)
Human Capital (HC)

Nama dan Jabatan / *Name and Position*	Jenis Pendidikan dan Pelatihan / *Type of Education and Training*	Materi Pendidikan dan Pelatihan / *Education and Training Material*	Tempat/Tanggal / *Place/Date*	Penyelenggara / *Organizer*
	Pelatihan Online / Online Training	Ngobrol Inovasi (Ngovi)#2 "Memperkuat Data Intelligence untuk Pengembangan Bisnis Melalui Artificial Intelligence" / Innovation Talk (NGOVI Ngobrol Inovasi) #2: "Strengthening Data Intelligence for Business Development Through Artificial Intelligence"	Online / 25 April 2025 / Online / April 25, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	SELARAS#2 (SHE Learn and Share Series SIG) " Implementasi CLSR#17" : Bahan Mudah Terbakar / "SELARAS #2 (SHE Learn and Share Series SIG) "CLSR Implementation No. 17: Flammable Materials"	Online / 29 April 2025 / Online / April 29, 2025	PT Semen Indonesia (Persero) Tbk
	Pelatihan Online / Online Training	E-Learning Refreshment Basic Safety & Corporate Live-Saving Rules 2025	Online / 23 April - 28 Mei 2025 / Online / April 23-May 28, 2025	PT Semen Baturaja Tbk
	Pelatihan Online / Online Training	In House Training (IHT) Developer Power Bi Batch II	Baturaja / 5 s.d. 7 Agustus 2025 / Baturaja / August 05 – 07, 2025	PT Semen Baturaja Tbk
	Pelatihan Online / Online Training	Refreshment Bahaya Penggunaan NAPZA / Refreshment: Dangers of Drug Abuse	Online / 22 September 2025 / Online / September 22, 2025	PT Semen Baturaja Tbk
	Pelatihan Online / Online Training	Sosialisasi KPI Employee Marketing Involvement / KPI Employee Marketing Involvement Socialization	Online / 17 September 2025 / Online / September 17, 2025	SIG
	Pelatihan Online / Online Training	Sosialisasi UU No,27 Tahun 2022 tentang Data Perlindungan Data Pribadi (UU PDP) / Law No. 27 of 2022 on Personal Data Protection (UU PDP) Socialization	Online / 23 Oktober 2025 / Online / October 23, 2025	SIG
	Pelatihan Online / Online Training	Learn & Share "Boost Your Productivity with Microsoft 365 & Teams"	Online / 30 Oktober 2025 / Online / October, 2025	SIG

RENCANA PENGELOLAAN DAN PENGEMBANGAN SDM TAHUN 2026

Mewujudkan tata kelola SDM yang berkelanjutan, Perseroan telah menyusun rencana pengembangan kompetensi karyawan untuk tahun 2026. Rencana pengembangan dilakukan dengan menyelaraskan pada budaya AKHLAK, hal tersebut dilakukan untuk menciptakan SDM yang unggul, dan berkualitas. Pengembangan kompetensi akan dilakukan mulai dari level Jabatan Staff hingga *Vice President*.

Perseroan telah menyusun rencana pengelolaan dan pengembangan SDM tahun mendatang, sesuai dengan program pelatihan dan pengembangan SDM di tahun 2026. Berikut adalah rencana pengembangan kompetensi yang akan dilakukan di tahun 2026.

HUMAN CAPITAL MANAGEMENT AND DEVELOPMENT PLAN FOR 2026

The Company has prepared an employee competency development plan for 2026. The development plan is carried out by aligning it with the AKHLAK culture. This is done to create excellent and quality Human Capital. Competency development will be carried out starting from the staff position level to Vice President.

The Company has developed a human capital management and development plan for the upcoming year, in accordance with the human capital training and development program in 2026. The following are competency development plans that will be implemented in 2026.

Sumber Daya Manusia (SDM)
Human Capital (HC)

	Program *Training*	**Training Program**
	Department of Corporate Secretary	
1	Good Corporate Governance	
2	Business Legal Contract Drafting	
3	Humas dan Protokoler / Public Relations and Protocol	
4	Advanced Contract Management	
5	Teknik Pengendalian biaya CSR (Effective CSR) / CSR Cost Control Techniques (Effective CSR)	
6	Strategi Komunikasi Program CSR (CSR Communication Training) / CSR Program Communication Strategies (CSR Communication Training)	
7	Peraturan perundang-perundangan terbaru / Latest Regulations	
8	ISO 26000 dan SROI / CSR Program Communication Strategies (CSR Communication Training)	
9	Transfer Knowledge (Knowledge Management)	
	Department of Internal Audit	
1	Dasar-dasar Audit / Basics of Audit	
2	Audit Operasional / Operational Audit	
3	Certified Practitioner Of Internal Audit (CPIA)	
4	Fraud Detection and Investigation	
5	Sertifikasi Auditor Kecurangan (CFE) / Certified Fraud Auditor (CFE)	
6	Transfer Knowledge (Knowledge Management)	
	Department of Mining & Waste Management	
1	Audit Manajemen K3 Tambang / Mining OHS Management Audit	
2	Implementasi Sistem Manajemen Keselamatan Pertambangan / Implementation of Mining Safety Management System	
3	Reklamasi Lahan eks Tambang / Reclamation of Ex-Mining Land	
4	Sistem Pemetaan dan survey Tambang / Mine Mapping and Survey System	
5	Pengawas Operasional Utama / Principal Operational Supervisor	
6	Resolusi Konflik di Wilayah Pertambangan / Conflict Resolution in Mining Areas	
7	Transfer Knowledge (Knowledge Managemant)	
	Department of Production	
1	Manajemen Operasi / Operation Management	
2	Operator Pita Transport / Transport Tape Operator	
3	Operator Elevator & Eskalator / Elevator & Escalator Operator	
4	Troubleshooting Operasional Pabrik / Plant Operational Troubleshooting	
5	Weighing System	
6	Dedusting System	
7	Utlity & Auxilary System	
8	Pengelolaan Dokumen Laboratorium / Laboratory Document Management	
9	Quality Control & Improvement	
10	Transfer Knowledge (Knowledge Management)	

Sumber Daya Manusia (SDM)
Human Capital (HC)

	Department of Maintenance
1	Manajemen Pemeliharaan / Maintenance Management
2	Teknik Pelumasan / Lubrication Techniques
3	Teknik Hydraulic / Hydraulic Techniques
4	NDT
5	Teknik Balancing / Balancing Technique
6	PLC Sistem
7	Troubleshooting pemeliharaan pabrik / Troubleshooting plant maintenance
8	Total Productive Maintenance
9	Titik Kritis Pengujian Semen Sesuai SNI / SNI-Based Cement Testing Critical Points
10	Teknisi Kalibrasi Laboratorium / Laboratory Calibration Technician
11	Pemahaman SNI ISO/IEC 17025 / SNI ISO/IEC 17025 Comprehension
12	Estimasi Ketidakpastian Pengujian / Testing Uncertainty Estimation
13	Validasi Metode Pengujian Kimia / Chemical Testing Methods Validation
14	Sampling dan Preparasi Batubara / Coal Sampling and Preparation
15	Analisis dan Pengujian Batubara / Coal Analysis and Testing
16	Kualitas Batubara, Coal Handling & Coal Preparation / Coal Quality, Coal Handling & Coal Preparation
17	Inovasi Award / Innovation Award
18	Transfer Knowledge (Knowledge Management)
	Unit of Health, Safety & Environment
1	Bimtek Proper / Proper Technical Guidance
2	Perlindungan Keanekaramanan Hayati untuk PROPER / Biodiversity Protection for PROPER
3	Penyegaran Peneggulangan Bahaya Kebakaran / Fire Hazard Management Refresher
4	HIRADC
5	Emergency Respone Training
6	Investigasi Kecelakaan Kerja / Workplace Accident Investigation
7	Pengeloaan Dokumen AMDAL / AMDAL Document Management
8	Transfer Knowledge (Knowledge Management)
9	Pengendalian Emisi Gas Rumah Kaca / Greenhouse Gas Emission Control
	Department of Accounting & Finance
1	Manajemen Keuangan / Financial Management
2	Perpajakan dan Asuransi / Taxation and Insurance
3	Manajemen Piutang / Accounts Receivable Management
4	Analisa Laporan Keuangan / Financial Statement Analysis
5	Penyusunan Laporan Keuangan / Financial Statement Preparation
6	Sertifikasi Kompetensi IT / IT Competency Certification
7	Business Inteligence
8	Manajemen IT Help Desk / IT Help Desk Management
9	Web Structure & Design
10	Transfer Knowledge (Knowledge Management)

Sumber Daya Manusia (SDM)
Human Capital (HC)

	Department of Performance Management
1	Strategic Planing and Performance Management
2	Customer Experience Management
3	Manajemen Strategi Bisnis / Business Strategy Management
4	Transfer Knowledge (Knowledge Management)
	Department of Human Capital & GRI
1	Risk Management
2	Good Corporate Governance
3	Human Resources Management
4	Perancangan System Manajemen Kinerja/ Design of Performance Management System
5	Identification & Analysis Of Training Needs
6	General Affair Development
7	Manajemen Talenta / Talent Management
8	Transfer Knowledge (Knowledge Management)

Program Sertifikasi **Certification Program**

	Sertifikasi Profesi / Profession Certification
1	Sertifikasi Ahli K3 Muda Lingkungan Kerja / Junior Occupational Health and Safety Expert Certification
2	Petugas P3K di Lingkungan Kerja / First Aid Officer in the Workplace
3	Sertifikasi Teknisi K3 Listrik / Electrical Occupational Health and Safety Technician Certification
4	Sertifikasi Juru Las / Welder Certification
5	Sertifikasi Teknisi K3 Bidang Pesawat Tenaga & Produksi / Occupational Health and Safety Technician Certification in the Power & Production Field
6	Teknisi Peralatan Instrumen & Listrik / Instrument & Electrical Equipment Technician
7	Sertifikasi Operator CCR Crusher / CCR Operator Certification
8	Sertifikasi Ahli K3 Umum / General Occupational Health and Safety Expert Certification
9	Sertifikasi Ahli K3 Kimia / Chemical Occupational Health and Safety Expert Certification
10	Sertifikasi Petugas Peran Kebakaran Kelas D / D Class Firefighter Certification
11	Sertifikasi Regu Penanggulangan Kebakaran Kelas C / C Class Fire Management Squad Certification
12	Sertifikasi Koordinator Unit Penanggulangan Kebakaran Kelas B / B Class Fire Management Unit Coordinator Certification
13	Sertifikasi Ahli K3 Spesialis Penanggulangan Kebakaran Kelas A / Occupational Health and Safety Expert Certification on A Class Fire Management Specialist
14	Operator *presser vessel / compressor* / Presser Vessel / Compressor Operator
15	Operator pesawat Angkat Angkut / Lifting Aircraft Operator
16	Teknisi Pesawat Angkat Angkut / Lifting Aircraft Technician
17	Operator Motor Diesel / Diesel Motor Operator
18	Operator OverHead Crane / Overhead Crane Operator
19	Operator Mesin Perkakas / Machine Tool Operator
20	Ahli K3 Mesin Produksi / Occupational Health and Safety Expert on Production Machine

Sumber Daya Manusia (SDM)
Human Capital (HC)

21	Operator Kompresor dan Tangki Timbun / Compressor and Storage Tank Operator
22	Teknisi Kalibrasi Weigher / Weigher Calibration Technician
23	Sertifikasi ICoFR / ICoFR Certification
24	Juru Ikat (Rigger) / Rigger Certification
25	Petugas K3 Confined Space / Confined Space Occupational Health and Safety Officer
26	Manager Energi / Energy Manager
27	Auditor Energi / Energy Auditor
28	Sertifikasi *Business Continuity Management Certified Professional* / Business Continuity Management Certified Professional Certification
29	Petugas Bekerja Dekat Air / Personnel Working Near Water
30	Petugas Bekerja pada Ketinggian / Personnel Working at Heights
31	Operator *Forklift* Kelas II / Class II Forklift Operator
32	Teknisi K3 Perancah / Scaffolding Occupational Health and Safety Technician
33	Operator Elevator dan Eskalator / Elevator and Escalator Operator
34	Pengelolaan Pengadaan Barang dan Jasa / Goods and Services Procurement Management
35	Penanggungjawab Pengendalian Pencemaran Udara (PPU) / Air Pollution Control (PPPU) Manager
36	Operator Pengendalian Pencemaran Udara (PPU) / Air Pollution Control (PPU) Operator
37	Penanggungjawab Pengendalian Pencemaran Air (PPA) / Water Pollution Control (PPPA) Manager
38	Operator Pengendalian Pencemaran Air (PPA) / Water Pollution Control (PPPA) Operator
39	Penanggungjawab Pengendalian Pencemaran LB3 (PLB3) / LB3 Waste Control (PLB3) Manager
40	Operator Pengendalian Pencemaran LB3 (PLB3) / LB3 Waste Control (PLB3) Operator
41	Penanggungjawab Pengendalian Sampah / Waste Control Manager
42	Operator Pengendalian Sampah / Wase Control Operator
43	Operator LCA / LCA Operator
44	Sertifikasi Audit Kecurangan / Fraud Audit Certification
45	Sertifikasi Pengawas Operasional Pertama (POP) / First Operational Supervisor (POP) Certification
46	Sertifikasi Pengawas Operasional Madya (POM) / Intermediate Operational Supervisor (POM) Certification
47	Sertifikasi Pengelolaan Keselamatan Pertambangan / Mining Safety Management Certification
48	Sertifikasi Analisis Laboratorium / Laboratory Analysis Certification
49	Petugas Kalibrasi / Calibration Officer
	Resertifikasi / Recertification
1	Teknisi K3 Perancah / Teknisi K3 Perancah / Scaffolding Occupational Health and Safety Technician
2	Sertifikasi Ahli K3 Umum / General Occupational Health and Safety Expert Certification
3	Sertifikasi Ahli K3 Kimia / Chemical Occupational Health and Safety Expert Certification
4	Operator OverHead Crane / Overhead Crane Operator
5	Operator *Forklift* Kelas II / Class II Forklift Operator
6	Teknisi Pesawat Angkat Angkut / Lifting Aircraft Technician
7	Operator K3 Mobile Crane Kelas II / Class II Mobile Crane Occupational Health and Safety Operator
8	Operator Motor Diesel / Diesel Motor Operator
9	Juru Ledak Kelas II / Class II Explosive Officer
10	Manager Energi / Energy Manager

Sumber Daya Manusia (SDM)
Human Capital (HC)

11	Auditor Energi / Energy Auditor
12	QRMP – Qualified Risk Management Professional
13	Sertifikasi terkait Life Cycle Asessment (LCA) untuk PROPER / Certification related to Life Cycle Assessment (LCA) for PROPER
14	Sertifikasi Risk Management Program ERM Implementation (QCRO – Qualified Chief Risk Officer) / Risk Management Program ERM Implementation (QCRO – Qualified Chief Risk Officer) Certification
15	Sertifikasi Risk Management Program (QRGP – Qualified Risk Governance Proffesional) / Risk Management Program (QRGP – Qualified Risk Governance Proffesional) Certification
16	Sertifikasi Qualified Risk Management Officer (QRMO) / Qualified Risk Management Officer (QRMO) Certification
17	Sertifikasi Pengawas Operasional Pertama (POP) / First Operational Supervisor (POP) Certification
18	Sertifikasi Juru Ukur Tambang / Mine Surveyor Certification
19	Sertifikasi Pengawas Operasional Utama (POU) / Principal Operational Supervisor (POU) Certification
20	Sertifikasi Teknisi K3 Listrik / Electrical Occupational Health and Safety Technician Certification
21	Operator Motor Diesel / Diesel Motor Operator

Perseroan telah menganggarkan biaya untuk pengembangan kompetensi karyawan di tahun 2026 sebesar Rp2,260 miliar, nilai tersebut mengalami peningkatan sebesar 9,71% jika dibandingkan anggaran tahun 2025 sejumlah Rp2,060 miliar.

The Company has budgeted costs for employee competency development in 2026 of Rp2.260 billion, an increase of 9.71% compared to the 2025 budget of Rp2.060 billion.

PROGRAM KESELAMATAN DAN KESEHATAN KERJA (K3)

KOMITMEN DAN KEBIJAKAN

Perseroan memiliki komitmen yang kuat dalam menerapkan program Keselamatan dan Kesehatan Kerja (K3) sebagai bagian dari tanggung jawab terhadap karyawan dan pemangku kepentingan lainnya. Komitmen tersebut diwujudkan melalui penerapan kebijakan K3 yang terintegrasi dalam seluruh aktivitas operasional guna menciptakan lingkungan kerja yang aman, sehat, dan produktif. Perseroan menempatkan aspek K3 sebagai prioritas utama dalam menjalankan aktivitas bisnis.

Pengelolaan aspek K3 di lingkup Perseroan mengacu pada peraturan perundang-undangan sebagai berikut:

1. Undang-Undang No. 13 tahun 2003 tentang Ketenagakerjaan;
2. Undang-Undang No. 1 tahun 1970 tentang Keselamatan Kerja;
3. Peraturan Pemerintah No. 50 tahun 2012 tentang Penerapan Sistem Manajemen Keselamatan dan Kesehatan Kerja (SMK3);
4. Undang-Undang No. 6 Tahun 2023 tentang Penetapan Peraturan Pemerintah pengganti Undang-Undang No. 2 tahun 2022 tentang Cipta Kerja menjadi Undang-Undang.

OCCUPATIONAL HEALTH AND SAFETY PROGRAM (OHS)

COMMITMENT AND POLICY

The Company is committed to implementing Occupational Health and Safety (OHS) programs as part of its responsibility to employees and stakeholders. This is realized through the implementation of OHS policies integrated into all operational activities to create a safe, healthy, and productive work environment. The Company places OHS as a top priority in carrying out its business activities.

Management of OHS at the Company refers to the following statutory regulations:

1. Law No. 13 of 2003 on Employment;
2. Law No. 1 of 1970 on Occupational Safety;
3. Government Regulation No. 50 of 2012 on Implementation of Occupational Health and Safety Management Systems (OHSMS);
4. Law No. 6 of 2023 concerning the Stipulation of Government Regulations in Lieu of Law No. 2 of 2022 concerning Job Creation to Become Law.

Sumber Daya Manusia (SDM)
Human Capital (HC)

Dalam perencanaan kegiatan K3, Perseroan wajib untuk melaksanakan syarat-syarat keselamatan dan kesehatan kerja untuk kepentingan Perseroan maupun kepentingan karyawan sesuai dengan peraturan perundang-undangan yang berlaku, yang mencakup:

1. Perseroan wajib untuk melaksanakan syarat-syarat keselamatan dan kesehatan kerja untuk kepentingan Perseroan maupun kepentingan karyawan sesuai dengan peraturan perundang-undangan yang berlaku;
2. Perseroan menyelenggarakan pembinaan karyawan untuk keselamatan dan kesehatan kerja serta membentuk panitia pembina keselamatan dan kesehatan kerja (P2K3);
3. Perseroan menyediakan alat-alat keselamatan kerja diatur dalam peraturan pelaksanaan dengan keputusan direksi;
4. Karyawan wajib mengikuti, menaati segala bentuk peraturan, ketentuan dan prosedur seperti tanda/rambu atau tulisan yang berkaitan dengan norma keselamatan dan kesehatan kerja;
5. Karyawan wajib memakai dan memelihara alat-alat/perlengkapan keselamatan kerja dengan baik dan teliti serta memelihara lingkungan kerja yang aman;
6. Karyawan wajib segera melaporkan kepada atasan atau petugas lainnya, bila terdapat sumber bahaya atau kejadian kecelakaan.

PANITIA PEMBINA KESELAMATAN DAN KESEHATAN KERJA (P2K3)

Perseroan telah membentuk Panitia Pembina Keselamatan dan Kesehatan Kerja (P2K3) sebagai wadah partisipasi karyawan dalam penerapan K3 di tempat kerja. P2K3 memiliki peran utama sebagai badan pembantu di tempat kerja yang memberikan saran-saran dan pertimbangan, baik diminta maupun tidak, kepada pengusaha/pengurus tempat kerja yang bersangkutan mengenai masalah-masalah keselamatan dan kesehatan kerja.

Dalam implementasinya, anggota P2K3 mewakili seluruh karyawan tetap dalam menyampaikan usulan, masukan, maupun kritik terkait pelaksanaan K3. P2K3 telah dibentuk di 3 (tiga) *site* yang terdiri dari ketua, wakil ketua, sekretaris, bidang keselamatan kerja, bidang kesehatan kerja, dan bidang lingkungan kerja. P2K3 juga melakukan *monitoring* dan evaluasi terhadap pelaksanaan *safety talk/toolbox meeting* harian di tiap unit kerja dalam upaya pencegahan kecelakaan.

In planning OHS activities, the Company is obliged to implement Occupational Health and Safety requirements for the interests of the Company and employees in accordance with applicable laws and regulations, which include:

1. The Company is obliged to implement Occupational Health and Safety requirements for the interests of the Company and employees in accordance with applicable laws and regulations;
2. The Company organizes employee training for Occupational Health and Safety and forms an Occupational Health and Safety advisory committee (P2K3);
3. The Company provides work safety equipment as regulated in implementing regulations by decision of the board of directors;
4. Employees are obliged to comply with all forms of regulations, provisions and procedures such as signs/signs or writings relating to Occupational Health and Safety norms;
5. Employees are required to use and maintain work safety tools/equipment properly and carefully and maintain a safe work environment;
6. Employees are obliged to immediately report to their superiors or other officers if there is a source of danger or accident.

OCCUPATIONAL HEALTH AND SAFETY ADVISORY COMMITTEE (P2K3)

The Company has established an Occupational Health and Safety Advisory Committee (P2K3) as a forum for employee participation in implementing OHS in the workplace. The P2K3 has the main duty of being an auxiliary body at work to provide suggestions and considerations, whether requested or not, to the employers/workplace administrators concerned regarding Occupational Health and Safety issues.

In its implementation, P2K3 members represent all permanent employees in providing suggestions, feedback, and criticisms on the implementation of OHS practices. The committee is established at three different sites, each comprising a chairperson, vice-chairman, secretary, work safety sector, occupational health sector, and work environment sector. Additionally, P2K3 monitors and evaluates the implementation of daily safety talks or toolbox meetings in each work unit to prevent accidents.

Sumber Daya Manusia (SDM)
Human Capital (HC)

Hingga 31 Desember 2025, susunan Panitia Pembina Keselamatan dan Kesehatan Kerja (P2K3) adalah sebagai berikut:

As of December 31, 2025, the composition of P2K3 is as follows:

Panitia Pembina Keselamatan dan Kesehatan Kerja (P2K3) Tahun 2025

Occupational Health and Safety Advisory Committee (P2K3) in 2025

Struktur Organisasi P2K3 / *P2K3 Organizational Structure*	Nama / *Name*
Site Palembang / Palembang Site	
Ketua / Head	Ramlan Wahyudi
Wakil Ketua / Deputy Head	Andi Panji Kumoro
Sekretaris / Secretary	Nurdias Ramadhani
Bidang Keselamatan Kerja / Occupational Safety Sector	Muhammad Yusuf
Bidang Kesehatan Kerja / Occupational Health Sector	Achmad Hadinata
Bidang Lingkungan Kerja / Work Environment Sector	Yan Pratama
Site Baturaja / Baturaja Site	
Ketua / Head	Basthony Santri
Wakil Ketua / Deputy Head	Jogy Alpha Mediarta
Sekretaris / Secretary	Erwinsyah
Bidang Keselamatan Kerja / Occupational Safety Sector	Muri Tajam
Bidang Kesehatan Kerja / Occupational Health Sector	Ana Ayulina
Bidang Lingkungan Kerja / Work Environment Sector	Randy Prayuda
Site Panjang / Panjang Site	
Ketua / Head	Ade Dwi Wijayanto
Wakil Ketua / Deputy Head	Eri Novriyanto
Sekretaris / Secretary	Agussatria Wardana
Bidang Keselamatan Kerja / Occupational Safety Sector	Yurnalis
Bidang Kesehatan Kerja / Occupational Health Sector	Fendi Yudiyono
Bidang Lingkungan Kerja / Work Environment Sector	Hadi Yulimansyah

SERTIFIKASI KARYAWAN DI BIDANG K3

Dalam upaya meminimalkan kecelakaan kerja dan meningkatkan kesadaran karyawan terhadap pentingnya budaya keselamatan, Perseroan senantiasa melakukan pembinaan dan pengembangan karyawan di bidang K3. Perusahaan memandang bahwa pengembangan kompetensi K3 sangat penting bagi karyawan guna menghasilkan SDM yang kompeten dan profesional di bidang K3. Pengembangan kompetensi karyawan di bidang K3 dilakukan melalui metode pembelajaran yang meliputi *on-the-job training*, penyertaan dalam seminar, pelatihan dan program sertifikasi.

EMPLOYEE CERTIFICATION IN OHS

To minimize workplace accidents and increase employee awareness of the importance of safety culture, the Company provides training and development for employees in the field of Occupational Health and Safety (OHS). The Company considers OHS competency development to be crucial for employees in order to produce competent and professional human capital in this area. Employee competency development in OHS is carried out through learning methods such as on-the-job training, participation in seminars, training, and certification programs.

Sumber Daya Manusia (SDM)
Human Capital (HC)

Berikut adalah informasi sertifikasi karyawan di bidang K3 yang masih berlaku di tahun 2025:

Information on employee certification in the OHS sector that is still valid is as follows:

Daftar Sertifikasi Karyawan di Bidang K3 / **List of Employee Certifications in OHS**

No	Nama / *Name*	Sertifikasi / *Certification*	Masa Berlaku / *Valid Until*
1	Agussatria Wardana	Ahli K3 Umum / General OHS Expert	06 Juli 2026 / July 06, 2026
2	Muri Tajam	Ahli K3 Umum / General OHS Expert	06 Juli 2026 / July 06, 2026
3	Ari Bagito	Ahli K3 Umum / General OHS Expert	21 Maret 2027 / March 21, 2027
4	Fuad Wardhana	Ahli K3 Umum / General OHS Expert	26 Mei 2027 / May 26, 2027
5	Novian Hadi KH	Ahli K3 Umum / General OHS Expert	06 Juli 2026 / July 06, 2026
6	Rio Julianto	Ahli K3 Umum / General OHS Expert	22 Maret 2027 / March 22, 2027
7	Randy Prayuda	Ahli K3 Umum / General OHS Expert	22 Maret 2027 / March 22, 2027
8	Ocvein Tryo Naldo	Ahli K3 Umum / General OHS Expert	22 Maret 2027 / March 22, 2027
10	Kheusvency Harnum	Ahli K3 Umum / General OHS Expert	16 Januari 2028 / January 16, 2028
11	Melati Widyani	Ahli K3 Umum / General OHS Expert	16 Januari 2028 / January 16, 2028
12	Moh Herdy Ariansyah	Ahli K3 Umum / General OHS Expert	16 Januari 2028 / January 16, 2028
13	Hady Salaam	Ahli K3 Umum / General OHS Expert	16 Januari 2028 / January 16, 2028
14	Meriadi	Ahli K3 Umum / General OHS Expert	13 November 2026 / November 13, 2026
15	Nurdias Ramadhani	Ahli K3 Umum / General OHS Expert	04 Februari 2028 / February 04, 2028
16	Erwinsya	Ahli K3 Umum / General OHS Expert	September 2028 / September 2028
17	Ardi Apriyandi	Petugas P3K / First Aid Officer	10 Mei 2026 / May 10, 2026
18	Hady Salaam	Petugas P3K / First Aid Officer	15 Desember 2026 / December 15, 2026
19	Kheusvency Harnum	Petugas P3K / First Aid Officer	23 Mei 2027 / May 23, 2027
20	Moh Herdy Ariansyah	Petugas P3K / First Aid Officer	23 Mei 2027 / May 23, 2027
21	Agussatria Wardana	Petugas P3K / First Aid Officer	23 Mei 2027 / May 23, 2027
22	Nurdias Ramadhani	Petugas P3K / First Aid Officer	23 Mei 2027 / May 23, 2027
23	Muhammad Akbar	Petugas P3K / First Aid Officer	23 Mei 2027 / May 23, 2027
24	Maulana Furqon	Petugas P3K / First Aid Officer	23 Mei 2027 / May 23, 2027
27	Yudi Apriansah	Penanggulangan Kebakaran Kelas D / Class D Fire Management	23 Mei 2028 / May 23, 2028
28	Tri Ahmad Sahit Dulah	Penanggulangan Kebakaran Kelas D / Class D Fire Management	01 Februari 2029 / February 01, 2029
29	Rio Julianto	Penanggulangan Kebakaran Kelas D / Class D Fire Management	30 November 2025 / November 30, 2025
30	Muhammad Aidil Adha	Penanggulangan Kebakaran Kelas C / Class C Fire Management	06 Februari 2029 / February 06, 2029
31	Muhammad Aidil Adha	Penanggulangan Kebakaran Kelas B / Class B Fire Management	7 Februari 2029 / February 07, 2029

Sumber Daya Manusia (SDM)
Human Capital (HC)

CAPAIAN KESELAMATAN DAN KESEHATAN KERJA

Perseroan senantiasa berupaya untuk meningkatkan kinerja aspek Keselamatan dan Kesehatan Kerja serta Lingkungan Hidup (K3LH). Hal ini dilakukan untuk meminimalisir kecelakaan kerja dan penyakit yang diakibatkan dari lingkungan kerja yang berdampak terhadap kesehatan karyawan.

OCCUPATIONAL HEALTH AND SAFETY ACHIEVEMENTS

The Company continuously strives to improve the performance of Occupational Health and Safety and the Environment (OHSE) aspects to minimize work accidents and illnesses resulting from the work environment which may impact employee health.

Informasi statistik tingkat kecelakaan kerja di 3 (tiga) *site* milik Perseroan, yakni *Site* Palembang, *Site* Baturaja, dan *Site* Panjang dalam 3 (tiga) tahun terakhir adalah sebagai berikut:

Statistical information on work accident rates at the Company's 3 (three) sites, namely the Palembang Site, Baturaja Site and Panjang Site in the last 3 (three) years is as follows:

Statistik Kecelakaan Kerja 2023 – 2025

Work Accident Statistics in 2023 – 2025

Uraian / *Description*	2025	2024	2023
Site Palembang / Palembang Site			
Cidera Ringan / Minor Injury	0	0	0
Cidera Berat / Serious Injury	0	0	0
Meninggal Dunia / Fatality	0	0	0
Site Baturaja / Baturaja Site			
Cidera Ringan / Minor Injury	0	0	0
Cidera Berat / Serious Injury	0	0	0
Meninggal Dunia / Fatality	0	0	0
Site Panjang / Panjang Site			
Cidera Ringan / Minor Injury	0	0	0
Cidera Berat / Serious Injury	0	0	0
Meninggal Dunia / Fatality	0	0	0

Sejak tahun 2023 – 2025, tidak terdapat kecelakaan kerja yang terjadi di sekitar *site* milik Perseroan. Perseroan senantiasa berusaha mewujudkan lingkungan kerja yang aman bagi karyawan, nyaman dan sesuai dengan standar prosedur keamanan, sehingga mampu mencapai *zero accident*.

From 2023 to 2025, there have been no workplace accidents at the Company's sites. The Company strives to create a safe and comfortable work environment for employees that meets safety procedure standards, thereby achieving zero accidents.

SERTIFIKASI DAN PENGHARGAAN BIDANG K3

Informasi terkait sertifikasi dan penghargaan di bidang K3 yang berhasil diraih sepanjang tahun 2025 adalah sebagai berikut.

OHS CERTIFICATION AND AWARDS

Information regarding OHS certifications and awards achieved throughout 2025 is as follows.

Sumber Daya Manusia (SDM)
Human Capital (HC)

Tabel Sertifikasi Bidang K3 **Table of OHS Certification**

No	Sertifikasi / *Certification*	Pemberi / *Issuer*	Diterima / *Year Issued*	Masa Berlaku / *Expiration Date*
1	Sistem Manajemen Keselamatan dan Kesehatan Kerja Pabrik Palembang / Palembang Plant Occupational Health and Safety Management System	Kementerian Ketenagakerjaan Republik Indonesia / Ministry of Manpower of the Republic of Indonesia	2023	2026
2	Sistem Manajemen Keselamatan dan Kesehatan Kerja Pabrik Baturaja / Baturaja Plant Occupational Health and Safety Management System	Kementerian Ketenagakerjaan Republik Indonesia / Ministry of Manpower of the Republic of Indonesia	2023	2026
3	Sistem Manajemen Keselamatan dan Kesehatan Kerja Pabrik Panjang / Panjang Plant Occupational Health and Safety Management System	Kementerian Ketenagakerjaan Republik Indonesia / Ministry of Manpower of the Republic of Indonesia	2023	2026

Tabel Penghargaan Bidang K3 Tahun 2025 **Table of OHS Awards in 2025**

No	Penghargaan / *Award*	Penyelenggara / *Organizer*	Cakupan / *Scope*	Perolehan / *Subject*
1	Nihil First Aid Injury Periode Overhaul 2025 / Zero First Aid Injury Overhaul of 2025	SIG	Holding	Diamond
2	Lomba Cerdas Cermat SHE SIG Group / SHE SIG Group Scholastic Bowl	SIG	Holding	Juara 1 / First Place

PENILAIAN MANAJEMEN ATAS CAPAIAN PENGELOLAAN K3

Perseroan senantiasa berupaya memenuhi hak-hak karyawan sesuai dengan ketentuan peraturan perundang-undangan yang berlaku, termasuk Undang-Undang Republik Indonesia Nomor 13 Tahun 2003 tentang Ketenagakerjaan serta Undang-Undang Nomor 6 Tahun 2023 tentang Penetapan Peraturan Pemerintah Pengganti Undang-Undang Nomor 2 Tahun 2022 tentang Cipta Kerja menjadi Undang-Undang.

Selain aspek ketenagakerjaan, Perseroan juga fokus terhadap penerapan Keselamatan dan Kesehatan Kerja (K3) sebagaimana diatur dalam Undang-Undang Republik Indonesia Nomor 1 Tahun 1970 tentang Keselamatan Kerja serta Peraturan Menteri Tenaga Kerja Nomor 50 Tahun 2012 tentang Penerapan Sistem Manajemen Keselamatan dan Kesehatan Kerja (SMK3). Ketentuan tersebut menjadi landasan bagi Perseroan dalam membangun dan menjaga hubungan industrial dengan karyawan.

MANAGEMENT ASSESSMENT OF OHS ACHIEVEMENTS

The Company strives to fulfill employees' rights in accordance with applicable laws and regulations, including Law of the Republic of Indonesia Number 13 of 2003 concerning Manpower, as well as Law Number 6 of 2023 concerning the Stipulation of Government Regulation in Lieu of Law Number 2 of 2022 on Job Creation into Law.

In addition to labor aspects, the Company is also focused on the implementation of OHS as regulated in Law of the Republic of Indonesia No. 1 of 1970 concerning Work Safety, and Minister of Manpower Regulation Number 50 of 2012 concerning the Implementation of Occupational Health and Safety Management System (SMK3). These are the basis for the Company in building and maintaining industrial relations with employees.

Sumber Daya Manusia (SDM)
Human Capital (HC)

Dewan Komisaris dan Direksi menilai bahwa pengelolaan K3 Perseroan sepanjang tahun 2025 telah dijalankan dengan baik dan optimal. Hal ini dibuktikan melalui kinerja operasional Perseroan dengan *Zero Accident* untuk ketiga site baik di Baturaja, Palembang dan Panjang. *Zero Accident* mencerminkan komitmen dan kerja nyata seluruh pekerja maupun mitra perusahaan dalam mengimplementasikan *Safety* di setiap pekerjaan di Perseroan. Pencapaian ini secara berkelanjutan akan terus dilaksanakan dengan kesadaran penuh secara bersama-sama untuk masa depan Perusahaan yang lebih gemilang.

The Board of Commissioners and Directors assess that the Company's OHS management throughout 2025 has been carried out properly and optimally. This is shown by the Company's operational performance, achieving Zero Accidents at all three sites—Baturaja, Palembang, and Panjang. Zero Accident reflects the commitment and efforts of all employees and Company partners in implementing safety in every task within the Company. This achievement will maintained with full awareness for the Company's brighter future

Perseroan bersama seluruh insan Semen Baturaja menerapkan budaya K3 secara baik dan menyeluruh. Komitmen Manajemen dan seluruh insan Semen Baturaja dalam mempertahankan budaya K3 yang telah terbentuk dan diharapkan dapat semakin mendukung kinerja operasional Perseroan.

The Company, together with all members of Semen Baturaja, has implemented a sound and comprehensive OHS culture. The commitment of Management and all members of Semen Baturaja to maintaining the established OHS culture is expected to further support the Company's operational performance.

Teknologi Informasi dan Komunikasi (TIK)
Information and Communication Technology (ICT)



Perkembangan teknologi informasi yang semakin maju dengan penerapan yang masif, mendorong Perseroan untuk terus adaptif dan inovatif dalam mengembangkan teknologi informasi. Perseroan menyadari bahwa kehadiran TI atau *Information and Communication Technology* (ICT) mampu mendukung perkembangan dan kemajuan Perseroan. Perkembangan TI yang semakin cepat menuntut Perseroan lebih adaptif agar tetap mengikuti dinamika perubahan bisnis di masa mendatang. Perseroan senantiasa berupaya mengadaptasi dan menggunakan teknologi terkini untuk menjangkau aset-aset vital, meningkatkan efisiensi dan produksi, serta meminimalisir dampak terhadap lingkungan dalam setiap proses produksi yang dilakukan Perseroan.

The rapid advancement and widespread adoption of information technology have driven the Company to remain adaptive and innovative in developing its information technology capabilities. The Company recognizes that the presence of IT, or Information and Communication Technology (ICT), can support its growth and progress. The accelerating pace of IT development requires the Company to be more adaptive to keep up with the dynamics of future business changes. The Company strives to adapt to and utilize the latest technology to reach vital assets, improve efficiency and production, and minimize environmental impact in every production process it undertakes.

Teknologi Informasi dan Komunikasi (TIK)

Information and Communication Technology (ICT)



Perseroan memandang bahwa salah satu unsur utama sebagai *key enabler* dalam merealisasikan strategi bisnis adalah pemanfaatan dan pengembangan ICT. Perseroan senantiasa berupaya untuk terus mengembangkan pengelolaan ICT berdasarkan industri 4.0 melalui pemanfaatan teknologi *Internet of Things* (IoT), *Artificial Intelligence* (AI), otomasi pabrik, serta platform digital bisnis. Dengan ICT yang memadai, diharapkan ICT dapat berperan sebagai peranti yang menghasilkan dan mengelola aset berupa data dan informasi berharga milik Perseroan. Pengembangan ICT juga akan memudahkan dan meningkatkan efektivitas proses komunikasi, pengambilan keputusan serta pelaksanaan kegiatan operasional Perseroan.

DASAR KEBIJAKAN PENGELOLAAN SERTA PENGEMBANGAN TEKNOLOGI INFORMASI DAN KOMUNIKASI PERUSAHAAN

Pengelolaan serta pengembangan teknologi informasi dan komunikasi di lingkungan Perseroan dijalankan dengan mengacu pada peraturan dan pedoman berikut:

1. Undang-Undang Republik Indonesia No. 40 Tahun 2007 tentang Perseroan Terbatas;
2. Peraturan Presiden Republik Indonesia No. 54 Tahun 2018 tentang Strategi Nasional Pencegahan Korupsi;
3. Peraturan Menteri BUMN Nomor PER-2/MBU/03/2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan Badan Usaha Milik Negara;

The Company views that one of the main elements and key enablers in realizing its business strategy is the utilization and development of ICT. The Company is committed to developing ICT management based on Industry 4.0 through the application of Internet of Things (IoT) technology, Artificial Intelligence (AI), factory automation, and digital business platforms. With adequate ICT, it is expected that ICT can play a role as a tool to generate and manage valuable data and information assets belonging to the Company. ICT development will also facilitate and enhance the effectiveness of communication processes, decision making, and the execution of the Company's operational activities.

POLICY BASIS FOR INFORMATION AND COMMUNICATION TECHNOLOGY MANAGEMENT AND DEVELOPMENT

The Company's information and communication technology management and development policies refers to the following:

1. Law of the Republic of Indonesia No. 40 of 2007 on Limited Liability Companies;
2. Presidential Regulation of the Republic of Indonesia No. 54 of 2018 on National Strategy for Preventing Corruption;
3. Minister of SOE Regulation No. PER-2/MBU/03/2023 on Guidelines for Governance and Significant Corporate Activities of State-Owned Enterprises;

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4. Pedoman *Good Corporate Governance* PT Semen Baturaja (Persero) Tbk;
5. Pedoman Tata Kelola ICT PT Semen Baturaja (Persero) Tbk;
6. Kebijakan dan Pedoman *Governance Risk and Compliance* (GRC) Terpadu PT Semen Baturaja (Persero) Tbk;
7. Pedoman Sistem Manajemen Semen Baturaja (SMSB);
8. Rencana Jangka Panjang Perusahaan (RJPP) PT Semen Baturaja (Persero) Tbk Tahun 2025-2029;
9. *Masterplan* IT 2022-2026;
10. Arahan Pemegang Saham Tahun 2022 dalam bidang IT;
11. The Indonesia *Good Corporate Governance Manual*, OJK *International Financial Corporation*, 2014; dan
12. *Control Objective for* IT (COBIT), ISACA.

4. PT Semen Baturaja Tbk Good Corporate Governance Code;
5. PT Semen Baturaja Tbk ICT Governance Guidelines;
6. PT Semen Baturaja Tbk Integrated Governance Risk and Compliance (GRC) Policy and Guidelines;
7. Baturaja Cement Management System Guidelines (SMSB);
8. PT Semen Baturaja Tbk Long Term Company Plan (RJPP) 2025-2029;
9. 2022-2026 IT Masterplan;
10. Shareholder Directions for 2022 in the IT sector;
11. The Indonesia Good Corporate Governance Manual, OJK International Financial Corporation, 2014;
12. Control Objective for IT (COBIT), ISACA

ORGANISASI PENGELOLA TEKNOLOGI INFORMASI DAN KOMUNIKASI PERUSAHAAN

Pengelolaan *Information and Communication Technology* (ICT) di lingkup Perseroan dijalankan oleh *Department of Accounting & Finance* yang dikepalai oleh *VP of Accounting & Finance* dan bertanggung jawab langsung kepada Direktur (Fungsi Keuangan dan SDM). Berdasarkan Surat Keputusan Direksi No. PH.01.04/004/2023 tanggal 01 Februari 2023, Perseroan mengangkat Doddy Irawan sebagai *VP of Accounting & Finance.*

Informasi struktur organisasi pengelola *Information and Communication Technology* (ICT) Perusahaan adalah sebagai berikut:

INFORMATION AND COMMUNICATIONS TECHNOLOGY MANAGEMENT ORGANIZATION

Management of information and communication technology (ICT) at the Company is under the responsibility of the Department of Accounting & Finance which is led by the VP of Accounting & Finance and is directly responsible to the Director (Finance and HR Function). Based on Board of Directors Decree No. PH.01.04/004/2023 dated February 1, 2023, the Company appointed Doddy Irawan as VP of Accounting & Finance.

Information on the organizational structure of Information and Communication Technology (ICT) management at the Company is as follows:

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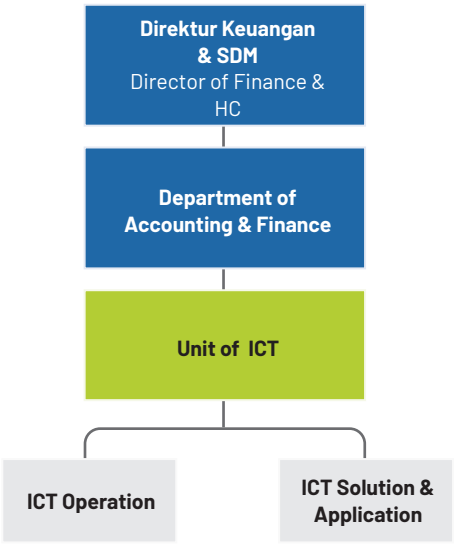
Struktur Organisasi Pengelola ICT Perusahaan Tahun 2025 **ICT Management Organizational Structure in 2025**



TUGAS DAN TANGGUNG JAWAB

Department of Accounting & Finance khususnya unit kerja pengelola ICT Perseroan, memiliki tugas dan tanggung jawab untuk mengelola teknologi informasi dan komunikasi Perseroan, termasuk dalam memenuhi kebutuhan ataupun melakukan pengembangan teknologi informasi dan komunikasi Perusahaan.

Tugas dan tanggung jawab *Department of Accounting & Finance* khususnya unit kerja pengelola ICT Perseroan adalah sebagai berikut:

1. Bertanggung jawab dalam mengelola, mengawasi dan mengevaluasi proses pengembangan solusi & aplikasi ICT untuk memenuhi kebutuhan bisnis dalam rangka pencapaian strategi bisnis Perseroan;
2. Bertanggung jawab dalam mengelola, mengawasi dan mengevaluasi proses pengembangan infrastruktur & data *security* untuk memenuhi kebutuhan bisnis dalam rangka pencapaian strategi bisnis Perseroan;
3. Bertanggung jawab dalam mengoordinasikan penyusunan dan pelaksanaan kebijakan ICT untuk mewujudkan tata kelola TI dalam operasional bisnis Perseroan;

DUTIES AND RESPONSIBILITIES

The Department of Accounting & Finance, especially the Company's ICT management work unit, has the duty and responsibility to manage the Company's information and communication technology, including meeting the needs of or developing the Company's information and communication technology.

The duties and responsibilities of the Department of Accounting & Finance, especially the Company's ICT management work unit, are as follows:

1. Responsible for managing, supervising and evaluating the process of developing ICT solutions & applications to meet business needs in order to achieve the Company's business strategy;
2. Responsible for managing, supervising and evaluating the infrastructure & data security development process to meet business needs in order to achieve the Company's business strategy;
3. Responsible for coordinating the preparation and implementation of ICT policies to realize IT governance in the Company's business operations;

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4. Bertanggung jawab dalam mengelola, mengawasi dan mengevaluasi operasional aplikasi dan infrastruktur ICT (termasuk pengamanan data & informasi) untuk memastikan keberlangsungan operasional bisnis Perseroan;
5. Bertanggung jawab dalam pengendalian kualitas dan risiko ICT untuk memastikan kualitas dan manajemen risiko ICT dalam mendukung keberlangsungan operasional bisnis Perseroan;
6. Bertanggung jawab dalam mengelola, mengawasi dan mengevaluasi layanan ICT kepada pengguna untuk memastikan ketersediaan layanan ICT dalam mendukung keberlangsungan operasional bisnis Perseroan;
7. Bertanggung jawab dalam pengelolaan aset dan *support* pengadaan ICT untuk memenuhi kebutuhan bisnis Perseroan.

4. Responsible for managing, supervising and evaluating ICT application and infrastructure operations (including data& information security) to ensure the continuity of the Company's business operations;
5. Responsible for ICT quality and risk control to ensure ICT quality and risk management in supporting the continuity of the Company's business operations;
6. Responsible for managing, supervising and evaluating ICT services to users to ensure the availability of ICT services in supporting the continuity of the Company's business operations;
7. Responsible for managing assets and supporting ICT procurement to meet the Company's business needs.

TATA KELOLA TEKNOLOGI INFORMASI DAN KOMUNIKASI

Tata kelola ICT Perseroan berpedoman pada peraturan yang berlaku dan diimplementasikan pada seluruh aktivitas bisnis, mulai dari kegiatan operasional, perencanaan, hingga pengembangan teknologi informasi dan komunikasi Perseroan. Manajemen telah miliki pedoman ICT yang secara berkala ditinjau dan diperbaharui agar tetap relevan dengan perkembangan teknologi serta sesuai dengan dinamika bisnis Perseroan.

Dalam implementasinya, seluruh jajaran Manajemen dan Insan SMBR telah memiliki kesadaran akan pentingnya teknologi informasi dan komunikasi Perseroan. Setiap tahunnya Perseroan melakukan investasi, pengembangan, dan pemanfaatan ICT dilakukan secara optimal dan lebih berhati-hati, serta disesuaikan dengan kebutuhan dan perkembangan lingkungan bisnis. Upaya tersebut dilakukan agar Perseroan dapat terhindar dari berbagai ancaman, kegagalan, dan kerugian yang tidak dikehendaki, baik yang berasal dari dalam (internal *fraud*) maupun dari luar Perseroan (*external crime*).

INFORMATION AND COMMUNICATION TECHNOLOGY GOVERNANCE

The Company's ICT governance is guided by applicable regulations and is implemented across all business activities, ranging from operational activities and planning, to the development of the Company's information and communication technology. Management has established ICT guidelines that are regularly reviewed and updated to remain relevant to technological developments and aligned with the dynamics of the Company's business.

In its implementation, all levels of Management and SMBR personnel are aware of the importance of the Company's information and communication technology. Each year, the Company invests in, develops, and optimally utilizes ICT with greater caution, adjusting to the needs and developments of the business environment. These efforts are undertaken to protect the Company from various threats, failures, and unwanted losses, whether originating internally (internal fraud) or externally (external crime).

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Pedoman Tata Kelola ICT Perseroan mengatur hal-hal mengenai pengelolaan dan penggunaan layanan ICT. Ruang lingkup pedoman Tata Kelola ICT adalah sebagai berikut:

1. Prinsip, kerangka kerja tata kelola dan struktur organisasi ICT.
2. Kebijakan mengenai sumber daya ICT, mencakup:
   a. Sumber daya Informasi;
   b. Layanan, infrastruktur, dan aplikasi/*software* ICT; dan
   c. Sumber daya manusia (keahlian dan kompetensi).
3. Kebijakan pengelolaan ICT, yaitu kebijakan mengenai operasional dan pengembangan.
4. Ketentuan dan standar etika pengelolaan dan penggunaan layanan ICT.

The Company's ICT Governance Guidelines regulate matters regarding the management and use of ICT services. The scope of ICT Governance guidelines is as follows:

1. ICT principles, governance framework and organizational structure.
2. Policies regarding ICT resources, including:
   a. Information resources;
   b. ICT services, infrastructure, and applications/ software; and
   c. Human Capital (skills and competencies).
3. ICT management policies, namely policies regarding operations and development.
4. Provisions and ethical standards for the management and use of ICT services.

Lebih lanjut, di dalam pedoman Tata Kelola ICT Perseroan mencakup prinsip dan komponen yang wajib diperhatikan oleh Manajemen dan pengelola ICT Perusahaan dalam merencanakan, mengembangkan, dan mengelola ICT Perseroan. Prinsip dan komponen Tata Kelola ICT Perseroan adalah sebagai berikut:

Furthermore, the Company ICT Governance guidelines include principles and components that must be considered by the Management and Company ICT managers in planning, developing and managing Company ICT. The principles and components of Corporate ICT Governance are as follows:

Prinsip dan Komponen Tata Kelola ICT Perseroan / **ICT Governance Principles and Components**

No	Prinsip Tata Kelola / *Governance Principles*	Komponen Tata Kelola / *Governance Component*
1	Terpenuhinya kebutuhan para pemangku kepentingan / Fulfilment of the needs of stakeholders	Proposisi Nilai ICT SMBR / SMBR ICT Value Proposition
2	Menunjang kegiatan seluruh grup (*from end-to-end*) / Supporting the activities of the entire group (from end-to-end)	Perencanaan / Planning
3	Berdasarkan pada satu kerangka kerja terpadu di seluruh grup / Based on one unified framework across the group	Proses Pengelolaan ICT (pengembang dan pengoperasian) / ICT Management Process (developer and operation)
4	Memungkinkan Perusahaan menerapkan pendekatan yang bersifat holistik terhadap berbagai aspek kegiatan / Enable the Company to apply a holistic approach to various aspects of its activities	Manajemen risiko dan keberlanjutan layanan ICT / ICT service risk management and sustainability
5	Memisahkan dengan jelas antara pengambil keputusan, pelaksana, dan pengawas ICT / Clear separation between decision makers, implementers, and ICT supervisors	Pengendalian, pengawasan/pemantauan, dan evaluasi kinerja / Control, supervision/ monitoring, and performance evaluation

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Penjelasan mengenai prinsip dan komponen Tata Kelola ICT Perseroan adalah sebagai berikut:

1. Proposisi Nilai ICT SMBR

Proposisi nilai adalah komitmen atau janji yang akan diberikan dari sudut pandang pelanggan internal maupun eksternal, bahwa apa yang akan diberikan tersebut berharga atau memiliki nilai bagi pelanggan.

Terdapat *value* yang wajib dihasilkan oleh ICT SMBR, *value* tersebut adalah sebagai berikut:

a. Layanan yang memberikan nilai bisnis;
b. Keandalan layanan;
c. Dukungan layanan 24/7;
d. Layanan yang lebih efisien karena *economic of scale*;
e. Layanan yang responsif terhadap kebutuhan pengembangan layanan baru; dan
f. Keberlanjutan usaha.

2. Perencanaan

a. Rencana Jangka Panjang ICT Perencanaan jangka panjang ICT untuk 5 (lima) tahun wajib disusun oleh fungsi ICT Perusahaan dan dituangkan dalam bentuk dokumen ICT Master Plan (ICTMP). Di mana ICTMP ini kemudian akan diajukan kepada Direksi untuk mendapat pengesahan. Selanjutnya, ICTMP dijalankan setiap tahun sesuai dengan rencana kinerja dan jangka waktu yang telah ditetapkan dalam ICTMP.

Dalam hal ini, ICTMP wajib dievaluasi setiap tahun untuk memastikan kesesuaiannya terhadap:

i) Visi, Misi dan Rencana Jangka Panjang Perusahaan (RJPP) SMBR;
ii) Kondisi operasional SMBR dan persaingan industri semen;
iii) Realisasi implementasi dan kondisi layanan ICT;
iv) Perkembangan teknologi dan manajemen;
v) Jika diperlukan, Perusahaan dapat melakukan penyesuaian terhadap ICTMP. Di mana setiap perubahan tersebut harus mendapatkan persetujuan dari Direksi.

Description of the principles and components of Corporate ICT Governance is as follows:

1. SMBR ICT Value Proposition

The value proposition is a commitment or promise to provide something of value or usefulness to both internal and external customers.

The values that must be generated by ICT SMBR are as follows:

a. Services that provide business value
b. Service reliability
c. 24/7 service support
d. More efficient service due to economic of scale
e. Services that are responsive to new service development needs
f. Business Continuity

2. Planning

a. ICT Long Term Plan ICT long-term planning for 5 (five) years must be prepared by the Company's ICT function and set forth in the form of an ICT Master Plan document (ICTMP), where this ICTMP will then be submitted to the Board of Directors for approval. Furthermore, ICTMP is carried out every year in accordance with the performance plan and timeframe specified in the ICTMP.

In this case, the ICTMP must be evaluated annually to ensure its conformity with:

i) Vision, Mission and Corporate Long-Term Plan (RJPP) of SMBR.
ii) SMBR operational conditions and cement industry competition.
iii) Realization of implementation and conditions of ICT services
iv) Development of technology and management.
v) If necessary, the Company can make adjustments to the ICTMP. Where any of these changes must obtain approval from the Board of Directors.

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b. Rencana Kerja dan Anggaran Tahunan Berdasarkan ICTMP dan kondisi operasional ICT, setiap tahun fungsi ICT wajib membuat:
   i) Rencana Kerja Tahunan;
   ii) Kebutuhan Anggaran Operasional Tahunan;
   iii) Rencana Investasi (*Capital Expenditure* atau *Capex*) Tahunan.

Rencana kerja, anggaran operasional dan investasi kemudian diajukan kepada Direksi untuk mendapatkan persetujuan sebagai bagian dari RKAP. Selanjutnya, fungsi ICT menyusun, menetapkan, dan mengukur pencapaian *Key Performance Indicator* (KPI) sesuai dengan sistem manajemen kinerja Perusahaan untuk mengukur keberhasilan kegiatan pengembangan dan operasional ICT. Penyusunan KPI ini dilakukan setiap tahun, sementara pengukuran dilakukan setiap bulan atau setiap periode tertentu sesuai karakteristik KPI.

3. Proses Pengelolaan ICT SMBR (Pengembangan dan Pengoperasian)

Perusahaan wajib merancang proses bisnis ICT dengan sesuai dan responsif terhadap kebutuhan bisnis Perusahaan dan seluruh grup, sehingga dapat memberikan nilai kepada pelanggan, seperti yang tercantum dalam *value proposition*. Secara lebih terperinci, ketentuan mengenai pengembangan dan pengoperasian ICT Perseroan diuraikan dalam Master Plan IT 2022-2026.

Lebih lanjut, sumber daya ICT wajib dikelola secara efektif guna menghasilkan nilai yang optimal bagi Perseroan. Sumber daya yang dimaksud adalah sebagai berikut:

a. Sumber Daya Informasi

Sumber daya informasi adalah data, informasi, dan pengetahuan/praktik terbaik yang menjadi milik Perusahaan yang tersimpan dalam sistem ICT SMBR, baik di Perusahaan maupun di pihak ketiga yang dipercayakan untuk penyimpanannya.

b. Annual Work Plan and Budget
   Based on ICTMP and ICT operational conditions, every year the ICT function is required to make:
   i) Annual work plan.
   ii) Annual Operational Budget Requirements
   iii) Annual Investment Plan (Capital Expenditure or Capex).

The work plan, operational and Work plans, operational budgets, and investment budgets are submitted to the Board of Directors for approval as part of the RKAP. The ICT function compiles, determines, and measures key performance indicators (KPI) in accordance with the Company's performance management system to evaluate the success of ICT development and operational activities. The KPIs are prepared every year, while measurements are taken monthly or at certain intervals based on the characteristics of each KPI.

3. SMBR ICT Management Process (Development and Operation)

To provide value to customers in accordance with the value proposition, companies must design ICT business processes that are appropriate and responsive to the business needs of the Company and the entire group. The details of the provisions related to the development and operation of the Company's ICT are outlined in the 2022-2026 IT Master Plan.

In addition, effective management of ICT resources is necessary to generate optimal value for the Company. The specific resources in question are as follows:

a. Information Resources

Information resources refer to data, information, and knowledge/best practices owned by the Company, which are stored in the SMBR ICT system. These resources may be located within the Company's own systems or entrusted to third-party storage.

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b. Sumber Daya Infrastruktur dan Aplikasi
Sumber daya berupa infrastruktur dan aplikasi ICT di Perusahaan mencakup ICT infrastruktur, aplikasi/ *software*, lisensi, dan *source code*.

c. Sumber Daya Manusia
Manusia adalah sumber daya yang sangat penting bagi Perseroan, karena manusia sekaligus pengambil keputusan, pengelola, dan pengguna ICT. Pemenuhan kebutuhan, serta pengembangan keahlian dan kompetensi sumber daya manusia terkait ICT, dilaksanakan sesuai dengan kebijakan pengelolaan SDM Perusahaan.

4. Manajemen Risiko dan Keberlanjutan Layanan ICT
Keandalan sistem teknologi informasi dan komunikasi turut menentukan keberlanjutan usaha Perseroan. Perseroan senantiasa menerapkan manajemen keberlanjutan secara efektif dalam pengelolaan ICT.

Perseroan telah menyusun kerangka kerja manajemen risiko ICT yang disesuaikan dengan kerangka kerja Perseroan. Kerangka manajemen risiko ICT mencangkup hal-hal sebagai berikut:
a. Komunikasi dan konsultasi dengan para pihak yang berkepentingan;
b. Penetapan Konteks Risiko ICT SMBR;
c. Identifikasi Risiko ICT;
d. Analisis Risiko ICT;
e. Evaluasi Risiko ICT;
f. Penanganan Risiko ICT;
g. Pemantauan.

b. Infrastructure and Application Resources
The Company's ICT resources encompass infrastructure and applications, which consist of ICT infrastructure, applications/software, licenses, and source code.

c. Human Capital
Human Capital play a crucial role in the Company as they serve as decision makers, managers, and users of ICT. The Company's HC management policies are responsible for fulfilling the needs and developing the skills and competencies of Human Capital related to ICT.

4. Risk Management and Sustainability of ICT Services
The sustainability of the Company's business is dependent on the reliability of its (CT systems. Therefore, the Company places great emphasis on effective sustainability management in the management of ICT.

The Company has developed an ICT risk management framework that is adapted to the Company's framework. The ICT risk management framework covers the following:

a. Communication and consultation with interested parties;
b. Determination of SMBR ICT Risk Context;
c. ICT Risk Identification;
d. ICT Risk Analysis;
e. ICT Risk Evaluation;
f. ICT Risk Management;
g. Monitoring

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Perseroan telah menentukan eksposur atau tingkat risiko ICT berdasarkan tingkat kemungkinan terjadinya suatu risiko dan nilai dampaknya. Dalam hal ini, skala penilaiannya disesuaikan dengan kebijakan manajemen risiko Perseroan. Ketentuan dan standar terkait manajemen risiko dan ICT *service continuity management* adalah sebagai berikut:

a. Incident Management;
b. Problem Management;
c. Information Security Management;
d. Disaster Recovery.

The Company has determined the exposure or level of ICT risk based on the level of possibility of a risk occurring and the value of its impact. The assessment scale is adjusted to the Company's risk management policy. Provisions and standards related to risk management and ICT service continuity management are as follows:

a. Incident Management;
b. Problem Management;
c. Information Security Management;
d. Disaster Recovery.

5. Pengendalian, Pengawasan/Pemantauan, dan Evaluasi Kinerja

Perusahaan wajib melaksanakan pengendalian, pengawasan/pemantauan, dan evaluasi terhadap investasi, pengelolaan, dan pemanfaatan ICT secara teratur dan terpadu. Di mana pelaksanaan serangkaian kegiatan tersebut dilakukan secara berjenjang oleh Direktur yang membawahi ICT Perusahaan, para pejabat terkait, tim dan gugus tugas, termasuk *project management*, di berbagai tingkatan di seluruh Perusahaan.

5. Control, Supervision/Monitoring, and Performance Evaluation

The Company is required to conduct control, supervision, and evaluation of ICT investment, management, and utilization in an orderly and integrated manner. To achieve this, a series of activities are implemented in stages by the Director in charge of ICT, relevant officials, teams, and task forces, including project management at various levels throughout the Company.

KETENTUAN KEAMANAN SISTEM TEKNOLOGI INFORMASI DAN KOMUNIKASI PERUSAHAAN

Pengelolaan dan pemanfaatan layanan ICT Perusahaan memiliki ketentuan untuk menjaga keamanan sistem teknologi informasi dan komunikasi Perusahaan. Ketentuan keamanan sistem ICT Perseroan adalah sebagai berikut:

1. Ketentuan mengenai *user device: hardware* seperti desktop, laptop, *mobile device*, dan penggunaan *software* yang berlisensi maupun *free*;
2. Ketentuan mengenai *network*;
3. Ketentuan mengenal aplikasi: email, internet, *account*, dan *password*, serta pertukaran data.

INFORMATION AND COMMUNICATION TECHNOLOGY SYSTEM SECURITY TERMS

In managing and utilizing ICT services, the Company has terms to maintain the security of the Company's information and communication technology systems. The Company's ICT system security provisions are as follows:

1. Terms regarding user devices: hardware such as desktops, laptops, mobile devices, and the use of licensed and free software;
2. Terms regarding the network;
3. Terms for getting to know the application: email, internet, accounts, and passwords, as well as data exchange

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PROGRAM STRATEGIS TEKNOLOGI INFORMASI DAN KOMUNIKASI TAHUN 2025

Sepanjang tahun 2025, Perseroan telah mengoptimalkan penggunaan teknologi informasi di seluruh aktivitas bisnis. Perseroan juga telah merealisasikan program strategis ICT yang tertuang dalam Arsitektur Sistem Informasi Perusahaan, di antaranya:

1. Pengembangan aplikasi Audit
2. Integrasi H2H dan Aplikasi *E-Voucher*
3. Integrasi H2H dengan bank BRI
4. Peningkatan *Security*
5. Pemenuhan DR untuk *Availibility*
6. *Review User Access*

Program strategis ICT yang direalisasikan di tahun 2025 adalah sebagai berikut:

1. Pengembangan Aplikasi Audit
2. Integrasi H2H dengan Aplikasi *E-Voucher*
3. Peningkatan *Security*
4. Pemenuhan DR untuk *Availibility*
5. *Review User Access*

PELAKSANAAN INISIATIF DAN PENGEMBANGAN TEKNOLOGI INFORMASI DAN KOMUNIKASI PERUSAHAAN TAHUN 2025

Sepanjang tahun 2025, Perseroan telah merealisasikan sebanyak 11 inisiatif di bidang ICT yang dikelompokkan ke dalam tiga kelompok inisiatif, yaitu bidang pengembangan sistem, bidang pengembangan jaringan dan server, serta bidang *governance*.

INFORMATION AND COMMUNICATION TECHNOLOGY STRATEGIC PROGRAM IN 2025

Throughout 2025, the Company has optimized the use of information technology in all business activities. The Company has also implemented strategic ICT programs as outlined in the Company's Information System Architecture, including:

1. Audit Application Development
2. H2H Integration and E-Voucher Application
3. H2H Integration with BRI Bank
4. Security Improvement
5. DR Fulfillment for Availability
6. User Access Review

The ICT strategic programs that were realized in 2025 are as follows:

1. Audit Application Development
2. H2H Integration and E-Voucher Application
3. Security Improvement
4. DR Fulfillment for Availability
5. User Access Review

IMPLEMENTATION OF ICT INITIATIVES AND DEVELOPMENT IN 2025

In 2025, the Company has implemented 11 initiatives in the ICT sector which are grouped into three groups of initiatives, namely system development sector, network and server development sector, and governance sector.

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Inisiatif yang dilakukan Perseroan dalam pengembangan ICT di tahun 2025 adalah sebagai berikut:

The initiatives undertaken by the Company in ICT development in 2025 are as follows:

Tabel Pelaksanaan Inisiatif dan Pengembangan ICT Tahun 2025

Implementation of ICT Initiatives and Development in 2025

Kelompok Inisiatif / *Initiative Group*	Inisiatif / *Initiative*	Uraian / *Descriptive*	Status
Bidang Pengembangan Sistem / Systems Development	Implementasi *Host to host* / Host to Host Implementation	Integrasi Bank dengan aplikasi pembayaran ke Vendor / Integration of bank with payment application to vendors	Terealisasi / Realized
	Implementasi aplikasi SMSB / SMSB Application Implementation	Implementasi aplikasi untuk SOP / Application implementation for SOP	Terealisasi / Realized
	Enhancement Modul MM / MM Module Enhancement	*Update module Procurement untuk pembuatan PO* / Procurement module update for PO creation	Terealisasi / Realized
	Pembuatan Registrasi Vendor/ Vendor Registration Creation	Aplikasi untuk vendor SMBR yang baru melakukan pendaftaran ke SMBR setelah holding / Application for SMBR vendors registering with SMBR after holding process	Terealisasi / Realized
	Pengembangan Aplikasi Risk / Risk Application Development	Aplikasi yang digunakan oleh UNIT Risk untuk identifikasi Risiko / Applications used by Risk UNIT for risk identification	Terealisasi / Realized
	Integrasi dengan aplikasi Holding / Integration with Holding Applications	Integrasi aplikasi SMBR dengan aplikasi SIG (SKRS,FIOS,CSMS) / Integration of SMBR applications with SIG applications (SKRS, FIOS, CSMS)	Terealisasi / Realized
	Implementasi aplikasi MSO / MSO Application Implementation	Implementasi aplikasi maintenance / Implementation of maintenance application	Terealisasi / Realized
Bidang Pengembangan Jaringan dan Server / Network and Server Developmen	Implemntasi link VPN/IP public / VPN/Public IP Link Implementation	Jalur Backup vpn existing/ Backup channel for existing VPN	Terealisasi
	Implementasi FW / Firewall Implementation	Update Firewall Existing yang sudah end of support / Updating existing firewall that ended support	On Progress selesai Mei 2026 / On Progress – To be finished on May 2026
Bidang *Governance* / Governance	Review User Access / User Access Review	Melakukan review akses user terhadap aplikasi ERP SAP / Reviewing user access on SAP ERP applications	Terealisasi / Realized
	Pengujian DRC berkala / Regular DRC Testing	Memenuhi ketersedian system / Ensuring system availability	Terealisasi / Realized

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Perseroan juga telah menyiapkan dan melakukan beberapa inisiatif strategis terkait Integrasi IT dengan SIG. Upaya tersebut dilakukan untuk menciptakan *value* bagi Perseroan melalui Integrasi sesuai dengan yang telah tertuang dalam Buku Putih yang telah disusun. Informasi inisiatif strategi tersebut adalah sebagai berikut:

1. Integrasi pengelolaan IT *infrastructure* dengan Semen Indonesia
2. Sinergi dengan Semen Indonesia terkait peningkatan *security system*
3. Integrasi dengan aplikasi yang ada di Semen Indonesia agar satu dalam *system* layanan

The Company has also prepared and carried out several strategic initiatives related to IT integration with SIG. These efforts are made to create value for the Company through integration in accordance with what has been stated in the White Paper that has been prepared. Information on these strategic initiatives is as follows:

1. Integration of IT infrastructure management with Semen Indonesia.
2. Synergy with Semen Indonesia regarding security system improvement.
3. Integration with the existing applications at Semen Indonesia to be one in the service system.

PENCAPAIAN PENTING TAHUN 2025

Dalam menjalankan tata kelola teknologi informasi dan komunikasi di sepanjang tahun 2025, Perusahaan terlah berhasil meraih pencapaian penting atas realisasi pengembangan ICT Perseroan.

Pencapaian penting yang diraih Perseroan di tahun 2025 adalah sebagai berikut:

1. Menerapkan integrasi sistem dengan *stakeholder* seperti perbankan dalam mendukung kelancaran transaksi perusahaan dan peningkatan pelayanan kepada pelanggan
2. Bersinergi dengan Semen Indonesia dalam peningkatan *security IT*
3. Mendapat penghargaan IT *Awards* sebagai Top Digital Implementasi 2025 *Level Stars* 4 oleh Majalah It Works

KEY ACHIEVEMENTS IN 2025

In carrying out information and communication technology governance throughout 2025, the Company has successfully achieved significant milestones in the realization of its ICT development.

The key achievements attained by the Company in 2025 are as follows:

1. Implemented system integration with stakeholders such as banks to support smooth Company transactions and improve customer service
2. Synergized with Semen Indonesia to enhance IT security
3. Received the IT Awards as Top Digital Implementation 2025 Level Stars 4 from It Works Magazine

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TANTANGAN PENERAPAN TEKNOLOGI INFORMASI DAN KOMUNIKASI DI TAHUN 2025

Pengelolaan teknologi informasi di lingkungan Perseroan sepanjang tahun 2025 dihadapi dengan sejumlah tantangan, mulai dari penerapan teknologi seperti Industrial Internet of Things (IIoT), komputasi awan (*Cloud*), serta analitik berbasis kecerdasan buatan (AI) dan risiko yang harus dikelola secara terstruktur. Risiko keamanan siber menjadi perhatian utama, mengingat meningkatnya konektivitas antara sistem operasional dan sistem informasi perusahaan. Oleh karena itu, penguatan kontrol keamanan dan pengawasan berkelanjutan menjadi kebutuhan mendasar. Di sisi lain, tantangan integrasi antara sistem *legacy* dan platform teknologi modern masih menjadi kendala dalam menciptakan ekosistem digital yang terintegrasi serta ketersediaan sumber daya manusia dengan kompetensi yang relevan di bidang IT dan operasional juga menjadi faktor penghambat. Tantangan tersebut tentunya berdampak pada operasional Perseroan. Namun demikian, Perseroan mampu melewati tantangan dengan baik, melalui sinergi dan koordinasi dengan Semen Indonesia selaku holding dalam hal peningkatan *security* dan memaksimalkan sumber daya yang ada.

CHALLENGES IN THE IMPLEMENTATION OF INFORMATION AND COMMUNICATION TECHNOLOGY IN 2025

Throughout 2025, The management of information technology within the Company faced a number of challenges, including the implementation of technologies, such as the Industrial Internet of Things (IIoT), cloud computing, and artificial intelligence (AI)-based analytics, as well as risks that must be managed in a structured manner. Cybersecurity risks became a primary concern due to the increased connectivity between operational systems and the Company's information systems. Therefore, strengthening security controls and monitoring became fundamental needs. On the other hand, challenges in integrating legacy systems with modern technology platforms remain as obstacles to creating an integrated digital ecosystem, and the availability of human capital with relevant IT and operational competencies is also a limiting factor. These challenges impact the Company's operations. Nevertheless, the Company has been able to overcome these challenges through synergy and coordination with Semen Indonesia as the holding Company, particularly in terms of enhancing security and maximizing existing resources.

RENCANA STRATEGI DI TAHUN 2026

Dalam rangka mendukung pencapaian visi dan misi Perusahaan, manajemen telah merumuskan rencana strategi tahun 2026 yang selaras dengan arah pengembangan bisnis dan kondisi pasar yang berkembang. Perusahaan telah menetapkan strategi yang terukur dan adaptif guna memperkuat daya saing serta memastikan pertumbuhan usaha yang berkelanjutan. Rencana strategi ICT Perseroan di tahun 2026 mendatang yakni berfokus pada digitalisasi proses bisnis. Manajemen terus meningkatkan digitalisasi proses bisnis dengan mengembangkan aplikasi-aplikasi terintegrasi dan *tools* pendukung sebagai pendukung manajemen dalam mengelola Perseroan, melakukan analisa, dan mengambil keputusan. Rencana digitalisasi proses bisnis untuk tahun 2026 meliputi:

STRATEGY PLAN FOR 2026

To support the achievement of the Company's vision and mission, management has formulated the 2026 strategic plan in line with the direction of business development and evolving market conditions. The Company has established measurable and adaptive strategies to strengthen competitiveness and ensure sustainable business growth. The Company's ICT strategic plan for 2026 focuses on the digitalization of business processes. Management continues to advance the digitalization of business processes by developing integrated applications and supporting tools to assist management in overseeing the Company, conducting analysis, and making decisions. The business process digitalization plan for 2026 includes:

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1. Pengembangan aplikasi
   a. *Host to Host*
      - Penambahan fitur menggunakan SF Bank BRI, saat ini progres pengerjaan 85%, untuk *go live* masih menunggu kesiapan dari pihak bank BRI.
      - *Maintenance System Online* (MSO), yaitu aplikasi untuk melakukan pengelolaan aktivitas *maintenance* (pemeliharaan) yang terintegrasi dengan SAP Modul PM. Aplikasi ini berbasis *mobile* untuk memudahkan mekanik melaporkan jika terjadi kerusakan pada alat yang ada di pabrik.

   b. *Cargo Consolidation* (Carcon)
      Aplikasi yang digunakan adalah FIOS yang akan terintegrasi dengan SAP dan juga aplikasi turunan SAP. Sampai dengan akhir Januari 2026, masih dalam tahap pembuatan FUR (*Form User Request*) dari pihak Logistik.

   c. SKSR
      Mekanisme pengembalian semen yang akan terintegrasi dengan SAP SMBR dan SAP SIG.

2. Keamanan Aplikasi
   Keamanan aplikasi mencakup pada *Confidentiality* (kerahasiaan data), *Integrity* (integritas data) & *Availblity* (berfungsi dan dapat diakses). Beberapa aspek dari keamanan aplikasi meliputi :
   - *Application Security in Development*
     Meningkatkan keamanan kode pada saat pengembangan (*development*) seperti menambahkan validasi input, *secure authentication*, menambahkan *session management*, dan mengikuti standar keamanan *programming* (*secure programming guide*)
   - *Access Control*
     Meningkatkan keamanan akses dengan memberikan hak akses sesuai dengan tugas dari pengguna (*Role-Based Access Control*), menambahkan autentikasi dua faktor (*Multi-Factor Authentication*), dan menerapkan *Single Sign-On* .

1. Application Development
   a. Host to Host
      - Addition of features using the SF Bank BRI service is currently 85% complete; the go-live date is pending readiness from Bank BRI.
      - Maintenance System Online (MSO) is an application for managing maintenance activities, integrated with the SAP PM Module. This mobile-based application facilitates mechanics in reporting equipment breakdowns within the plant.

   b. Cargo Consolidation (Carcon)
      The application used is FIOS, which will be integrated with SAP and its derivative applications. As of January 31, 2026, it is still developing the Form User Request (FUR) by the Logistics Department.

   c. SKSR
      A cement return mechanism that will be integrated with SAP SMBR and SAP SIG.

2. Application Security
   Application security encompasses Confidentiality (data privacy), Integrity (data integrity), and Availability (functionality and accessibility). Key aspects of application security include:
   - Application Security in Development
     Enhancing code security during development by adding input validation, secure authentication, session management, and adhering to secure programming standards (secure programming guide).
   - Access Control
     Improving access security by granting rights in accordance with the user's role (Role-Based Access Control), implementing multi-factor authentication, and applying Single Sign-On.

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- Keamanan Data
  Meningkatkan keamanan data untuk melindungi dari akses yang tidak sah, perubahan yang tidak diinginkan, pencurian, atau kerusakan dengan menggunakan *Data Encryption* dan *Data Masking.* Melakukan *backup* secara berkala untuk mencegah kehilangan data akibat serangan atau kesalahan sistem Keamanan Jaringan & Infrastruktur Aplikasi
- Menggunakan *firewall* pada aplikasi
  Berfungsi sebagai sistem deteksi dan pencegahan akses tidak sah, menyaring trafik berbahaya, melindungi data sensitif dan mencegah *DDoS Attack*, melakukan *patching* dan update aplikasi untuk menutup celah keamanan.

3. *Infrastucture* & Keamanan Jaringan
   - Peremajaan perangkat jaringan di pabrik Baturaja 2 .
   - Peremajaan perangkat *Fire Wall* di setiap *site* perusahaan
   - Replikasi server DC Baturaja ke DC Palembang akan dilakukan pada Semester II tahun 2025
   - Penerapan autentifikasi dua faktor untuk VPN MFA (*Multi Factor Authentication*)
   - Melakukan konfirmasi terkait pengguna akun SAP di internal SMBR
   - Memelihara dan menginventaris Aset ICT Perseroan
   - Membuat Aplikasi aset yang mencatat master aset ICT SMBR sesuai dengan SKD Nomor PH.01.02/0015A/2022
   - Melakukan sewa laptop & PC untuk pemenuhan kebutuhan sarana kerja karyawan
   - Melakukan cek aset untuk pengendalian aset dan penyesuaian dengan pencatatan pembelian aset.

- Data Security
  Improving data security to protect against unauthorized access, unwanted changes, theft, or damage by applying data encryption and data masking. Regular backups are performed to prevent data loss due to attacks or system failures in Application Network & Infrastructure Security.
- Using firewalls for applications
  Helps detect and prevent unauthorized access, filter harmful traffic, protect sensitive data, prevent DDoS attacks, and conducting patching and application updates to close security vulnerabilities.

3. Infrastructure & Network Security
   - Renewal of network devices at the Baturaja 2 plant.
   - Renewal of firewalls at each Company site.
   - Replication of the Baturaja Data Center server to the Palembang Data Center will be carried out in the second semester of 2025.
   - Implementation of two-factor authentication for VPN MFA (Multi-Factor Authentication).
   - Confirmation of SAP account users within SMBR.
   - Maintenance and inventory of the Company's ICT assets.
   - Development of asset application that records ICT master assets of SMBR in accordance with SKD No. PH.01.02/0015A/2022.
   - Leasing of laptops and PCs to fulfill employees' work facility needs.
   - Asset checks for asset control and reconciliation with asset purchase records.

Analisis dan Pembahasan Manajemen

Management Discussion and Analysis



05



Tinjauan Perekonomian dan Industri
Economic and Industrial Overview

ANALISIS PEREKONOMIAN GLOBAL DAN NASIONAL

Berdasarkan laporan World Economic Outlook yang diterbitkan oleh International Monetary Fund, pertumbuhan ekonomi dunia pada tahun 2025 diproyeksikan berada pada level 3,3%. Angka ini mencerminkan moderasi pertumbuhan, terutama di negara-negara maju yang diperkirakan hanya tumbuh sekitar 1,8%. Sementara itu, kelompok negara berkembang masih menunjukkan resiliensi dengan tingkat pertumbuhan yang diperkirakan mencapai 4,2%.

Di tengah tekanan global tersebut, perekonomian nasional justru memperlihatkan kinerja yang relatif solid. Data dari Badan Kebijakan Fiskal di bawah Kementerian Keuangan Republik Indonesia mencatat bahwa pertumbuhan ekonomi Indonesia pada tahun 2025 mengalami kenaikan hingga mencapai 5,11% (c-to-c) dibanding tahun sebelumnya yang hanya mencapai 5,03% (c-to-c). Pertumbuhan ini didorong oleh kontribusi hampir di seluruh sektor usaha, kecuali pertambangan dan penggalian yang terkontraksi sebesar 0,66%.

Stabilitas ekonomi tersebut juga tercermin dari capaian inflasi yang terkendali. Kementerian Koordinator Bidang Perekonomian Republik Indonesia mencatat bahwa kondisi makroekonomi Indonesia tetap terjaga dengan baik. Laju berhasil dikendalikan dalam kisaran target sebesar 2,5±1% dan tercatat sebesar 2,72% (yoy) pada November 2025. Kondisi positif ini juga tercermin di sektor pasar keuangan. Kinerja Indeks Harga Saham Gabungan (IHSG) terus menguat dan berada di level 8.644,26 pada 29 Desember 2025. Capaian tersebut mencerminkan kepercayaan investor yang tetap terjaga terhadap prospek perekonomian nasional.

Lebih lanjut, Kementerian Keuangan menyampaikan bahwa pertumbuhan ekonomi Indonesia 2025 berhasil dipertahankan di level 5,04% (yoy). Capaian ini didorong oleh permintaan domestik yang kuat, kinerja ekspor yang solid, investasi yang resilien, serta optimalisasi dukungan belanja pemerintah. Pertumbuhan ekonomi didukung oleh APBN, yang berperan dalam menjaga daya beli masyarakat dan mendukung dunia usaha. Di tahun 2025, Konsumsi masyarakat mengalami pertumbuhan, didorong oleh

GLOBAL AND NATIONAL ECONOMIC ANALYSIS

The International Monetary Fund (IMF) projected in the World Economic Outlook (WEO) report that the 2025 global economic growth would reach 3.3%. This reflects a moderation in growth, particularly in advanced economies, which were expected to grow by only around 1.8%. Meanwhile, emerging market economies continued to demonstrate resilience, with growth rates forecasted at 4.2%.

Amid these global pressures, the national economy showed relatively strong performance. Data from the Fiscal Policy Agency, under the Ministry of Finance of the Republic of Indonesia, indicate that Indonesia's economic growth in 2025 surged to 5.11% (C-to-C), compared to 5.03% (C-to-C) in the previous year. This growth was driven by contributions from nearly all business sectors, except for mining and quarrying, which contracted by 0.66%.

Economic stability was also reflected in controlled inflation rates. The Coordinating Ministry for Economic Affairs of the Republic of Indonesia reported that Indonesia's macroeconomic conditions are well maintained. Inflation was successfully contained within the target range of 2.5±1%, recorded at 2.72% YoY in November 2025. This positive condition was also shown in the financial markets. The Jakarta Composite Index (IHSG) continued to strengthen, which stood at 8,644.26 as of December 29, 2025. This achievement reflects sustained investor confidence in the outlook for the national economy.

Furthermore, the Ministry of Finance stated that Indonesia's economic growth in 2025 was maintained at 5.04% YoY. This achievement was supported by strong domestic demand, robust export performance, resilient investment, and optimal support from government spending. Economic growth was reinforced by the State Budget (APBN), which played a key role in maintaining public purchasing power and supporting the business sector. In 2025, household consumption grew, driven by increased population mobility, digital transactions,



meningkatnya mobilitas penduduk, transaksi digital dan dukungan kebijakan pemerintah. Konsumsi rumah tangga mencapai 4,89% (yoy) dengan pengeluaran terbesar berasal dari kenaikan transportasi dan komunikasi sebesar 6,41%. Selain itu, konsumsi pemerintah juga diketahui meningkat sebesar 5,49%. Capaian ini menunjukkan komitmen pemerintah melalui APBN dalam menjaga daya beli masyarakat dan mendukung momentum pertumbuhan perekonomian Indonesia.

and supportive government policies. Household consumption hit 4.89% YoY, with the largest expenditure increase stemming from transportation and communications, which rose by 6.41%. In addition, government consumption also went up by 5.49%. These results demonstrate the government's commitment, through the State Budget, to maintaining public purchasing power and supporting the momentum of Indonesia's economic growth.

Tinjauan Perekonomian dan Industri
Economic and Industrial Overview

ANALISIS INDUSTRI DAN POSISI PERUSAHAAN DALAM INDUSTRI

Pada tahun 2025, industri semen nasional dihadapi dengan sejumlah tantangan, salah satunya kondisi kelebihan kapasitas (*overcapacity*) yang cukup tinggi. Kapasitas terpasang industri semen Indonesia tercatat mencapai sekitar 120 juta ton per tahun, sementara konsumsi domestik hanya berada pada kisaran 62–65 juta ton, sehingga tingkat utilisasi industri relatif rendah, yakni sekitar 65%-70%. Kondisi ini mendorong persaingan usaha yang semakin ketat di antara pelaku industri, terutama dalam hal harga jual dan efisiensi biaya.

Selain itu, anggaran infrastruktur yang relatif stagnan juga menjadi tantangan industri semen nasional. Anggaran infrastruktur 2025 masih belum menunjukkan peningkatan, dengan tingkat pertumbuhan infrastruktur sebesar 11,1% atau lebih rendah dibandingkan tahun sebelumnya sebesar 12,7%. Penurunan pertumbuhan infrastruktur ini sejalan dengan kebijakan Pemerintah Pusat yang menurunkan anggaran perumahan dan fasilitas umum di tahun 2025.

Berdasarkan data Data Asosiasi Perusahaan Semen Seluruh Indonesia (ASPERSSI), permintaan semen domestik pada tahun 2025 mengalami penurunan sebesar 1,5% menjadi 63,91 juta ton. Penurunan ini diakibatkan oleh permintaan semen curah yang turun 9,4% (yoy). Di sisi lain, segmen semen kantong justru mampu tumbuh sebesar 0,5%.

Meskipun permintaan domestik melemah, aktivitas ekspor semen di tahun 2025 diketahui meningkat signifikan sebesar 32,2% (yoy) menjadi 1,32 juta ton. Peningkatan tersebut terutama didorong oleh permintaan dari berbagai negara tujuan, dengan pasar utama berasal dari Timor Leste sebesar 39%, Australia sebesar 27%, Maldives sebesar 14%, Papua Nugini sebesar 12%, serta Filipina sebesar 8%.

INDUSTRY ANALYSIS AND COMPANY POSITION IN THE INDUSTRY

In 2025, the national cement industry encountered several challenges, one being a significant overcapacity. The Indonesian cement industry's registered capacity stood at around 120 million tons per year, while domestic consumption was only in the range of 62–65 million tons, resulting in a relatively low industrial utilization rate of around 65%–70%. This situation has fostered increasingly fierce competition among industry players, particularly regarding selling prices and cost efficiency.

Furthermore, the relatively stagnant infrastructure budget also presented a challenge to the national cement industry. The 2025 infrastructure budget has yet to show any increase, with infrastructure growth at 11.1%, lower than the previous year's 12.7%. This decline in infrastructure growth aligned with the Central Government's policy of reducing the budget for housing and public facilities in 2025.

According to data from the Indonesia Cement Association (ASPERSSI), domestic cement demand in 2025 decreased by 1.5% to 63.91 million tons due to a 9.4% year-on-year (yoy) decline in demand for bulk cement. Meanwhile, the bagged cement segment witnessed a growth by 0.5%.

Despite weakening domestic demand, cement exports are projected to rise substantially by 32.2% year-on-year to 1.32 million tons in 2025, primarily fueled by demand from various destination countries, with Timor-Leste (39%), Australia (27%), the Maldives (14%), Papua New Guinea (12%), and the Philippines (8%).

Tinjauan Operasi Per Segmen Usaha
Overview of Operations Per Business Segment

DASAR PENERAPAN SEGMEN USAHA

Mengacu pada Pasal 3 Anggaran Dasar Perusahaan, maksud dan tujuan Semen Baturaja adalah melakukan usaha di bidang persemenan dan industri kimia dasar lainnya serta optimalisasi pemanfaatan sumber daya yang dimiliki Perseroan. Hal tersebut dilakukan dalam rangka menghasilkan barang dan/atau jasa yang bermutu tinggi dan berdaya saing kuat untuk mendapat/mengejar keuntungan, guna meningkatkan nilai Perseroan dengan prinsip-prinsip Perseroan Terbatas.

Produk yang dihasilkan oleh Perseroan adalah semen, terak, mortar, dan *white clay* (tanah liat putih), dan *ground limestone*. Sementara itu, Perusahaan melalui PT Baturaja Multi Usaha (BMU) yang merupakan entitas anak, melaksanakan kegiatan usaha di bidang transportasi dan distribusi semen. Produk dan jasa yang dihasilkan Perusahaan dan entitas anak Perusahaan, merupakan sumber pendapatan Perusahaan secara konsolidasian. Hal tersebut sebagaimana yang tersaji pada informasi keuangan, sebagai salah satu tolok ukur bagi manajemen untuk mengevaluasi kinerja Perusahaan.

Pembahasan tinjauan operasi per segmen usaha pada Laporan Tahunan ini disajikan berdasarkan informasi keuangan yang digunakan oleh manajemen, selaku pengambil keputusan operasional, dalam mengevaluasi kinerja segmen dan menentukan alokasi sumber daya yang dimiliki Perusahaan. Manajemen telah menetapkan segmen operasi berdasarkan aktivitas dari setiap kegiatan operasi Perusahaan serta entitas anak atas produk dan jasa yang dihasilkan.

SEGMEN USAHA BERDASARKAN PRODUK DAN JASA YANG DIHASILKAN

PRODUK SEMEN

Bergerak dalam industri semen, Perseroan memproduksi 4 (empat) tipe produk semen dan sejumlah produk sampingan ataupun jasa, dengan uraian yang dapat dilihat pada tabel berikut:

BASIS FOR IMPLEMENTATION OF BUSINESS SEGMENTS

In line with Article 3 of the Company's Articles of Association, the aims and objectives of Semen Baturaja are to conduct business in the cement and other basic chemical industries while optimizing the utilization of the Company's resources. The aim is to produce high-quality and highly competitive goods and/or services, pursue profits, and increase the value of the Company with the principles of a Limited Liability Company.

The Company's products include cement, clinker, white clay, and ground limestone. Additionally, through its subsidiary PT Baturaja Multi Usaha (BMU), the Company engages in cement distribution and transportation. The products and services produced by the Company and its subsidiaries are a consolidated source of income for the Company and are presented in the financial information as one of the benchmarks for management to evaluate performance.

The operational review per business segment presented in this Annual Report is based on financial information used by Management as the operational decision maker in evaluating segment performance and determining the allocation of resources. Management has determined the operating segments based on the activities of each of the Company's and its subsidiaries' operating activities for the products and services produced.

BUSINESS SEGMENT BASED ON PRODUCTS AND SERVICES PRODUCED

CEMENT PRODUCTS

As a company operating in the cement industry, the Company currently produces 4 (four) types of cement products, described as follows:

Tinjauan Operasi Per Segmen Usaha

Overview of Operations Per Business Segment

Tabel Produk Semen **Table of Cement Products**

No	Tipe	Uraian
1	Ordinary Portland Cement (OPC) Tipe I Indonesian Standard: SNI No. 031/ BSKJI/ Baristand-Palembang/ MS.1/III/2022	• OPC Tipe I merupakan salah satu jenis produk Perseroan yang memenuhi kriteria SNI 2049: 2015 dan dapat direkomendasikan untuk keperluan bangunan konstruksi pada umumnya untuk semua mutu beton tanpa memerlukan syarat-syarat khusus. OPC Tipe I mempunyai keunggulan, karena cepat kering, memiliki daya rekat yang kuat, hasil adukan yang tidak mudah retak dan kekuatan tekan yang baik. / OPC Type I is one of the Company's product types that meets the criteria of SNI 2049: 2015 and can be recommended for construction building needs in general for all concrete grades without requiring special requirements. OPC Type I has the advantage, because it dries quickly, has strong adhesion, the results of the mortar are not easily cracked and good compressive strength. • OPC Tipe I tersedia dalam kemasan zak 50 kilogram, *bigbag* 1.000 kilogram dan curah. OPC Tipe I biasanya diaplikasikan pada struktur jembatan, jalan beton, komponen bangunan bertingkat seperti panel beton, tiang pancang, landasan pacu pesawat udara. / OPC Type I is available in 50 kg sacks, 1,000 kg big bags and bulk. OPC Type I is usually applied to bridge structures, concrete roads, multi-storey building components such as concrete panels, piles, aircraft runways.
2	Ordinary Portland Cement (OPC) Tipe II Indonesian Standard: SNI No. 032/BSKJI/ BaristandPalembang/ MS.1/III/2022	OPC Tipe II merupakan salah satu jenis produk Perseroan yang memenuhi kriteria SNI 2049: 2015 dan dapat direkomendasikan untuk keperluan bangunan konstruksi yang memerlukan ketahanan terhadap kandungan asam sulfat sedang (0,10 - 0,20%) & panas hidrasi bersifat sedang "Medium Resistance". OPC Tipe II tersedia dalam kemasan bigbag 1.000 kilogram dan curah. OPC Tipe II biasanya diaplikasikan pada bangunan yang letaknya di pinggir laut, tanah rawa, dermaga, saluran irigasi dan bendungan. / OPC Type II is one of the Company's product types that meets the criteria of SNI 2049: 2015 and can be recommended for construction building needs that require resistance to moderate sulfuric acid content (0.10 - 0.20%) & medium hydration heat "Medium Resistance". OPC Type II is available in big bags of 1,000 kilograms and in bulk. OPC Type II is usually applied to buildings located on the seafront, marshlands, wharves, irrigation canals and dams.
3	Ordinary Portland Cement (OPC) Tipe V SNI No. 033/BSKJI/ BaristandPalembang/ MS.1/III/2022	OPC Tipe V merupakan salah satu jenis produk yang memenuhi kriteria SNI 2049: 2015 dan dapat direkomendasikan untuk keperluan bangunan konstruksi yang memerlukan ketahanan terhadap kandungan asam sulfat tinggi (lebih dari 0,20%) & panas hidrasi bersifat tinggi "*Ultra Resistance*". OPC Tipe V tersedia dalam kemasan bigbag 1.000 kilogram dan curah. OPC Tipe V biasanya diaplikasikan pada bangunan yang letaknya di pinggir laut, daerah rawa, bangunan Instalasi Pengolahan Air Limbah (IPAL), kawasan tambang, pembangkit tenaga nuklir dan proyek geotermal. / OPC Type V is a type of product that meets the criteria of SNI 2049: 2015 and can be recommended for construction building needs that require resistance to high sulfuric acid content (more than 0.20%) & high hydration heat "Ultra Resistance". OPC Type V is available in big bags of 1,000 kilograms and in bulk. OPC Type V is usually applied to buildings located on the seafront, swamp areas, Wastewater Treatment Plant (WWTP) buildings, mining areas, nuclear power plants and geothermal projects.
4	Portland Composite Cement (PCC) Indonesian Standard: SNI No. 015/ BSPJI-Palembang/ MS.1/ II/2023	PCC merupakan salah satu jenis produk Perseroan yang memenuhi kriteria SNI 7064: 2014 dan dapat direkomendasikan untuk keperluan bangunan konstruksi pada umumnya. PCC mempunyai keunggulan karena memiliki panas hidrasi lebih rendah sehingga akan lebih mudah dalam proses pengerjaan dan dapat menghasilkan permukaan beton serta plester yang lebih rapat dan halus. PCC juga memiliki daya rekat yang kuat, kedap air dan kekuatan tekan yang baik. PCC tersedia dalam kemasan zak 50 kilogram, bigbag 1.000 kilogram dan curah. PCC biasanya diaplikasikan pada bangunan konstruksi pada umumnya seperti bangunan perumahan, gedung bertingkat, jembatan, batako, paving block. / PCC is one of the Company's product types that meets the criteria of SNI 7064: 2014 and can be recommended for construction building needs in general. PCC has the advantage of having a lower hydration heat so it was at easier to work with and can produce a denser and smoother concrete and plaster surface. PCC also has strong adhesion, water resistance and good compressive strength. PCC is available in 50 kg sacks, 1,000 kg big bags and bulk. PCC is usually applied to construction buildings in general, such as residential buildings, multi-storey buildings, bridges, concrete blocks, paving blocks.

Tinjauan Operasi Per Segmen Usaha
Overview of Operations Per Business Segment

PRODUK TERAK

Terak atau klinker merupakan produk setengah jadi untuk pembuatan semen yang berasal dari pembakaran campuran bahan baku, yang terdiri dari batu kapur, tanah liat, pasir besi, dan pasir silika. Selain produksi semen, Perseroan memiliki lini bisnis produksi terak yang dihasilkan di pusat produksi yang terletak di Baturaja, yakni Pabrik Baturaja I dengan kapasitas 1.200.000 ton/tahun dan Pabrik Baturaja II dengan kapasitas 1.500.000 ton/tahun.

WHITE CLAY

White Clay atau tanah liat merupakan produk turunan yang dihasilkan Semen Baturaja. Produk ini diperoleh langsung dari proses penambangan di area milik Perseroan. *White Clay* memiliki banyak kegunaan salah satunya sebagai bahan dalam proses pembuatan keramik dan pupuk NPK. Selain itu, terdapat juga hilirisasi berupa pengembangan produk lainnya seperti beton *porous* dan *fibre cement board*.

GROUND LIMESTONE

Ground Limestone atau Batu Kapur pecah merupakan produk sampingan SMBR yang digunakan di Pembangkit Listrik Tenaga Uap (PLTU) untuk mengurangi emisi sulfur dioksida (SOx) dari hasil pembakaran batu bara, serta dapat juga digunakan untuk mengurangi keasaman dalam lingkungan dan air sebagai netralisasi limbah asam tambang dan air asam.

JASA PENGANGKUTAN DAN LAIN-LAIN

Semen Baturaja melalui PT Baturaja Multi Usaha (BMU) yang merupakan entitas anak Perusahaan, melaksanakan kegiatan usaha di bidang transportasi semen zak, curah, dan bigbag. Selain menjadi transportir semen, BMU juga menjadi transportir bahan-bahan material seperti, klinker dalam negeri, *pozzolan, gypsum*, dan *lateric ores*, serta limbah bahan berbahaya dan beracun. Di samping itu, BMU juga bergerak sebagai distributor Semen Baturaja dengan menjual semen jenis zak, curah, dan *bigbag*.

CLINKER PRODUCTS

Clinker is an essential raw material for the production of cement. The process of making clinker involves burning a mixture of raw materials such as limestone, clay, iron sand, and silica sand. The Company operates two production centers for clinker, which are the Baturaja I Plant and the Baturaja II Plant, both located in Baturaja, Indonesia. The Baturaja I Plant has a capacity of 1,200,000 tons per year, while the Baturaja II Plant has a capacity of 1,500,000 tons per year.

WHITE CLAY

White Clay is a derivative produced by Semen Baturaja. It is obtained from the mining process in the Company's area. White Clay has many uses, one of which is as a material in the ceramics and NPK fertilizer production processes. In addition, there is downstream development involving other products, such as porous concrete and fibre cement board.

GROUND LIMESTONE

Ground Limestone is a byproduct of SMBR used in Steam Power Plants (PLTU) to reduce sulfur dioxide (SOx) emissions from coal combustion, and it can also be used to decrease acidity in the environment and water as a neutralizer of acid mine waste and acid water.

FREIGHT SERVICES AND OTHERS

PT Baturaja Multi Usaha (BMU), a subsidiary of Semen Baturaja, is engaged in cement transportation services through cement sacks, bulk, and big bags. In addition to cement, BMU also transports other materials such as domestic clinker, pozzolan, gypsum, and lateritic ores, as well as hazardous and toxic waste materials. BMU also acts as a distributor of Semen Baturaja by selling cement in various types of sacks, bulk, and bigbags.

Tinjauan Operasi Per Segmen Usaha
Overview of Operations Per Business Segment

STRATEGI PENGEMBANGAN SEGMEN USAHA DAN TANTANGAN YANG DIHADAPI SERTA UPAYA PERUSAHAAN DALAM MENGHADAPI TANTANGAN

Strategi Perseroan berfokus pada peningkatan profitabilitas, baik bagi SMBR maupun entitas induk, melalui penciptaan nilai tambah di setiap tahapan proses bisnis. Perseroan menerapkan *best practice operational* secara konsisten di seluruh lini produksi serta melakukan efisiensi biaya guna menjaga daya saing di tengah kondisi industri semen yang masih kompetitif.

Dalam rangka meningkatkan kinerja Perseroan pada tahun 2025, strategi utama yang dijalankan antara lain:

1. *Strengthen the leading & profitable market position* melalui inisiatif *Go To Market Strategy* yang selaras dengan strategi Holding.
2. Pelaksanaan program efisiensi terintegrasi SMBRG045, yang meliputi optimalisasi *supply chain* dan *sourcing excellence*, peningkatan pemanfaatan *alternative fuel* dan material, pengendalian dan penurunan faktor terak, penerapan *plant automation* berbasis industri 4.0 melalui *Intelligence Process Control System* untuk mendorong perbaikan kinerja operasional, serta penurunan beban bunga melalui percepatan pembayaran utang bank jangka panjang dan pencapaian target keberlanjutan *Sustainability Linked Loan* (SLL).
3. Peningkatan dan diversifikasi pendapatan, khususnya melalui pengembangan dan penjualan produk non-semen seperti *limestone* dan *white clay*, guna mengoptimalkan pemanfaatan aset Perseroan.
4. Penguatan kualitas sumber daya manusia, melalui pengembangan sistem manajemen talenta yang selaras dengan strategi induk, untuk menciptakan SDM yang unggul, profesional, dan adaptif terhadap perubahan.

BUSINESS SEGMENT DEVELOPMENT STRATEGY AND CHALLENGES FACED AND COMPANY EFFORTS IN FACING CHALLENGES

The Company's strategy is focused on enhancing profitability for SMBR and the parent entity by creating added value at every stage of the business process. The Company consistently implements operational best practices across all production lines and implements cost efficiencies to maintain competitiveness amidst the still-competitive cement industry.

In order to enhance the Company's performance in 2025, the key strategies implemented include the following:

1. Strengthening the leading and profitable market position through Go To Market Strategy initiatives aligned with the Holding's strategy.
2. Implementation of the integrated efficiency program SMBRG045, encompassing supply chain optimization and sourcing excellence, increased utilization of alternative fuels and materials, control and reduction of the clinker factor, implementation of industry 4.0-based plant automation through an Intelligence Process Control System to drive operational performance improvement, as well as reduction of interest expenses through the acceleration of long-term bank debt repayment and the achievement of Sustainability Linked Loan (SLL) sustainability targets.
3. Enhancement and diversification of revenue, particularly through the development and sale of non-cement products such as limestone and white clay, in order to optimize the utilization of the Company's assets.
4. Strengthening the quality of human capital through the development of a talent management system aligned with the parent company's strategy, to cultivate superior, professional, and adaptive human capital capable of responding to change.

Tinjauan Operasi Per Segmen Usaha
Overview of Operations Per Business Segment

5. Selain itu, Perseroan secara berkelanjutan melakukan *continuous improvement* dalam penerapan Tata Kelola Perusahaan yang Baik (*Good Corporate Governance*/ GCG) sebagai fondasi keberlanjutan dan kepercayaan pemangku kepentingan

5. In addition, the Company continuously undertakes ongoing improvement in the implementation of Good Corporate Governance (GCG) as the foundation for sustainability and stakeholder trust.

KINERJA SEGMEN USAHA

Perkembangan Volume Produksi 2024-2025

(Dalam ton)

BUSINESS SEGMENT PERFORMANCE

Development of Production Volume 2024-2025

(In tons)

Produk / *Product*	2025	2024	Kenaikan/Penurunan / *Increase/Decrease*	
			Selisih / *Difference*	Persentase (%) / *Percentage (%)*
Semen / Cement	2.463.084	2.235.191	227.893	10,20
Ordinary Portland Cement (OPC) Tipe I / Ordinary Portland Cement (OPC) Type I	695.861	593.286	102.575	17,29
Ordinary Portland Cement (OPC) Tipe II / Ordinary Portland Cement (OPC) Type II	-	-	-	-
Ordinary Portland Cement (OPC) Tipe V / Ordinary Portland Cement (OPC) Type V	-	-	-	-
Portland Composite Cement (PCC)	1.767.223	1.641.905	125.318	7,63
Terak / Clinker	1.638.839	1.522.804	116.035	7,62
White Clay	30.514	27.557	2.957	10,73
Ground Limestone	23.884	10.601	13.283	125,30

Total volume produksi semen yang dihasilkan Perseroan pada tahun 2025 mencapai 2.463.084 ton, meningkat 10,20% dibandingkan dengan realisasi tahun 2024 sebesar 2.235.191 ton.

The Company recorded total cement product sales of 2,463,084 in 2025, an increase of 10.20% compared to the number of product sales in 2024 of 2,235,191 tons.

Konsumsi Panas dan Pemakaian Listrik atas Operasional Pabrik 2024-2025

Heat Consumption and Electricity Usage for Plant Operations 2024-2025

Produk / *Product*	2025	2024	Kenaikan/Penurunan / *Increase/Decrease*	
			Selisih / *Difference*	Persentase (%) / *Percentage (%)*
Heat Consumption (kcal/kg)	773,52	765,92	7,60	0,99
Indeks Pemakaian Listrik (kWh/ton) / Electricity Usage Index (kWh/ton)	81,54	78,25	3,29	4,20

Tinjauan Operasi Per Segmen Usaha
Overview of Operations Per Business Segment

Nilai konsumsi panas atau *heat consumption* Perseroan pada tahun 2025 mencapai 773,52 Kcal/Kg, dengan indeks pemakaian listrik mencapai 81,54 kWh/ton. Realisasi ini meningkat dibandingkan dengan tahun sebelumnya yakni nilai konsumsi panas atau *heat consumption* mencapai 765,92 Kcal/Kg dengan indeks pemakaian listrik mencapai 78,17 kWh/ton.

The Company's heat consumption value in 2025 reached 773.52 Kcal/Kg, with an electricity consumption index of 81.54 kWh/ton. This realization represents an increase compared to the previous year, in which the heat consumption value reached 765.92 Kcal/Kg with an electricity consumption index of 78.17 kWh/ton.

Faktor Terak dan Utilisasi atas Operasional Pabrik 2024-2025
(Dalam persen)

Clinker Factors and Utilization of Plant Operations in 2024-2025
(In percent)

Produk / *Product*	2025	2024	Kenaikan/Penurunan / *Increase/Decrease*	
			Selisih / *Difference*	Persentase (%) / *Percentage (%)*
Faktor Terak / Clinker Factor	67,26	67,17	0,09	0,13
Utilisasi / Utilization	63,98	58,06	5,92	10,20

Faktor terak atas operasional pabrik di tahun 2025 tercatat sebesar 67,26%, sedangkan utilitas atas operasional pabrik sebesar 63,98%.

The clinker factor for plant operations in 2025 was recorded at 67.26%, while the plant operations utilization rate stood at 63.98%.

Volume Penjualan Produk 2024-2025
(Dalam ton)

Product Sales Volume in 2024-2025
(In tons)

Produk / *Product*	2025	2024	Kenaikan/Penurunan / *Increase/Decrease*	
			Selisih / *Difference*	Persentase (%) / *Percentage (%)*
Semen / Cement	2.456.293	2.234.756	221.537	9,91
Terak / Clinker	0	-	0	0
White Clay	30.802	27.454	3.349	12,20
Ground Limestone	8.917	3.420	5.497	160,73
Jumlah / Total	**2.496.012**	**2.265.630**	**230.383**	**10,17**

Pada tahun 2025, volume penjualan produk mencapai 2.496.012 ton, meningkat 10,17% dibandingkan dengan tahun sebelumnya sebesar 2.265.630 ton. Volume penjualan didominasi oleh produk semen sebesar 2.456.293 ton, *white clay* 30.802 ton dan *Ground Limestone* 8.917 ton.

In 2025, the product sales volume reached 2,496,012 tons, an increase of 10.17% compared to the previous year's volume of 2,265,630 tons. Sales volume was dominated by cement products at 2,456,293 tons, white clay at 30,802 tons, and ground limestone at 8,917 tons.

Tinjauan Operasi Per Segmen Usaha
Overview of Operations Per Business Segment

PENDAPATAN DAN PROFITABILITAS SEGMEN USAHA

Pendapatan dan Profitabilitas Segmen Usaha 2024-2025
(Dalam jutaan Rupiah)

BUSINESS SEGMENT REVENUE AND PROFITABILITY

Business Segment Revenue and Profitability in 2024-2025
(In millions of rupiah)

Produk / *Product*	2025	2024	Kenaikan/Penurunan / *Increase/Decrease*	
			Selisih / *Difference*	Persentase (%) / *Percentage (%)*
Penjualan Baturaja Mortar / Sales of Baturaja Mortar	2.332.688	2.069.991	262.697	12,69
Penjualan *White Clay* / Sales of White Clay	21.719	18.888	2.831	14,99
Pendapatan Jasa Pengangkutan / Transportation Services Revenue	6.125	1.262	4.863	385,34
Pendapatan *Limestone* / Limestone Revenue	1.158	455	703	154,51
Lain-lain / Others	216	756	(540)	(71,43)
Jumlah / Total	**2.361.906**	**2.091.352**	**270.554**	**12,94**

Total pendapatan Perseroan secara keseluruhan pada tahun 2025 mencapai Rp2,36 triliun, meningkat dibandingkan dengan tahun 2024 sebesar Rp2,09 triliun. Peningkatan pendapatan ini di dorong oleh meningkatnya volume penjualan semen sebesar 12,69% Selanjutnya diikuti oleh penjualan *white clay* yang meningkat 14,99% dan penjualan *limestone* yang meningkat 154,51%.

The Company's total revenue in 2025 reached Rp2.36 trillion, an increase compared to Rp2.09 trillion in 2024. This was driven by an increase in sales volume of cement by 12.69%, followed by sales of white clay, which increased by 14.99%, and sales of limestones, which increased by 154.51%.

Sementara itu, profitabilitas segmen usaha di tahun 2025 berdasarkan laba bersih yang dibukukan mencapai Rp171,92 miliar, mengalami peningkatan sebesar 33,01% jika dibandingkan profitabilitas di tahun 2024 mencapai Rp129,25 miliar. Peningkatan terhadap profitabilitas segmen usaha disebabkan oleh peningkatan volume penjualan semen dan efisiensi non operasional atas beban keuangan Perseroan.

Meanwhile, business segment profitability in 2025 based on net profit recorded reached Rp171.92 billion, an increase of 33.01% compared to profitability in 2024, reaching Rp129,25 billion. This increase in business segment profitability was due to an increase in cement sales volume and non-operational efficiency in the Company's financial burden.

RENCANA STRATEGIS PENGEMBANGAN SEGMEN USAHA 2026

Dalam upaya menciptakan bisnis yang berkelanjutan, Perseroan telah menyusun inisiatif strategis pengembangan segmen usaha untuk tahun 2026 mendatang. Adapun inisiatif strategis tersebut adalah :

1. *Marketing & Sales*
   - Penajaman *Go-to-Market Strategy*
   - Integrasi jaringan SIG-SMBR
   - Integrasi *Corporate Sales*

STRATEGIC PLAN OF BUSINESS SEGMENT DEVELOPMENT IN 2026

In an effort to create a sustainable business, the Company has developed strategic initiatives for business segment development for 2026. These strategic initiatives are as follows:

1. Marketing & Sales
   - Sharpening Go-to-Market Strategy
   - Integration of the SIG-SMBR Network
   - Integration of Corporate Sales

Tinjauan Operasi Per Segmen Usaha
Overview of Operations Per Business Segment

2. *Supply Chain Management* (SCM)
   - Optimalisasi jaringan pasokan melalui rerouting
   - Alih fungsi pabrik GP Palembang
3. *Production*
   - Pengurangan faktor terak PCC & OPC
   - Peningkatan *thermal subtitusion rate* (TSR)
   - Peningkatan pemakaian *gypsum purified*
   - Instalasi teknologi 4IR
   - *Plant maintenance*
   - Penurunan batubara kalori rendah (*Not applicable*)
4. *Procurement*
   Sinergi pengadaan melalui tender volume *pooling*
5. Lainnya
   - Optimaslisasi portofolio produk (peningkatan penjualan RMX di Sumbagsel)
   - Penghindaran CAPEX (Terminal semen Palembang, Jambi dan SMBR Plant 3)
   - Efisiensi biaya ICT
   - Efisiensi nilai persediaan *sparepart*
   - Refrofiling pinjaman sindikasi
   - Tender asuransi bersama

2. Supply Chain Management (SCM)
   - Optimization of the Supply Network through Rerouting
   - Conversion of the GP Palembang Plant
3. Production
   - Reduction of PCC & OPC Slag Factor
   - Increased Thermal Substitution Rate (TSR)
   - Increased Use of Purified Gypsum
   - Installation of 4IR Technology
   - Plant Maintenance
   - Reduction of Low-calorie Coal (Not Applicable)
4. Procurement
   Synergy through Tender Volume Pooling
5. Others
   - Optimization of the Product Portfolio (Increased RMX Sales in South Sumatra and South Sumatra)
   - Avoidance of CAPEX (Palembang and Jambi Cement Terminals, and SMBR Plant 3)
   - ICT Cost Efficiency
   - Spare part inventory efficiency
   - Syndicated loan refiling
   - Joint insurance tenders

TINJAUAN OPERASI BERDASARKAN SEGMEN GEOGRAFIS

Kinerja aset dan pendapatan yang dibukukan Perseroan di tahun 2024 – 2025 berdasarkan segmen geografis, adalah sebagai berikut:

OVERVIEW OF OPERATIONS BY GEOGRAPHIC SEGMENT

The Company's asset and revenue performance for 2024-2025 based on geographic segments is as follows:

Kinerja Aset dan Pendapatan Berdasarkan Segmen Geografis 2024-2025
(Dalam jutaan Rupiah)

Asset and Revenue Performance by Geographic Segment in 2024-2025
(In millions of rupiah)

Uraian / *Description*	2025	2024	Kenaikan/Penurunan / *Increase/Decrease*	
			Selisih / *Difference*	Persentase (%) / *Percentage (%)*
Aset/ Assets				
Sumatra Selatan / South Sumatra	4.610.114	4.705.662	(95.549)	(2,03)
Lampung	96.483	134.380	(37.897)	(28,20)
Jambi	63.644	65.306	(1.662)	(2,54)
Jakarta	2.340	2.338	2	0,07
Jumlah Aset / Total Assets	**4.772.581**	**4.907.687**	(135.106)	(2,75%)

Tinjauan Operasi Per Segmen Usaha
Overview of Operations Per Business Segment

Uraian / *Description*	2025	2024	Kenaikan/Penurunan / *Increase/Decrease*	
			Selisih / *Difference*	Persentase (%) / *Percentage (%)*
Pendapatan / Revenue				
Pasar Basis / Basis Market				
Sumatra Selatan / South Sumatra	1.265.186	1.272.394	(7.207)	(0,57)
Lampung	945.061	653.205	291.865	44,68
Sub jumlah / Subtotal	**2.210.248**	**1.925.599**	**284.649**	**14,78**
Pasar Non-basis				
Jambi	97.961	117.830	(19.869)	(16,86)
Bengkulu	24.479	26.102	(1.623)	(6,22)
Bangka Belitung	0	460	(460)	(100,00)
Sub jumlah / Subtotal	**122.440**	**144.392**	**(21.952)**	**(15,20)**
Jumlah Penjualan Semen / Total Sales of Cement	**2.332.688**	**2.069.991**	**262.697**	**12,69**
Penjualan *White Clay* / Sales of White Clay				
Sumatra Selatan / South Sumatra	21.719	18.888	2.831	14,99
Penjualan *Limestone* / Sales of Limestone				
Sumatra Selatan / South Sumatra	1.158	455	703	154,46
Jumlah / Total	**1.158**	**455**	**703**	**154,46**
Jasa Angkutan dan Lain-lain / Transportation Services and Others				
Sumatra Selatan / South Sumatra	6.341	2.018	4.333	214,22
Jumlah / Total	**2.361.906**	**2.091.352**	**270.554**	**12,94**

Pada tahun 2025, Perseroan mencatatkan jumlah aset sebesar Rp4,77 triliun, turun 2,75% dibandingkan dengan tahun sebelumnya sebesar Rp4,91 triliun. sementara itu, pendapatan berdasarkan segmen geografis terbesar berasal dari daerah Sumatera Selatan dengan capaian sebesar Rp1,27 triliun.

In 2025, the Company recorded total assets of Rp4.77 trillion, a decrease of 2.75% compared to the previous year's figure of Rp4.91 trillion. Meanwhile, the highest revenue by geographic segments was contributed by the South Sumatra region, with a total of Rp1.27 trillion.

Tinjauan Keuangan
Financial Overview

STANDAR PENYAJIAN INFORMASI KEUANGAN DAN KESESUAIAN TERHADAP STANDAR AKUNTANSI KEUANGAN

Analisis dan pembahasan kinerja keuangan dalam Laporan Tahunan ini mengacu pada Laporan Keuangan Konsolidasian PT Semen Baturaja (Persero) Tbk untuk tahun buku yang berakhir pada 31 Desember 2024 dan 2025, dan telah diaudit oleh Kantor Akuntan Publik Liana Ramon Xenia & Rekan (bagian dari jaringan Deloitte) dengan opini "Wajar dalam Semua Hal yang Material".

Penyajian dan pengungkapan Laporan Keuangan Konsolidasian PT Semen Baturaja (Persero) Tbk, disusun sesuai dengan Standar Akuntansi Keuangan (SAK) di Indonesia, yang mencakup Pernyataan Standar Akuntansi Keuangan (PSAK) dan Interpretasi Standar Akuntansi Keuangan (ISAK) yang dikeluarkan oleh Dewan Standar Akuntansi Keuangan Ikatan Akuntan Indonesia (DSAK-IAI).

Pembahasan kinerja keuangan Perseroan disampaikan dengan memperhatikan penjelasan pada catatan Laporan Keuangan Konsolidasian dari pihak auditor eksternal sebagai bagian yang tidak terpisahkan dalam Laporan Tahunan ini.

STANDARDS FOR PRESENTING FINANCIAL INFORMATION AND COMPLIANCE WITH FINANCIAL ACCOUNTING STANDARDS

The analysis and discussion of the financial performance in this Annual Report refer to the Consolidated Financial Statements of PT Semen Baturaja (Persero) Tbk for the fiscal years ending December 31, 2024 and 2025. The financial statements have been audited by Public Accounting Firm Liana Ramon Xenia & member (part of Deloitte's network) and are "fairly presented in all material respects."

The presentation and disclosure of the Consolidated Financial Statements of PT Semen Baturaja (Persero) Tbk are prepared in accordance with Indonesian Financial Accounting Standards (SAK), which include Statements of Financial Accounting Standards (PSAK) and Interpretations of Financial Accounting Standards (ISAK) issued by the Financial Accounting Standards Board of the Indonesian Institute of Certified Public Accountants (IAPI).

The discussion of the Company's financial performance is conveyed by taking into account the explanation in the notes to the Consolidated Financial Statements from the external auditor, which is an integral part of this Annual Report.

LAPORAN POSISI KEUANGAN KONSOLIDASIAN

Posisi Keuangan Konsolidasian 2024-2025
(Dalam jutaan Rupiah, kecuali dinyatakan lain)

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

Consolidated Financial Position in 2024-2025
(In millions of Rupiah, unless otherwise stated)

Uraian / *Description*	2025	2024	Kenaikan/Penurunan / *Increase/Decrease*	
			Selisih / *Difference*	Persentase (%) / *Percentage (%)*
Aset				
Aset Lancar / Current Assets	1.021.354	1.000.679	20.675	2,07
Aset Tidak Lancar / Non-Current Assets	3.751.226	3.907.008	(155.782)	(3,99)
Jumlah Aset / Total Assets	**4.772.581**	**4.907.687**	**(135.106)**	**(2,75)**
Liabilitas dan Ekuitas / Liabilities and Equity				
Liabilitas Jangka Pendek / Current Liabilities	746.034	822.079	(76.045)	(9,25)
Liabilitas Jangka Panjang / Non-Current Liabilities	613.899	817.363	(203.464)	(24,89)
Jumlah Liabilitas / Total Liabilities	1.359.933	1.639.442	(279.509)	(17,05)
Jumlah Ekuitas / Total Equity	**3.412.648**	**3.268.245**	**144.403**	**4,42**
Jumlah Liabilitas dan Ekuitas / Total Liabilities and Equity	**4.772.581**	**4.907.687**	**(135.106)**	**(2,75)**

Tinjauan Keuangan
Financial Overview

ASET

Aset 2024-2025

(Dalam jutaan Rupiah, kecuali dinyatakan lain)

ASSETS

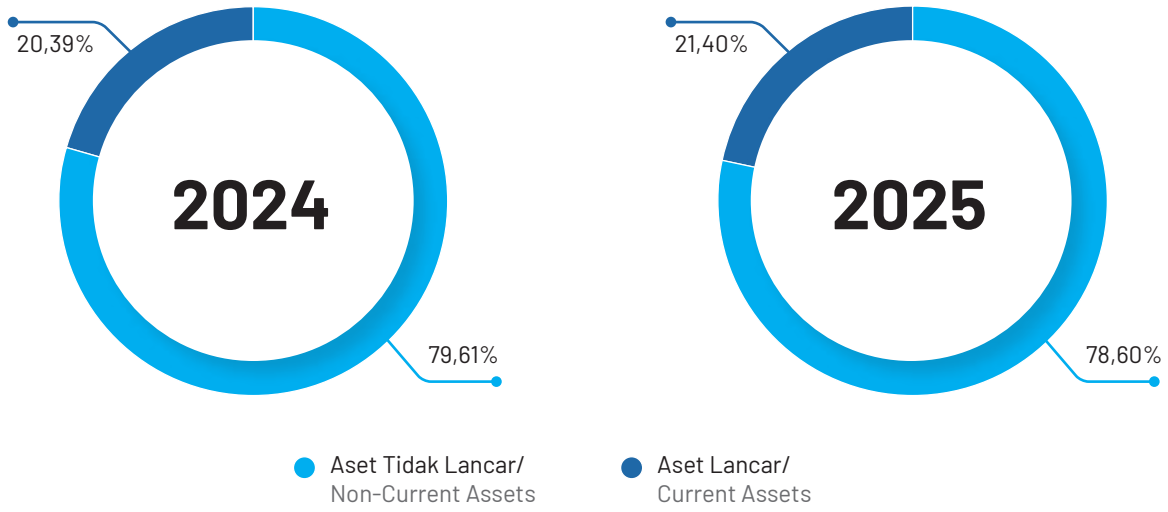
Assets in 2024-2025

(In millions of Rupiah, unless otherwise stated)

Uraian / *Description*	2025	2024	Kenaikan/Penurunan / *Increase/Decrease*	
			Selisih / *Difference*	Persentase (%) / *Percentage (%)*
Aset / Assets				
Aset Lancar / Current Assets	1.021.354	1.000.678	20.675	2,07
Aset Tidak Lancar / Non-Current Assets	3.751.226	3.907.008	(155.782)	(3,99)
Jumlah Aset / Total Assets	**4.772.581**	**4.907.687**	**(135.106)**	**(2,75)**

Komposisi Aset Perusahaan 2024-2025

Composition of Company Assets in 2024-2025



Hingga 31 Desember 2025, nilai aset Perseroan tercatat sebesar Rp4,77 triliun, turun 2,75% dibandingkan dengan tahun sebelumnya sebesar Rp4,91 triliun. Penurunan ini disebabkan oleh penurunan aset tidak lancar Perseroan.

As of December 31, 2025, the Company recorded total assets of Rp4.77 trillion, a decrease of 2.75% compared to the previous year's total of Rp4.91 trillion. This decrease was primarily driven by a decline in the Company's non-current assets.

Nilai aset di tahun 2025 didominasi oleh aset tidak lancar dengan komposisi sebesar 78,60%, turun 1,01% dibandingkan tahun 2024 dengan komposisi sebesar 79,61%. Sementara komposisi aset lancar sebesar 21,40%, meningkat dibandingkan dengan komposisi tahun 2024 sebesar 20,39%.

The Company's total assets in 2025 were predominantly composed of non-current assets, accounting for 78.60% of the total assets, a decrease of 1.01% from 79.60% in 2024. Meanwhile, current assets comprised 21.40% of the total, an increase from 20.39% in 2024.

Tinjauan Keuangan
Financial Overview

Kinerja aset Perseroan pada tahun 2024 dan 2025, yang terdiri dari aset lancar dan aset tidak lancar, adalah sebagai berikut:

The Company's asset performance in 2024 and 2025, consisting of current and non-current assets, is detailed as follows:

ASET LANCAR

Pada tahun 2025, aset lancar Perseroan tercatat sebesar Rp1,02 triliun, meningkat 2,07% dibandingkan dengan aset lancar tahun 2024 sebesar Rp1,00 triliun. Kenaikan nilai aset lancar disebabkan oleh peningkatan kas dan setara kas Perseroan seiring dengan peningkatan penerimaan kas dari pelanggan.

CURRENT ASSETS

In 2025, the Company's current assets amounted to Rp1.02 trillion, an increase of 2.07% compared to the current assets of Rp1.00 trillion in 2024. This growth was driven by an increase in the Company's cash and cash equivalents, along with an increase in cash receipts from customers.

Aset Lancar 2024-2025
(Dalam jutaan Rupiah, kecuali dinyatakan lain)

Current Assets in 2024-2025
(In millions of Rupiah, unless otherwise stated)

Uraian / *Description*	2025	2024	Kenaikan/Penurunan / *Increase/Decrease*	
			Selisih / *Difference*	Persentase (%) / *Percentage (%)*
Kas dan Setara Kas / Cash and Cash Equivalents	60.848	29.843	31.005	103,89
Piutang Usaha / Trade Receivables				
• Pihak Berelasi / Related Parties	584.879	591.115	(6.236)	(1,05)
• Pihak Ketiga / Third Parties	116.500	111.365	5.135	4,61
Sub jumlah / Subtotal	**701.379**	**702.480**	**(1.101)**	**(0,16)**
Piutang Lain-lain / Other Receivables				
• Pihak Berelasi / Related Parties	12.254	11.572	682	5,90
• Pihak Ketiga / Third Parties	207	1.541	1.334	(86,59)
Sub jumlah / Subtotal	**12.461**	**13.113**	**(652)**	**(4,97)**
Persediaan / Inventories	232.644	236.268	(3.624)	(1,53)
Pajak Dibayar di Muka / Prepaid Taxes	8.858	12.932	(4.074)	(31,51)
Biaya Dibayar di Muka / Prepaid Expenses	818	2.117	(1.299)	(61,37)
Uang Muka / Advances	2.868	2.918	(49)	(1,69)
Aset Keuangan Lancar Lainnya / Other Current Financial Assets	1.478	1.007	471	46,77%
Jumlah Aset Lancar / Total Current Assets	**1.021.354**	**1.000.678**	**20.675**	**2,07%**

KAS DAN SETARA KAS

Perseroan mencatat kenaikan kas dan setara kas sebesar 103,89% dari Rp29,84 triliun pada tahun 2024 menjadi Rp60,85 triliun pada tahun 2025. Pertumbuhan kas dan setara kas ini didorong oleh peningkatan penerimaan kas dari pelanggan.

CASH AND CASH EQUIVALENTS

The Company recorded an increase in cash and cash equivalents of 103.89%, from Rp29.84 trillion in 2024 to Rp60.85 trillion in 2025. This growth was driven by an increase in cash receipts from customers.

Tinjauan Keuangan
Financial Overview

PIUTANG USAHA

Piutang usaha Perseroan pada tahun 2025 mencapai Rp701,38 miliar, turun sebesar 0,16% dibandingkan tahun 2024 yang sebesar Rp702,48 miliar. Penurunan ini dampak dari pembayaran dari distributor yang telah jatuh tempo.

Piutang usaha Perseroan terdiri dari piutang usaha pihak berelasi dan piutang usaha pihak ketiga. Jumlah piutang usaha pihak berelasi sejumlah Rp584,88 miliar, mengalami penurunan sebesar 1,05% jika dibandingkan dengan perolehan di tahun 2024 sejumlah Rp591,11 miliar. Sedangkan, Jumlah piutang usaha pihak ketiga sejumlah Rp116,5 miliar, mengalami kenaikan sebesar 4,61% jika dibandingkan dengan perolehan di tahun 2024 sejumlah Rp111,37 miliar.

PIUTANG LAIN-LAIN

Piutang lain-lain Perseroan terdiri dari piutang usaha pihak berelasi dan piutang usaha pihak ketiga. Perseroan mencatat penurunan piutang lain-lain sebesar 4,97% dari Rp13,11 miliar pada tahun 2024 menjadi Rp12,46 miliar pada tahun 2025. Penurunan ini didorong oleh penurunan piutang lain-lain pihak ketiga.

PERSEDIAAN

Persediaan Perseroan pada tahun 2025 mencapai Rp232,64 miliar, turun sebesar 1,53% dibandingkan tahun 2024 yang sebesar Rp236,27 miliar. Penurunan ini berasal dari penurunan persediaan barang dalam proses dampak dari peningkatan volume penjualan semen.

PAJAK DIBAYAR DIMUKA

Perseroan mencatat nilai pajak dibayar dimuka sejumlah Rp8,86 miliar, mengalami penurunan sebesar 31,51% jika dibandingkan dengan perolehan di tahun 2024 sejumlah Rp12,93 miliar. Perubahan nilai pajak dibayar dimuka dampak dari tidak adanya kelebihan bayar pajak tahun 2025.

BIAYA DIBAYAR DIMUKA

Perseroan mencatat biaya dibayar dimuka pada tahun 2025 sebesar Rp0,82 miliar, mengalami penurunan 61,37% dibandingkan tahun sebelumnya sebesar Rp2,12 miliar. Penurunan ini didorong oleh penurunan pembayaran atas asuransi.

TRADE RECEIVABLES

In 2025, the Company's trade receivables reached Rp701,38 billion, a decrease of 0.16% compared to Rp702.48 billion in 2024. This decrease was due to past-due payments from distributors.

The Company's trade receivables consist of trade receivables from related parties and trade receivables from third parties. The amount of trade receivables from related parties was Rp584.88 billion, a decrease of 1.05% compared to the acquisition in 2024 at Rp591.11 billion. Meanwhile, the amount of trade receivables from third parties was Rp116.5 billion, an increase of 4.61% compared to the acquisition in 2024 at Rp 111.37 billion.

OTHER RECEIVABLES

The Company's other receivables consist of receivables from related parties and third parties. The Company recorded a decrease in other receivables of 4.97%, from Rp13.11 billion in 2024 to Rp12.46 billion in 2025. This decrease was driven by a decrease in other third-party receivables.

INVENTORIES

In 2025, the Company's inventories reached Rp232.64 billion, a decrease of 1.53% compared to Rp236.27 billion in 2024. This decrease mainly came from a decrease in work-in-progress inventory due to increased cement sales volume.

PREPAID TAXES

The Company recorded the value of prepaid taxes of Rp8.86 billion, a decrease of 31.51% compared to Rp12.93 billion in 2024. The change in the value of prepaid taxes was due to the absence of excess tax payments in 2025.

PREPAID EXPENSES

The Company recorded the value of prepaid expenses of Rp0.82 billion in 2025, a decrease of 61.37% compared to Rp2.12 billion in the previous year. This decline was driven by a decrease in insurance payments.

Tinjauan Keuangan
Financial Overview

UANG MUKA

Uang muka Perseroan pada tahun 2025 tercatat sebesar Rp2,87 miliar, turun 1,69% dibandingkan tahun 2024 sebesar Rp2,92 miliar. Penurunan ini berasal dari penurunan uang muka atas pembelian dalam negeri.

ADVANCES

The Company's advances in 2025 amounted to Rp2.87 billion, a decrease of 1.69% compared to Rp2.92 billion in 2024. This decrease originated from a decrease in down payments on domestic purchases.

ASET KEUANGAN LANCAR LAINNYA

Perseroan mencatat aset keuangan lancar lainnya pada tahun 2025 sebesar Rp1,48 miliar, mengalami kenaikan 46,71% dibandingkan tahun sebelumnya sebesar Rp1,01 miliar. Pertumbuhan ini didorong oleh peningkatan aset lancar lainnya atas anak usaha Perseroan.

OTHER CURRENT FINANCIAL ASSETS

In 2025, the Company recorded other current financial assets of Rp1.48 billion, an increase of 46.71% compared to Rp1.01 billion in the previous year. This growth was driven by an increase in other current assets of the Company's subsidiaries.

ASET TIDAK LANCAR

Pada tahun 2025, aset tidak lancar Perseroan tercatat sebesar Rp3,75 triliun, turun 3,99% dibandingkan dengan aset tidak lancar tahun 2024 sebesar Rp3,91 triliun. Penurunan nilai aset tidak lancar disebabkan oleh penurunan aset tetap Perseroan dampak dari berkurangnya nilai ekonomis aset yang mayoritas masa manfaat aset sudah habis.

NON-CURRENT ASSETS

In 2025, the Company's non-current assets amounted to Rp3.75 trillion, a decrease of 3.99% compared to non-current assets of Rp3.91 trillion in 2024. The decrease in the non-current asset value was due to a decline in the Company's fixed assets due to the reduced economic value of assets, where the majority of the assets' useful life has expired.

Aset Tidak Lancar 2024-2025
(Dalam jutaan Rupiah, kecuali dinyatakan lain)

Non-Current Assets in 2024-2025
(In millions of Rupiah, unless otherwise stated)

Uraian / *Description*	2025	2024	Kenaikan/Penurunan / *Increase/Decrease*	
			Selisih / *Difference*	Persentase (%) / *Percentage (%)*
Penyertaan Saham / Investment in Share	25	25	0	0,00
Aset Pajak Tangguhan / Deferred Tax Assets	5.209	9.759	(4.550)	(46,62)
Aset Tetap / Property, Plant, and Equipment	3.669.630	3.830.014	(160.384)	(4,19)
Aset Tak Berwujud / Intangible Assets	9.166	9.182	(16)	(0,17)
Aset Tidak Lancar Lainnya / Other Non-Current Assets	67.197	58.028	9.168	15,80
Jumlah Aset Tidak Lancar / Total Non-Current Assets	**3.751.226**	**3.907.008**	**(155.782)**	**(3,99)**

Tinjauan Keuangan
Financial Overview

PENYERTAAN SAHAM

Perseroan mencatatkan nilai penyertaan saham di tahun 2025 sebesar Rp25 juta, sama seperti penyertaan saham di tahun 2024 yakni sebesar Rp25 juta.

ASET PAJAK TANGGUHAN

Perseroan mencatat aset pajak tangguhan pada tahun 2025 sebesar Rp5,21 miliar, mengalami penurunan 46,62% dibandingkan tahun sebelumnya sebesar Rp9,76 miliar. Penurunan ini disebabkan oleh adanya kompensasi atas rugi fiskal Perseroan.

ASET TETAP

Aset tetap Perseroan pada tahun 2025 tercatat sebesar Rp3,67 triliun, turun 4,19% dibandingkan tahun 2024 sebesar Rp3,83 triliun. Penurunan ini berasal dari penurunan nilai ekonomis aset dampak dari masa manfaat aset sudah habis.

ASET TAK BERWUJUD

Perseroan mencatat aset tak berwujud pada tahun 2025 sebesar Rp9,17 miliar, mengalami penurunan 0,17% dibandingkan tahun sebelumnya sebesar Rp9,18 miliar. Penurunan ini disebabkan oleh pembebanan rutin atas amortisasi aset tak berwujud Perseroan.

ASET TIDAK LANCAR LAINNYA

Aset tidak lancar lainnya pada tahun 2025 tercatat sebesar Rp67,20 miliar, meningkat 15,80% dibandingkan tahun 2024 sebesar Rp58,03 miliar. Peningkatan ini berasal dari lebih bayar pajak PPh badan tahun 2024 dan penambahan jaminan tambang.

INVESTMENT IN SHARE

In 2025, the Company recorded the value of the investment in shares of Rp25 million, remaining the same as the share participation in 2024 at Rp25 million.

DEFERRED TAX ASSETS

The Company recorded the value of deferred tax assets of Rp5.21 billion in 2025, a decrease of 46.62% compared to the acquisition in 2024 at Rp9.76 billion. This decrease was caused by compensation for the Company's fiscal losses.

FIXED ASSETS

The Company's fixed assets in 2025 were recorded at Rp3.67 trillion, a decrease of 4.19% compared to Rp3.83 trillion in 2024. This decrease emerged from a decrease in the economic value of assets due to the assets' useful life having expired.

INTANGIBLE ASSETS

The Company recorded the value of intangible assets of Rp9.17 billion in 2025, a 0.17% decrease compared to the previous year's total of Rp9.18 billion. This decline was due to routine charges for the amortization of the Company's intangible assets.

OTHER NON-CURRENT ASSETS

Other non-current assets in 2025 amounted to Rp67.20 billion, an increase of 15.80% compared to Rp58.03 billion in 2024. This increase was attributable to the overpayment of corporate income tax (PPh Badan) for 2024 and the addition of mining guarantees.

Tinjauan Keuangan
Financial Overview

LIABILITAS

Liabilitas 2024-2025

(Dalam jutaan Rupiah, kecuali dinyatakan lain)

LIABILITIES

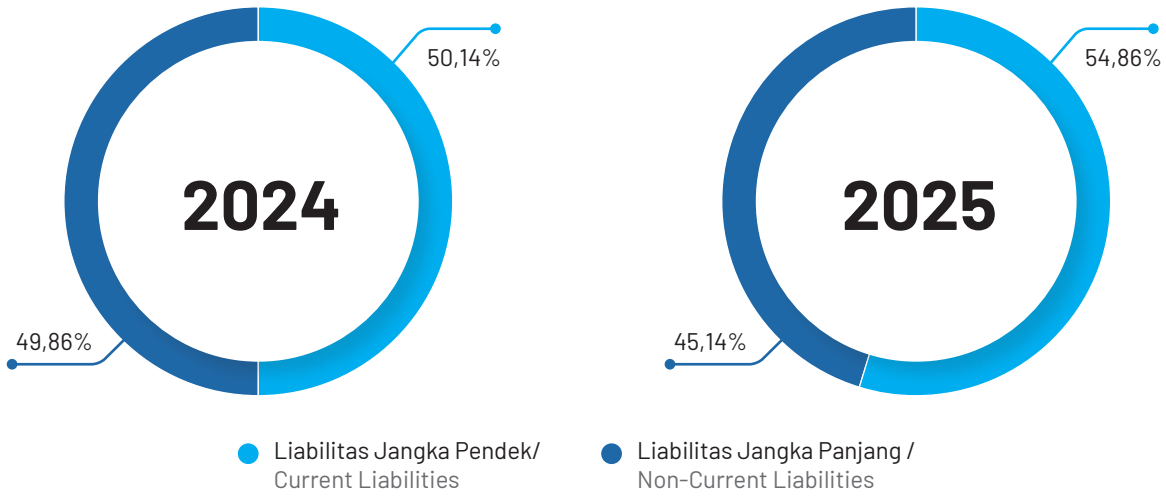
Liabilities in 2024-2025

(In millions of Rupiah, unless otherwise stated)

Uraian / *Description*	2025	2024	Kenaikan/Penurunan / *Increase/Decrease*	
			Selisih / *Difference*	Persentase (%) / *Percentage (%)*
Liabilitas dan Ekuitas / Liabilities and Equity				
Liabilitas Jangka Pendek / Current Liabilities	746.034	822.079	(76.045)	(9,25)
Liabilitas Jangka Panjang / NonCurrent Liabilities	613.899	817.363	(203.464)	(24,89)
Jumlah Liabilitas / Total Liabilities	**1.359.933**	**1.639.442**	**(279.509)**	**(17,05)**

Komposisi Liabilitas Perusahaan 2024-2025

Composition of Company Liabilities in 2024-2025



Hingga 31 Desember 2025, liabilitas Perseroan tercatat sebesar Rp1,36 triliun, turun 17,05% dibandingkan dengan tahun sebelumnya sebesar Rp1,64 triliun. Penurunan ini terjadi karena penurunan pinjaman bank dampak dari percepatan pembayaran pokok pinjaman bank dan penurunan suku bunga pinjaman bank.

Liabilitas Perseroan di tahun 2025 didominasi oleh liabilitas jangka pendek dengan komposisi sebesar 54,85%, meningkat dibandingkan tahun 2024 dengan komposisi sebesar 50,14%. Sementara komposisi liabiitas jangka panjang sebesar 45,14%, turun dibandingkan dengan komposisi tahun 2024 sebesar 49,86%.

As of December 31, 2025, the Company recorded total liabilities of Rp1.36 trillion, a decrease of 17.05% compared to Rp1.64 trillion in the previous year. This decline was primarily caused by a decrease in bank loans due to the acceleration of principal payments on bank loans and a decrease in bank loan interest rates.

In 2025, the Company's liabilities were dominated by current liabilities, which accounted for 54.85% of the total, an increase from 50.14% in 2024. Meanwhile, non-current liabilities comprised 45.14%, up from 49.86% in 2024.

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Kinerja liabilitas Perseroan pada tahun 2024 dan 2025, yang terdiri dari liabilitas jangka pendek dan liabilitas jangka panjang, adalah sebagai berikut:

The Company's liability performance in 2024 and 2025, consisting of current liabilities and non-current liabilities, is as follows:

LIABILITAS JANGKA PENDEK
CURRENT LIABILITIES

Liabilitas Jangka Pendek 2024-2025
Current Liabilities in 2024-2025

(Dalam jutaan Rupiah, kecuali dinyatakan lain)
(In millions of Rupiah, unless otherwise stated)

Uraian / *Description*	2025	2024	Kenaikan/Penurunan / *Increase/Decrease*	
			Selisih / *Difference*	Persentase (%) / *Percentage (%)*
Utang Usaha / Trade Payables				
• Pihak Berelasi / Related Parties	111.906	167.342	(55.435)	(33,13)
• Pihak Ketiga / Third Parties	303.257	333.397	(30.140)	(9,04)
Sub jumlah / Subtotal	**415.163**	**500.739**	**(85.575)**	**(17,09)**
Utang Lain-lain / Other Payables				
• Pihak Berelasi / Related Parties	-	-	-	-
• Pihak Ketiga / Third Parties	12.844	21.324	(8.481)	(39,77)
Sub jumlah / Subtotal	**12.844**	**21.324**	**(8.481)**	**(39,77)**
Utang Pajak / Taxes Payable	27.713	26.013	1.700	6,54
Beban Akrual / Accrued Expenses	44.819	36.721	8.908	22,05
Liabilitas Imbalan Kerja Jangka Pendek / Short-Term Employee Benefits Liabilities	23.170	24.730	(1.560)	(6,31)
Pinjaman Jangka Panjang yang Jatuh Tempo dalam Satu Tahun / Long-Term Debt Maturity in One Year				
• Pinjaman Bank / Bank Loans	220.000	210.000	10.000	4,76
• Liabilitas Sewa / Lease Liabilities	2.325	2.552	(227)	(8,89)
Jumlah Liabilitas Jangka Pendek / Total Current Liabilities	**746.034**	**822.079**	**(76.045)**	**(9,25)**

Pada tahun 2025, Perseroan mencatatkan liabilitas jangka pendek sebesar Rp746,03 miliar, mengalami penurunan sebesar 9,25% jika dibandingkan dengan perolehan liabilitas jangka pendek di tahun 2024 sebesar Rp822,08 miliar. Penurunan nilai liabilitas jangka pendek disebabkan oleh penurunan utang usaha pihak berelasi dan pihak ketiga.

In 2025, the Company recorded current liabilities of Rp746,03 billion, a decrease of 9.25% compared to current liabilities of Rp822.08 billion in 2024. This decrease in current liabilities was driven by a decrease in trade payables to related parties and third parties.

UTANG USAHA
TRADE PAYABLES

Utang usaha Perseroan terdiri dari utang pihak berelasi dan utang pihak ketiga. Perseroan mencatat utang usaha pada tahun 2025 sebesar Rp415,16 miliar, mengalami penurunan 17,09% dibandingkan tahun sebelumnya sebesar Rp500,74 miliar. Penurunan ini disebabkan oleh penurunan utang usaha pihak ketiga dan pihak berelasi dengan PT Bukit Asam atas transaksi Batubara dan PT Kereta Api Logistik atas Angkutan Semen.

The Company's trade payables consist of trade payables to related parties and third parties. In 2025, trade payables stood at Rp415.16 billion, a decrease of 17.09% compared to Rp500.74 billion in the previous year. This decline was due to a decrease in third-party and related-party trade payables with PT Bukit Asam for coal transactions and PT Kereta Api Logistik for cement transportation.

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UTANG LAIN-LAIN
Utang lain-lain Perseroan terdiri dari utang pihak berelasi dan utang pihak ketiga. Utang lain-lain Perseroan pada tahun 2025 tercatat sebesar Rp12,84 miliar, turun 39,77% dibandingkan tahun 2024 sebesar Rp21,32 miliar. Penurunan ini berasal dari pembayaran utang lain-lain pihak ketiga.

OTHER PAYABLES
The Company's other payables consist of other payables to related parties and third parties. In 2025, other payables amounted to Rp12.84 billion, a decrease of 39.77% compared to Rp21.32 billion in 2024. This decrease originated from payments of other third-party debts.

UTANG PAJAK
Perseroan mencatat utang pajak pada tahun 2025 sebesar Rp27,71 miliar, mengalami kenaikan 6,54% dibandingkan tahun sebelumnya sebesar Rp26,01 miliar. Pertumbuhan ini disebabkan oleh peningkatan pajak penghasilan pasal 29 sejalan dengan peningkatan laba perseroan dan pajak pertambahan nilai.

TAXES PAYABLE
In 2025, the Company recorded tax payables of Rp27.71 billion, an increase of 6.54% compared to Rp26.01 billion in the previous year. This growth was attributable to an increase in income tax Article 29 in line with the increase in the Company's profit, as well as value-added tax.

BEBAN AKRUAL
Perseroan mencatat beban akrual pada tahun 2025 sebesar Rp44,82 miliar, mengalami kenaikan 22,05% dibandingkan tahun sebelumnya sebesar Rp36,72 miliar. Pertumbuhan ini disebabkan oleh peningkatan beban atas jasa profesional dan promosi.

ACCRUED EXPENSES
The Company recorded accrued expenses of Rp44.82 billion in 2025, an increase of 22.05% compared to Rp36.72 billion in the prior year. This growth was driven by an increase in expenses for professional services and other expenses.

LIABILITAS IMBALAN KERJA JANGKA PENDEK
Liabilitas imbalan kerja jangka pendek Perseroan pada tahun 2025 tercatat sebesar Rp23,17 miliar, turun 6,31% dibandingkan tahun 2024 sebesar Rp24,73 miliar. Penurunan ini berasal dari penurunan tunjangan produktivitas dan seragam karyawan.

SHORT-TERM EMPLOYEE BENEFITS LIABILITY
The Company's short-term employee benefit liabilities in 2025 stood at Rp23.17 billion, a decrease of 6.31% compared to Rp24.73 billion in 2024. This increase stemmed from a decrease in productivity allowances and employee uniforms.

PINJAMAN JANGKA PANJANG YANG JATUH TEMPO DALAM SATU TAHUN
Perseroan mencatatkan nilai pinjaman jangka panjang yang jatuh tempo yang terdiri dari pinjaman bank dan liabilitas sewa.

- **PINJAMAN BANK**
  Perseroan mencatat pinjaman bank pada tahun 2025 sebesar Rp220,00 miliar, mengalami kenaikan 4,76% dibandingkan tahun sebelumnya sebesar Rp210,00 miliar. Pertumbuhan ini disebabkan oleh peningkatan atas pokok pinjaman bank yang jatuh tempo dalam satu tahun mengikuti rencana pembayaran

LONG-TERM DEBT MATURITY IN ONE YEAR
The Company recorded the value of long-term debt maturity consisting of bank loans and lease liabilities.

- **BANK LOANS**
  In 2025, the Company's bank loans amounted to Rp220.00 billion, an increase of 4.76% compared to Rp210.00 billion in the previous year. This growth was due to an increase in the principal of bank loans, which matured within one year following the repayment plan.

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- **LIABILITAS SEWA**
  Perseroan mencatat liabilitas sewa pada tahun 2025 sebesar Rp2,32 miliar, mengalami penurunan 8,89% dibandingkan tahun sebelumnya sebesar Rp2,55 miliar. Pertumbuhan ini disebabkan oleh pembayaran rutin atas pokok liabilitas sewa.

- **LEASE LIABILITIES**
  In 2025, the Company recorded Rp2.32 billion of lease liabilities, a decrease of 8.89% compared to Rp2.55 billion in the previous year. This growth was due to regular payments on the principal of lease liabilities.

LIABILITAS JANGKA PANJANG

Liabilitas Jangka Panjang 2024-2025

(Dalam jutaan Rupiah, kecuali dinyatakan lain)

NON-CURRENT LIABILITIES

Non-Current Liabilities in 2024-2025

(In millions of Rupiah, unless otherwise stated)

Uraian / *Description*	2025	2024	Kenaikan/Penurunan / *Increase/Decrease*	
			Selisih / *Difference*	Persentase (%) / *Percentage (%)*
Pinjaman jangka panjang, setelah dikurangi bagian yang jatuh tempo dalam satu tahun / Long-Term Debt – After Deducting the Portion That Matures in One Year				
• Pinjaman Bank / Bank Loans	185.793	395.889	(210.095)	(53,07)
• Liabilitas Sewa / Lease Liabilities	114.069	120.616	(6.547)	(5,43)
Liabilitas Pajak Tangguhan / Deferred Tax Liabilities	175.242	166.289	8.953	5,38
Liabilitas Imbalan Kerja Jangka Panjang / Long-Term Employee Benefits Liabilities	82.157	80.039	2.118	2,65
Provisi Reklamasi, dan Pasca Tambang / Provision for Reclamation and Mine Closure	56.639	54.531	2.108	3,87
Jumlah Liabilitas Jangka Panjang / Total Non-Current Liabilities	**613.899**	**817.363**	**(203.464)**	**(24,89)**

Pada tahun 2025, Perseroan mencatatkan liabilitas jangka panjang sebesar Rp613,90 miliar, mengalami penurunan sebesar 24,89% jika dibandingkan dengan perolehan liabilitas jangka panjang di tahun 2024 sebesar Rp817,36 miliar. Penurunan nilai liabilitas jangka panjang disebabkan oleh penurunan liabilitas jangka panjang atas pembayaran kewajiban sesuai dengan jatuh tempo pembayaran dampak dari penurunan sewa tanah PT Pelabuhan Indonesia dan sewa tanah PT Kereta Api Indonesia.

In 2025, the Company recorded long-term liabilities of Rp613.90 billion, a decrease of 24.89% compared to long-term liabilities of Rp817.36 billion in 2024. The decrease in long-term liabilities was attributable to the reduction in long-term liabilities arising from the payment of obligations in accordance with their payment due dates, as a result of the decrease in land lease payments to PT Pelabuhan Indonesia and land lease payments to PT Kereta Api Indonesia.

PINJAMAN BANK JANGKA PANJANG SETELAH DIKURANGI BAGIAN YANG JATUH TEMPO

Pinjaman bank jangka panjang setelah dikurangi bagian yang jatuh tempo dalam satu tahun tercatat sebesar Rp185,79 miliar, turun 53,07% dibandingkan tahun 2024 sebesar Rp395,89 miliar. Penurunan ini berasal dari penurunan pinjaman bank dampak dari pembayaran pokok pinjaman bank yang telah jatuh tempo sesuai dengan rencana pembayaran.

LONG-TERM BANK LOANS, NET OF CURRENT MATURITIES

Long-term bank loans, net of current maturities, were recorded at Rp185.79 billion, a decrease of 53.07% compared to Rp395.89 billion in 2024. This decrease was attributable to the reduction in bank loans as a result of the repayment of bank loan principal that had fallen due in accordance with the repayment schedule.

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LIABILITAS SEWA JANGKA PANJANG SETELAH DIKURANGI BAGIAN JANGKA PENDEK YANG JATUH TEMPO DALAM SATU TAHUN

Di tahun 2025, Perseroan mencatat nilai liabilitas sewa jangka panjang setelah dikurangi bagian jangka pendek yang jatuh tempo dalam satu tahun sebesar Rp114,08 miliar, mengalami penurunan 5,43% dibandingkan tahun sebelumnya sebesar Rp120,62 miliar. Perubahan nilai liabilitas sewa jangka panjang setelah dikurangi bagian jangka pendek yang jatuh tempo dalam satu tahun disebabkan oleh penurunan pinjaman bank dampak dari pembayaran pokok pinjaman bank yang telah jatuh tempo sesuai dengan rencana pembayaran.

LIABILITAS PAJAK TANGGUHAN.

Liabilitas pajak tangguhan Perseroan pada tahun 2025 tercatat sebesar Rp175,24 miliar, meningkat 5,38% dibandingkan tahun 2024 sebesar Rp166,29 miliar. Peningkatan ini berasal dari perbedaan temporer dalam perhitungan pajak.

LIABILITAS IMBALAN KERJA JANGKA PANJANG

Perseroan mencatat liabilitas imbalan kerja jangka panjang pada tahun 2025 sebesar Rp82,16 miliar, mengalami kenaikan 2,65% dibandingkan tahun sebelumnya sebesar Rp80,04 miliar. Pertumbuhan ini disebabkan oleh kenaikan liabilitas imbalan pesangon dan penghargaan masa kerja

PROVISI REKLAMASI DAN PASCA TAMBANG

Provisi reklamasi dan pasca tambang Perseroan pada tahun 2025 tercatat sebesar Rp56,64 miliar, meningkat 3,87% dibandingkan tahun 2024 sebesar Rp54,53 miliar. Perubahan nilai provisi reklamasi dan pasca tambang tersebut dicatat berdasarkan asumsi perhitungan cadangan provisi reklamasi atas kegiatan reklamasi dan pasca tambang.

LONG-TERM LEASE LIABILITIES, NET OF CURRENT PORTION DUE WITHIN ONE YEAR

In 2025, the Company recorded long-term lease liabilities, net of the current portion due within one year, of Rp114.077 billion, a decrease of 5.43% compared to Rp120.62 billion in the previous year. The change in the value of long-term lease liabilities, net of the current portion due within one year, was attributable to the decrease in bank loans as a result of the repayment of bank loan principal that had fallen due in accordance with the repayment schedule.

DEFERRED TAX LIABILITIES

The Company's deferred tax liabilities in 2025 were Rp175.24 billion, an increase of 5.38% compared to Rp166.29 billion in 2024. This increase was attributable to temporary differences in tax calculations.

LONG-TERM EMPLOYEE BENEFITS LIABILITIES

The Company recorded long-term employee benefit liabilities of Rp82.16 billion in 2025, an increase of 2.65% compared to Rp80.04 billion in the previous year. This growth was due to an increase in severance pay and long service award liabilities.

PROVISION FOR RECLAMATION AND MINE CLOSURE

The Company's reclamation and post-mining provision in 2025 was Rp56.64 billion, an increase of 3.87% compared to Rp54.53 billion in 2024. The change in the value of reclamation and post-mining provisions was recorded based on the assumptions for calculating reclamation provision reserves for reclamation and post-mining activities.

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EKUITAS

EKUITAS 2024-2025

(Dalam jutaan Rupiah, kecuali dinyatakan lain)

Uraian / *Description*	2025	2024	Kenaikan/Penurunan / *Increase/Decrease*	
			Selisih / *Difference*	Persentase (%) / *Percentage (%)*
Modal Saham / Share Capital	993.253	993.253	0	0
Tambahan Modal Disetor / Additional Paid-in Capital	1.270.607	1.270.607	0	0
Kerugian komprehensif lain / Other Comprehensive Loss	(78.664)	(76.995)	(1.670)	2,17
Saldo Laba / Retained Earnings				
Telah Ditentukan Penggunaannya / Appropriated	1.055.553	952.149	103.403	10,86
Belum Ditentukan Penggunaannya / Unappropriated	171.925	129.254	42.671	33,01
Total Ekuitas yang dapat Diatribusikan Kepada / Total Equity Attributable to				
Pemilik Entitas Induk / Equity Holders of Parent Entity	3.412.673	3.268.269	144.404	4,42
Kepentingan Non-Pengendali / Non-Controlling Interests	(25)	(24)	(1)	4,17
Jumlah Ekuitas / Total Equity	**3.412.648**	**3.268.245**	**144.403**	**4,42**

Hingga 31 Desember 2025, ekuitas Perseroan tercatat sebesar Rp3,41 triliun, meningkat 4,42% dibandingkan dengan tahun sebelumnya sebesar Rp3,27 triliun. Peningkatan ini terjadi karena pencapaian atas kenaikan laba Perseroan

EQUITY

EQUITY 2024-2025

(In millions of Rupiah, unless otherwise stated)

As of December 31, 2025, the Company recorded the value of equity of Rp3.41 trillion, up 4.42% compared to the previous year at Rp3,27 trillion. This increase occurred due to the achievement of increased Company profits.

LAPORAN LABA (RUGI) DAN PENGHASILAN KOMPREHENSIF LAIN KONSOLIDASIAN

Laba (Rugi) dan Penghasilan Komprehensif Lain Konsolidasian 2024-2025

(Dalam jutaan Rupiah, kecuali dinyatakan lain)

Uraian / *Description*	2025	2024	Kenaikan/Penurunan / *Increase/Decrease*	
			Selisih / *Difference*	Persentase (%) / *Percentage (%)*
Pendapatan / Revenue	2.361.906	2.091.352	270.554	12,94
Beban Pokok Pendapatan / Cost Of Revenue	(1.649.068)	(1.492.901)	(156.167)	10,46
Laba Kotor / Gross Profit	712.838	598.451	114.387	19,11
Beban Penjualan / Selling expenses	(235.812)	(161.320)	(74.492)	46,18
Beban Umum dan Administrasi / General and administrative expenses	(208.435)	(203.341)	(5.095)	2,51
Pendapatan (Beban) Lainnya / Other income (expenses)	16.764	12.740	4.024	31,59
Pendapatan Keuangan / Finance income	2.008	4.115	(2.107)	(51,20)

CONSOLIDATED STATEMENT OF PROFIT (LOSS) AND OTHER COMPREHENSIVE INCOME

Consolidated Profit (Loss) And Other Comprehensive Income in 2024-2025

(In millions of Rupiah, unless otherwise stated)

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Uraian / *Description*	2025	2024	Kenaikan/Penurunan / *Increase/Decrease*	
			Selisih / *Difference*	Persentase (%) / *Percentage (%)*
Beban Keuangan / Finance expenses	(52.933)	(78.853)	25.920	(32,87)
Laba Sebelum Pajak Penghasilan / Profit Before Income Tax	234.430	171.793	62.637	36,46
Beban Pajak Penghasilan / Income Tax Expense	(62.506)	(42.540)	(19.967)	46,93
Laba Tahun Berjalan / Profit For the Year	171.924	129.253	42.670	33,01
Penghasilan Komprehensif Lain / Other Comprehensive Income				
Pos-pos yang tidak akan direklasifikasikan ke laba rugi / Items that will not be reclassified to profit or loss				
Pengukuran Kembali Program Imbalan Pasti / Remeasurement of Defined Benefit Program	(2.141)	1.146	(3.287)	(286,82)
Pajak Penghasilan Terkait / Related Income Tax	471	(252)	723	286,90
Kerugian Komprehensif Lain Tahun Berjalan Setelah Pajak / Total Other Comprehensive Loss for the Year, After Tax	(1.670)	894	(2.564)	(286,80)
Jumlah Penghasilan Komprehensif Tahun Berjalan / Total Comprehensive Income for the Year	**170.254**	**130.147**	**40.107**	**30,82**
(Rugi) Tahun Berjalan yang Dapat Diatribusikan kepada / Profit (Loss) for the Year Attributable to				
• Pemilik Entitas Induk / Equity Holders of Parent Entity	171.925	129.254	42.671	33,01
• Kepentingan Non-Pengendali / Non-Controlling Interests	(1)	(1)	(0)	47,60
Jumlah Penghasilan Komprehensif tahun berjalan yang dapat diatribusikan kepada: / Total Comprehensive In-come for the Year Attributable to:				
• Pemilik Entitas Induk / Equity Holders of Parent Entity	171.255	130.148	40.107	31,58
• Kepentingan Non-Pengendali / Non-Controlling Interests	(1)	(1)	(0)	52,30
Laba Bersih per Saham (Rupiah Penuh) / Earnings per Share (Full Rupiah)	**17**	**13**	**4**	**32,90**

PENDAPATAN

Perseroan mencatat pendapatan pada tahun 2025 sebesar Rp2,36 triliun. Realisasi ini mengalami kenaikan 12,94% dibandingkan tahun sebelumnya sebesar Rp2,09 triliun. Pertumbuhan ini disebabkan oleh peningkatan volume penjualan semen dan penguatan pangsa pasar wilayah Perseroan.

Perincian pendapatan Perseroan pada 2025 beserta perbandingannya dengan pada 2024 adalah sebagai berikut:

REVENUE

The Company recorded revenue of Rp2.36 trillion in 2025, an increase of 12.94% compared to the previous year's revenue of Rp2.09 trillion. This growth was due to an increase in cement sales volume and the strengthening of the Company's regional market share.

Details of the Company's revenue in 2024 and its comparison with 2023 are as follows:

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Pendapatan 2024-2025
(Dalam jutaan Rupiah, kecuali dinyatakan lain)

Revenue in 2024-2025
(In millions of Rupiah, unless otherwise stated)

Uraian / *Description*	2025	2024	Kenaikan/Penurunan / *Increase/Decrease*	
			Selisih / *Difference*	Persentase (%) / *Percentage (%)*
Penjualan pada Pihak Ketiga / Sales to Third Parties				
Penjualan Semen / Sales of Cement	145.938	60.096	85.842	142,84
Jasa Pengangkutan / Transportation Services	6.125	1.262	4.863	385,34
Penjualan *Limestone* / Sales of Limestone	1.158	455	703	154,51
Lain-Lain / Others	216	756	(540)	(71,43)
Jumlah Penjualan pada Pihak Ketiga / Total Sales to Third Parties	153.437	62.570	90.868	145,22
PT Semen Indonesia (Persero) Tbk	2.184.479	1.825.110	359.369	19,69
PT Semen Padang	2.271	136.157	(133.886)	(98,33)
PT Solusi Bangun Indonesia Tbk	0	48.627	(48.627)	(100,00)
Jumlah Penjualan pada Pihak Ketiga / Total Sales to Third Parties	**2.186.750**	**2.009.895**	**176.855**	**8,80**
Penjualan *White Clay* / Sales of White Clay				
PT Pupuk Sriwidjaja	21.719	18.888	2.831	14,99
Jumlah Penjualan Bersih / Total Net Sales	**2.361.906**	**2.091.352**	**270.554**	**12,94**

Pada tahun 2025, pendapatan Perseroan didominasi oleh penjualan semen sebesar Rp2,33 triliun atau meningkat 12,69% dibandingkan dengan tahun sebelumnya sebesar Rp2,07 triliun.

In 2025, the Company's revenue, primarily driven by cement sales, amounted to Rp2.33 trillion, or an increase of 12.69% compared to the previous year's total of Rp2.07 trillion.

BEBAN POKOK PENDAPATAN

Beban pokok pendapatan Perseroan pada tahun 2025 tercatat sebesar Rp1,65 triliun, meningkat 10,46% dibandingkan tahun 2024 sebesar Rp1,49 triliun. Peningkatan ini berasal dari kenaikan biaya bahan bakar dan listrik, bahan baku dan penolong yang sejalan dengan kenaikan volume produksi sebesar 10,20%.

COST OF REVENUE

The Company's cost of revenue in 2025 was recorded at Rp1.65 trillion, an increase of 10.46% compared to Rp1.49 trillion in 2024. This growth was due to the increase in fuel and electricity costs, raw and auxiliary materials, in line with the increase in production volume of 10.20%.

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Beban Pokok Penjualan 2024-2025
(Dalam jutaan Rupiah, kecuali dinyatakan lain)

Cost of Revenue in 2024-2025
(In millions of Rupiah, unless otherwise stated)

Uraian / *Description*	2025	2024	Kenaikan/Penurunan / *Increase/Decrease*	
			Selisih / *Difference*	Persentase (%) / *Percentage (%)*
Bahan Bakar dan Listrik / Fuel and Electricity	481.599	437.795	43.804	10,01
Bahan Baku dan Penolong / Raw Material and Supplies	355.205	338.392	16.813	4,97
Depresiasi dan Amortisasi / Depreciation and Amortization	180.783	187.948	(7.165)	(3,81)
Tenaga Kerja / Labor Costs	138.715	146.941	(8.227)	(5,60)
Pabrikasi Lainnya / Other Manufacture Expenses	352.677	333.963	18.714	5,60
Sub jumlah / Subtotal	**1.508.979**	**1.445.039**	**63.940**	**4,42**
Persediaan Barang dalam Proses / Work in Process				
Persediaan Awal / Beginning Balance	66.405	58.176	8.228	14,14
Persediaan Akhir / Ending Balance	(61.537)	(66.405)	4.868	(7,33)
Beban Pokok Produksi	**1.513.847**	**1.436.811**	**77.036**	**5,36**
Persediaan Barang Jadi / Finished Goods				
Persediaan Awal / Beginning Balance	16.360	16.112	248	1,54
Pembelian / Purchase	139.870	56.338	83.532	148,27
Persediaan Akhir / Ending Balance	(21.010)	(16.360)	(4.650)	28,42
Jumlah Beban Pokok Penjualan / Total Cost of Revenue	**1.649.068**	**1.492.901**	**156.167**	**10,46**

Uraian komponen yang mempengaruhi kinerja beban pokok penjualan adalah sebagai berikut:

1. **Bahan Bakar dan Listrik**
   Biaya bahan bakar dan listrik mengalami peningkatan Rp43,80 miliar atau 10,01% dari Rp437,79 miliar menjadi Rp481,60 miliar di akhir tahun 2025. Peningkatan ini sejalan dengan kenaikan volume produksi semen sebesar 10,20%.

2. **Bahan Baku dan Penolong**
   Biaya bahan baku dan penolong mengalami peningkatan Rp16,81 miliar atau 4,97% dari Rp338,39 miliar menjadi Rp355,21 miliar di akhir tahun 2025. Peningkatan ini disebabkan oleh kenaikan pemakaian *fly ash* dan *cement grinding aids* guna untuk meningkatkan kualitas semen sehubungan dengan program penurunan faktor klinker.

A description of the components that influence the performance of cost of revenue is as follows:

1. **Fuel and Electricity**
   Fuel and electricity costs increased by Rp43.80 billion, or 10.01%, from Rp437.79 billion to Rp481.60 billion at the end of 2025. This increase was in line with the 10.20% increase in cement production volume.

2. **Raw Material and Supplies**
   Raw material and supplies costs increased by Rp16.81 billion, or 4.97%, from Rp338.39 billion to Rp355.21 billion at the end of 2025. This increase was due to the increase in the use of fly ash and cement grinding aids to improve cement quality in connection with the clinker factor reduction program.

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3. Depresiasi dan Amortisasi

Biaya depresiasi dan amortisasi mengalami penurunan sebesar Rp7,17 miliar atau 3,81% dari Rp187,95 miliar menjadi Rp180,78 miliar yang disebabkan oleh rata-rata umur ekonomis mesin pabrik yang sudah habis.

4. Tenaga Kerja Biaya

Biaya tenaga kerja mengalami penurunan sebesar Rp8,23 miliar atau 5,60%, dari Rp146,94 miliar menjadi Rp138,71 miliar pada akhir tahun 2025. Hal ini terutama disebabkan oleh penurunan apresiasi dan bonus karyawan pada tahun 2025.

5. Pabrikasi Lainnya

Biaya pabrikasi lainnya mengalami peningkatan Rp18,71 miliar atau 5,60%, dari Rp333,96 miliar menjadi Rp352,68 miliar pada tahun 2025. Hal ini terutama disebabkan oleh peningkatan biaya pemeliharaan pabrik dan biaya pajak batukapur seiring dengan peningkatan produksi serta kenaikan tarif pajak galian C.

6. Persediaan Barang dalam Proses

Persediaan awal barang dalam proses mengalami peningkatan sebesar Rp8,23 miliar atau naik 14,15%, dari Rp58,18 miliar menjadi Rp66,40 miliar pada tahun 2025. Sementara itu persediaan akhir barang dalam proses mengalami penurunan sebesar Rp4,87 miliar atau turun 7,33%, dari Rp66,40 miliar menjadi Rp61,54 miliar. Hal ini terutama disebabkan oleh penurunan persediaan terak seiring dengan tingginya permintaan semen.

7. Beban Pokok Produksi

Beban pokok produksi mengalami peningkatan sebesar Rp77,04 miliar atau naik 5,36%, dari Rp1,44 triliun menjadi Rp1,51 triliun pada tahun 2025. Hal ini terutama disebabkan oleh peningkatan biaya bahan bakar dan listrik serta kenaikan biaya bahan baku penolong seiring dengan peningkatan volume produksi semen.

8. Persediaan Barang Jadi

Persediaan barang jadi awal mengalami peningkatan sebesar Rp248,33 juta atau naik 1,54%, dari Rp16,11 miliar menjadi Rp16,36 miliar pada akhir 2025. Sementara itu persediaan barang jadi akhir juga mengalami peningkatan sebesar Rp4,65 miliar atau naik 28,42% dari tahun lalu, hal ini disebabkan oleh peningkatan volume produksi semen sebesar 10,20%.

3. Depreciation and Amortization

Depreciation and amortization costs decreased by Rp7.17 billion, or 3.81%, from Rp187.95 billion to Rp180.78 billion, due to the average economic life of factory machines having expired.

4. Labor Costs

Labor costs increased by Rp8.23 billion, or 5.60%, from Rp146.94 billion to Rp138.71 billion at the end of 2025. This was mainly due to a decrease in employee appreciation and bonuses in 2025.

5. Other Manufacturing Expenses

Other manufacturing expenses increased by Rp18.71 billion, or 5.60%, from Rp389.98 billion to Rp352.68 billion in 2025. This was primarily due to increased factory maintenance costs and limestone tax costs, along with increased production and increased C mining tax rates.

6. Work-in-Process Inventory

The opening work-in-process inventory increased by Rp8.23 billion, or 14.15%, from Rp58.18 billion to Rp66.40 billion in 2025. Meanwhile, the closing work-in-process inventory decreased by Rp4,87 billion, or a decline of 7.33%, from Rp66.40 billion to Rp61,54 billion. This was mainly due to a decrease in clinker supplies along with high demand for cement.

7. Cost of Goods Manufactured

Cost of goods manufactured increased by Rp77.04 billion, or a growth of 5,36%, from Rp1.49 trillion to Rp1.51 trillion in 2025. This was mainly due to the increase in fuel and electricity costs, as well as the increase in the cost of auxiliary raw materials, along with the increase in cement production volume.

8. Finished Goods

Beginning balance increased by Rp248.33 billion, or a growth of 1.54%, from Rp16.11 billion to Rp16.36 billion at the end of 2025. Meanwhile, the ending balance also increased by Rp4.65 million, or 28.42% from the previous year, mainly due to a 10% increase in cement production volume.

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LABA KOTOR

Laba kotor Perseroan pada tahun 2025 tercatat sebesar Rp712,84 miliar, meningkat 19,11% dibandingkan tahun 2024 sebesar Rp598,45 miliar. Peningkatan ini berasal dari peningkatan volume penjualan semen sebesar 9,91% dan penguatan pangsa pasar wilayah Perseroan.

GROSS PROFIT

The Company recorded a total gross profit of Rp712.84 billion, an increase of 19.11% compared to Rp598.45 billion in 2024. This increase was driven by a 9.91% increase in cement sales volume and strengthening of the Company's regional market share.

BEBAN PENJUALAN

Perseroan mencatat beban penjualan pada tahun 2025 sebesar Rp235,81 miliar, mengalami kenaikan 46,18% dibandingkan tahun sebelumnya sebesar Rp161,32 miliar. Pertumbuhan ini disebabkan oleh peningkatan biaya perniagaan seiring dengan kenaikan volume penjualan semen, dan peningkatan biaya promosi dampak dari kembalinya fungsi *marketing*.

SELLING EXPENSES

The Company recorded selling expenses of Rp235.81 billion in 2025, an increase of 46.18% compared to Rp161.32 billion in the previous year. This growth was caused by increased trading costs, along with the increase in cement sales volume, and increased promotional costs due to the return of the marketing function.

Perincian beban penjualan pada 2025 beserta perbandingannya dengan pada 2024 adalah sebagai berikut:

Details of selling expenses in 2025 and their comparison with 2024 are as follows:

Beban Penjualan 2024-2025
(Dalam jutaan Rupiah, kecuali dinyatakan lain)

Selling Expenses in 2024-2025
(In millions of Rupiah, unless otherwise stated)

Uraian / *Description*	2025	2024	Kenaikan/Penurunan / *Increase/Decrease*	
			Selisih / *Difference*	Persentase (%) / *Percentage (%)*
Pengangkutan dan Distribusi / Freight and Distribution	209.542	136.851	72.691	53,12
Gaji, Upah dan Tunjangan / Salaries, Wages, and Allowances	13.214	15.722	(2.509)	(15,95)
Promosi / Promotion	3.985	3	3.981	129.561,53
Penyusutan dan Amortisasi / Depreciation and Amortization	2.028	2.561	(533)	(20,81)
Beban Pemeliharaan / Maintenance Expenses	1.866	1.873	(8)	(0,37)
Perjalanan Dinas / Business Trip	362	152	210	138,16
Lain-lain / Others	4.816	4.156	660	15,88
Jumlah Beban Penjualan / Total Selling Expenses	**235.812**	**161.320**	**74.492**	**46,18**

BEBAN UMUM DAN ADMINISTRASI

Beban umum dan administrasi Perseroan pada tahun 2025 tercatat sebesar Rp208,44 miliar, meningkat 2,51% dibandingkan tahun 2024 sebesar Rp203,34 miliar. Peningkatan ini berasal dari biaya jasa profesional atas jasa konsultan.

GENERAL AND ADMINISTRATIVE EXPENSES

The Company's general and administrative expenses in 2025 were Rp20.44 billion, an increase of 2.51% compared to Rp203.34 billion in 2024. This increase was attributable to professional service fees for consulting services.

Perincian beban umum dan administrasi pada 2025 beserta perbandingan dengan pada 2024 adalah sebagai berikut:

Details of general and administrative expenses in 2025 and their comparison with 2024 are as follows:

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Beban Umum dan Administrasi 2024-2025
(Dalam jutaan Rupiah, kecuali dinyatakan lain)

General and Administrative Expenses in 2024-2025
(In millions of Rupiah, unless otherwise stated)

Uraian / *Description*	2025	2024	Kenaikan/Penurunan / *Increase/Decrease*	
			Selisih / *Difference*	Persentase (%) / *Percentage (%)*
Gaji, Upah dan Tunjangan / Salaries, Wages and Allowances	105.645	105.302	343	0,33
Penyusutan dan Amortisasi / Depreciation and Amortization	16.260	16.113	148	0,91
Jasa Profesional / Professional Fee	22.420	14.428	7.991	55,39
Denda Pajak, Asuransi dan Sewa / Taxes Penalty, Insurance and Rent	10.619	11.073	(454)	(4,10)
Perjalanan Dinas / Business Trip	6.051	7.374	(1.323)	(17,94)
Jasa *Outsourcing* / Labor Outsourcing Expense	8.115	7.221	894	12,38
Beban Pemeliharaan / Maintenance	10.217	10.128	89	0,88
Telekomunikasi dan Koordinasi / Telecommunications and Coordination	2.510	2.254	256	11,36
Keamanan / Security	6.822	6.575	248	3,76
Sumbangan / Donation	2.765	2.525	240	9,50
Alat Tulis Kantor / Office Equipment	2.722	3.458	(735)	(21,28)
Listrik dan Air / Electricity and Water	4.905	4.118	787	19,11
Pembinaan Jasmani dan Rohani / Physical and Mental Training	823	804	19	2,36
Diklat dan Pengadaan Pegawai / Training and Recruitment	830	1.581	(750)	(47,50)
Rapat Dinas / Meeting	267	297	(29)	(10,10)
Penelitian dan Pengembangan / Research and Development	829	364	465	127,75
Lain-Lain / Others	6.632	9.725	(3.093)	(31,80)
Jumlah Beban Umum dan Administrasi / Total General and Administrative Expenses	**208.435**	**203.341**	**5.095**	**2,51**

PENDAPATAN (BEBAN) LAINNYA

Perseroan mencatat pendapatan (beban) lainnya pada tahun 2025 sebesar Rp16,76 miliar, mengalami kenaikan 31,59% dibandingkan tahun sebelumnya sebesar Rp12,74 miliar. Pertumbuhan ini disebabkan oleh peningkatan pendapatan royalti dan *fee management* atas transaksi penjualan semen.

Perincian pendapatan (beban) lainnya pada 2025 beserta perbandingan dengan pada 2024 adalah sebagai berikut:

OTHER INCOME (EXPENSES)

In 2025, the Company recorded other income (expenses) of Rp16,76 billion, an increase of 31.59% compared to Rp12.74 billion in the previous year. This growth was driven by an increase in royalty income and management fees on cement sales transactions.

Details of other income (expenses) in 2025 and their comparison with 2024 are as follows:

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Pendapatan (Beban) Lainnya 2024-2025
(Dalam jutaan Rupiah, kecuali dinyatakan lain)

Other Income (Expenses) in 2024-2025
(In millions of Rupiah, unless otherwise stated)

Uraian / *Description*	2025	2024	Kenaikan/Penurunan / *Increase/Decrease*	
			Selisih / *Difference*	Persentase (%) / *Percentage (%)*
Pendapatan Lainnya / Other Income	2.414	2.462	(50)	(2,01)
Pendapatan Klaim dan Denda / Claim Revenue and Penalties	3.607	5.503	(1.896)	(34,45)
Pendapatan Royalti dan MSA / Gain on Disposal of Fixed Assets and MSA	10.966	30	10.937	36.744,21
Sub jumlah / Subtotal	**16.988**	**7.995**	**8.993**	**112,48**
Cadangan Kerugian Penurunan Nilai / Allowance for Impairment Losses	13.489	8.336	4.994	61,81
Rugi Selisih Kurs Transaksi / Losses from Foreign Exchange Rate Transactions	(389)	(389)	532	0,14
Beban Lainnya / Others Expenses	(13.322)	(3.202)	10.120	316,09
Sub jumlah / Subtotal	**(221)**	**4.745**	**(4.967)**	**(104,66)**
Jumlah Pendapatan (Beban) Lainnya / Total Other Income (Expenses)	**16.764**	**12.740**	**4.024**	**31,59**

LABA USAHA

Laba usaha Perseroan pada tahun 2025 tercatat sebesar Rp285,36 miliar, meningkat 15,75% dibandingkan tahun 2024 sebesar Rp246,53 miliar. Peningkatan ini berasal dari peningkatan pendapatan bruto dan pendapatan operasi lainnya atas royalti dan *fee management* dari transaksi penjualan semen.

OPERATING INCOME

The Company's operating income in 2025 stood at Rp285.36 billion, an increase of 15.75% compared to Rp246.53 billion in 2024. This increase was due to an increase in gross revenue and other operating income from royalties and management fees from cement sales transactions.

PENDAPATAN KEUANGAN

Perseroan mencatat pendapatan keuangan pada tahun 2025 sebesar Rp2,01 miliar, mengalami penurunan sebesar 51,20% dibandingkan tahun sebelumnya sebesar Rp4,12 miliar. Penurunan ini disebabkan oleh penurunan pendapatan atas bunga deposito yang digunakan untuk membayar pokok dan bunga pinjaman bank.

FINANCE INCOME

In 2025, the Company recorded finance income of Rp2.01 billion, a decrease of 51.20% compared to Rp4.12 billion in the previous year. This increase was due to a decrease in income from deposit interest which was used to pay principal and interest on bank loans.

Perincian pendapatan keuangan Perseroan pada 2025 beserta perbandingan dengan perolehan pada 2024 adalah sebagai berikut:

Details of the Company's financial income in 2025 and its comparison with 2024 are as follows:

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Pendapatan Keuangan 2024-2025
(Dalam jutaan Rupiah, kecuali dinyatakan lain)

Finance Income in 2024-2025
(In millions of Rupiah, unless otherwise stated)

Uraian / *Description*	2025	2024	Kenaikan/Penurunan / *Increase/Decrease*	
			Nominal	Persentase (%) / *Percentage (%)*
Pendapatan Bunga Deposito / Interest Income from Deposits	1.785	3.585	(1.801)	(50,21)
Pendapatan Jasa Giro / Income on Current Accounts	196	513	(318)	(61,79)
Pendapatan Bunga Tabungan / Saving Interest Income	27	16	11	68,75
Jumlah Pendapatan Keuangan / Total Finance Income	**2.008**	**4.115**	**(2.107)**	**(51,20)**

BEBAN KEUANGAN

Beban keuangan Perseroan pada tahun 2025 tercatat sebesar Rp52,93 miliar, turun 32,87% dibandingkan tahun 2024 sebesar Rp78,85 miliar. Penurunan ini berasal dari percepatan pembayaran pokok pinjaman dan penurunan suku bunga pinjaman.

Perincian beban keuangan Perseroan pada 2025 beserta perbandingan dengan perolehan pada 2024 adalah sebagai berikut:

FINANCE EXPENSES

The Company's finance expenses in 2025 were Rp52.93 billion, a decrease of 32.87% compared to Rp78.85 billion in 2024. This increase was due to accelerated loan principal payments and a decrease in loan interest rates.

Details of the Company's finance expenses in 2025 and their comparison with 2024 are as follows:

Beban Keuangan 2024-2025
(Dalam jutaan Rupiah, kecuali dinyatakan lain)

Finance Expenses in 2024-2025
(In millions of Rupiah, unless otherwise stated)

Uraian / *Description*	2025	2024	Kenaikan/Penurunan / *Increase/Decrease*	
			Nominal	Persentase (%) / *Percentage (%)*
Beban Bunga Pinjaman Bank / Interest Expense of Bank Loan	40.895	64.025	(23.131)	(36,13)
Beban Bunga Sewa / Interest Expense of Lease	9.990	9.926	64	0,64
Beban Bunga Aset Restorasi / Restoration Asset Interest Expense	791	3.694	(2.902)	(78,59)
Beban Bunga Pasca Tambang dan Reklamasi / Post Mining and Reclamation Interest Expenses	1.257	1.208	49	4,06
Jumlah Beban Keuangan / Total Finance Expenses	**52.933**	**78.853**	**(25.920)**	**32,87**

LABA SEBELUM PAJAK PENGHASILAN

Perseroan mencatat laba sebelum pajak penghasilan pada tahun 2025 sebesar Rp234,43 miliar, mengalami kenaikan 36,46% dibandingkan tahun sebelumnya sebesar Rp171,79 miliar. Pertumbuhan ini disebabkan oleh peningkatan laba usaha dan penurunan beban keuangan dampak dari percepatan pembayaran pokok pinjaman dan penurunan tingkat suku bunga pinjaman bank.

PROFIT BEFORE INCOME TAX

In 2025, the Company recorded a profit before income tax of Rp234.43 billion, an increase of 36.46% compared to Rp171.79 billion in the previous year. This growth was due to an increase in operating profits and a decrease in financial burdens due to the acceleration of loan principal payments and a decrease in bank loan interest rates.

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BEBAN PAJAK PENGHASILAN

Beban pajak penghasilan Perseroan pada tahun 2025 tercatat sebesar Rp62,51 miliar, meningkat 46,93% dibandingkan tahun 2024 sebesar Rp42,54 miliar. Peningkatan ini berasal dari pencapaian peningkatan laba yang diperoleh Perseroan.

INCOME TAX EXPENSE

The Company's income tax expense in 2025 amounted to Rp62.51 billion, an increase of 46.93% compared to Rp42.54 billion in 2024. This increase was due to the achievement of increased profits obtained by the company.

LABA TAHUN BERJALAN

Laba tahun berjalan Perseroan pada tahun 2025 tercatat sebesar Rp171,92 miliar, meningkat 33,01% dibandingkan tahun 2024 sebesar Rp129,25 miliar. Peningkatan ini berasal dari kenaikan volume penjualan semen, penurunan beban keuangan dampak dari percepatan pembayaran pokok pinjaman dan penurunan tingkat suku bunga pinjaman bank.

PROFIT FOR THE YEAR

The Company's profit for the year 2025 stood at Rp171.92 billion, an increase of 33.01% compared to Rp129.25 billion in 2024. This increase was due to an increase in cement sales volume, a decrease in financial burdens due to the acceleration of loan principal payments, and a decrease in bank loan interest rates.

PENGHASILAN (KERUGIAN) KOMPREHENSIF LAIN

Perseroan mencatat kerugian komprehensif lain pada tahun 2025 sebesar Rp1,67 miliar, mengalami penurunan 286,80% dibandingkan tahun sebelumnya sebesar Rp894 juta. Pertumbuhan ini disebabkan oleh pengukuran kembali program imbalan pasti akibat dari perubahan asumsi pengukuran kembali dalam perhitungan aktuaria.

OTHER COMPREHENSIVE INCOME (LOSS)

In 2025, the Company recorded other comprehensive income loss of Rp1.67 billion, a decrease of 286.80% compared to Rp894 million in the previous year. This growth was due to the remeasurement of defined benefit plans resulting from changes in the remeasurement assumptions in the actuarial calculations.

Perincian penghasilan (kerugian) komprehensif lain Perseroan pada tahun 2024 - 2025 adalah sebagai berikut:

Details of the Company's other comprehensive income (loss) in 2024 - 2025 are as follows:

Penghasilan (Kerugian) Komprehensif Lain 2024-2025
(Dalam jutaan Rupiah, kecuali dinyatakan lain)

Other Comprehensive Income (Loss) in 2024-2025
(In millions of Rupiah, unless otherwise stated)

Uraian / *Description*	2025	2024	Perubahan / *Changes*	
			Nominal	Persentase (%) / *Percentage (%)*
Pos-Pos yang Tidak Akan Direklasifikasikan ke Laba Rugi / Items that Will Not be Reclassified to Profit or Loss				
Pengukuran Kembali Program Imbalan Pasti / Remeasurement of Defined Benefit Program	(2.141)	1.145	(3.287)	(286,99)
Pajak Penghasilan Terkait / Related Income Tax	471	(252)	723	286,90
Jumlah Penghasilan Komprehensif Lain / Total Other Comprehensive Income	**(1.670)**	**894**	**(2.564)**	**(286,80)**

JUMLAH PENGHASILAN KOMPREHENSIF TAHUN BERJALAN

Di tahun 2025, Perseroan mencatatkan jumlah penghasilan komprehensif tahun berjalan sejumlah Rp170,25 miliar. Nilai tersebut mengalami kenaikan sebesar 30,82% jika dibandingkan dengan perolehan di tahun 2024 sejumlah Rp130,15 miliar.

TOTAL COMPREHENSIVE INCOME FOR THE YEAR

In 2025, the Company recorded other comprehensive income of Rp170.25 billion, an increase of 30.82% compared to Rp130.15 billion in 2024.

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LAPORAN ARUS KAS KONSOLIDASIAN

Arus Kas Konsolidasian 2024-2025

(Dalam jutaan Rupiah, kecuali dinyatakan lain)

CONSOLIDATED STATEMENT OF CASH FLOW

Consolidated Cash Flow in 2024-2025

(In millions of Rupiah, unless otherwise stated)

Uraian / *Description*	2025	2024	Perubahan / *Changes*	
			Nominal	Persentase (%) / *Percentage (%)*
Arus Kas dari Aktivitas Operasi / Cash Flow from Operating Activities	325.413	182.542	142.871	78,27
Arus Kas dari Aktivitas Investasi / Cash Flow from Investing Activities	(50.116)	(51.951)	1.835	(3,53)
Arus Kas dari Aktivitas Pendanaan / Cash Flow from Financing Activities	(243.377)	(200.023)	(43.354)	21,67
(Penurunan) Kenaikan Bersih Kas dan Setara Kas / Net Increase (Decrease) in Cash and Cash Equivalents	31.920	(69.432)	101.352	245,97
Pengaruh Perubahan Selisih Kurs terhadap Kas dan Setara Kas / Effects Of Foreign Exchange Rate Changes On Cash And Cash Equivalents	(916)	888	(1.804)	(203,15)
Kas dan Setara Kas Awal Tahun / Cash and Cash Equivalents at Beginning of the Year	29.843	98.387	(68.544)	(69,67)
Kas dan setara Kas Akhir Tahun / Cash and Cash Equivalents at End of the Year	60.848	29.843	31.005	103,89

Informasi rincian arus kas konsolidasian tahun 2024 – 2025 adalah sebagai berikut:

Detailed information on consolidated cash flows for 2024 –2025 is as follows:

ARUS KAS DARI AKTIVITAS OPERASI

Arus Kas dari Aktivitas Operasi 2024-2025

(Dalam jutaan Rupiah, kecuali dinyatakan lain)

CASH FLOW FROM OPERATING ACTIVITIES

Cash Flow from Operating Activities in 2024-2025

(In millions of Rupiah, unless otherwise stated)

Uraian / *Description*	2025	2024	Perubahan / *Changes*	
			Nominal	Persentase (%) / *Percentage (%)*
Penerimaan Kas dari Pelanggan / Receipt from Customers	2.363.007	1.837.865	525.141	28,57
Pembayaran Kas kepada Pemasok / Payments to Suppliers	(1.811.968)	(1.386.231)	(425.736)	30,71
Pembayaran Kas kepada Karyawan / Payments to Employees	(148.631)	(211.526)	62.894	(29,73)
Pembayaran Bunga Keuangan / Payment of Finance Interest	(34.417)	(70.335)	(35.918)	(51,07)
Penerimaan atas klaim / Receipt of claims	0	19.152	(19.152)	(100,00)
Penerimaan Bunga / Interest Income Receipt	1.556	4.115	(2.559)	(62,19)
Penerimaan Restitusi Pajak / Receipt from Tax Refunds	2.383	0	2.383	100,00
Pembayaran Pajak Penghasilan / Payment Corporate of Income Tax	(46.518)	(10.499)	(36.019)	343,08
Arus Kas Bersih Diperoleh dari Aktivitas Operasi / Net Cash Flow from Operating Activities	**325.413**	**182.542**	**142.871**	**78,27**

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Pada tahun 2025, arus kas bersih yang diperoleh dari aktivitas operasi Perseroan adalah sebesar Rp325,41 miliar, jumlah ini meningkat 78,27% dibandingkan perolehan tahun sebelumnya sebesar Rp182,54 miliar. Peningkatan ini terjadi karena kenaikan penerimaan kas dari pelanggan.

In 2025, the Company's net cash flows from operating activities amounted to Rp325.41 billion, an increase of 78.27% compared to Rp182.54 billion in the previous year. This increase was due to an increase in cash receipts from customers.

ARUS KAS DARI AKTIVITAS INVESTASI

Arus Kas dari Aktivitas Investasi 2024-2025
(Dalam jutaan Rupiah, kecuali dinyatakan lain)

CASH FLOW FROM INVESTING ACTIVITIES

Cash Flow from Investing Activities in 2024-2025
(In millions of Rupiah, unless otherwise stated)

Uraian / *Description*	2025	2024	Perubahan / *Changes*	
			Nominal	Persentase (%) / *Percentage (%)*
Penempatan Deposito Berjangka / Placement of Time Deposits	(2.759)	(14.582)	(11.823)	(81,08)
Pembelian Aset Tetap / Acquisition of Fixed Assets	(19.010)	(17.158)	1.852	10,80
Hasil Penjualan Aset Tetap / Proceeds from Sale of Fixed Assets	402	0	402	100,00
Pembelian Aset Tidak Berwujud / Purchase of Intangible Assets	0	(80)	(80)	(100,00)
Aset dalam Pembangunan / Construction in Progress	(28.748)	(20.132)	8.616	42,80
Arus Kas Bersih Digunakan untuk Aktivitas Investasi / Net Cash Flow for Investing Activities	**(50.116)**	**(51.951)**	**(1.835)**	**(3,53)**

Pada tahun 2025, arus kas bersih yang diperoleh dari aktivitas investasi Perseroan adalah sebesar Rp50,12 miliar, jumlah ini turun 3,53% dibandingkan perolehan tahun sebelumnya sebesar Rp51,95 miliar. Penurunan ini terjadi karena penurunan penempatan deposito berjangka yang dibatasi penggunaannya.

In 2025, the Company's net cash flows from investing activities amounted to Rp50.12 billion, a decrease of 3.53% compared to Rp51.95 billion in the previous year. This decline occurred due to a decrease in the placement of time deposits whose use is restricted.

ARUS KAS DARI AKTIVITAS PENDANAAN

Arus Kas dari Aktivitas Pendanaan 2024-2025
(Dalam jutaan Rupiah, kecuali dinyatakan lain)

CASH FLOW FROM FINANCING ACTIVITIES

Cash Flow from Financing Activities in 2024-2025
(In millions of Rupiah, unless otherwise stated)

Uraian / *Description*	2025	2024	Perubahan / *Changes*	
			Nominal	Persentase (%) / *Percentage (%)*
Pembayaran Pinjaman Bank / Payment of Bank Loan	(210.000)	(175.000)	35.000	20,00
Pembayaran Dividen / Payment of Dividends	(25.851)	(24.314)	1.537	6,32
Pembayaran Liabilitas Sewa / Payment of Lease Liabilities	(7.527)	(709)	6.818	961,97
Arus Kas Bersih Digunakan untuk Aktivitas Pendanaan / Net Cash Flow for Financing Activities	**(243.377)**	**(200.023)**	**43.254**	**21,67**

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Pada tahun 2025, arus kas bersih yang diperoleh dari aktivitas pendanaan Perseroan adalah sebesar Rp243,38 miliar, jumlah ini meningkat 21,67% dibandingkan perolehan tahun sebelumnya sebesar Rp200,02 miliar. Peningkatan ini terjadi karena percepatan pembayaran pokok pinjaman bank sesuai dengan jatuh tempo pembayaran.

In 2025, the Company recorded net cash flows from financing activities of Rp243.38 billion, an increase of 21.67% compared to Rp200.02 billion in the previous year. This increase occurred due to the acceleration of bank loan principal payments in line with the payment due date.

KENAIKAN (PENURUNAN) BERSIH KAS DAN SETARA KAS

Kenaikan atau penurunan bersih kas dan setara kas merupakan akumulasi atas arus kas dari aktivitas operasi, arus kas dari aktivitas investasi, dan arus kas dari aktivitas pendanaan.

Pada tahun 2025, Perseroan mencatatkan kenaikan bersih kas dan setara kas sejumlah Rp31,92 miliar, realisasi ini meningkat sebesar 245,97% jika dibandingkan tahun 2024 dengan penurunan sebesar Rp69,43 miliar. Perubahan nilai kenaikan bersih kas dan setara kas Perseroan terutama disebabkan oleh peningkatan penerimaan kas dari pelanggan.

INCREASE (DECREASE) IN NET CASH AND CASH EQUIVALENTS

The net increase or decrease in cash and cash equivalents is the accumulation of cash flows from operating, investing, and financing activities.

In 2025, the Company recorded a net increase in cash and cash equivalents of Rp31.92 billion, an increase of 245.97% compared to the 2024 decline of Rp69.43 billion. Changes in the net increase in cash and cash equivalents were primarily due to an increase in cash receipts from customers.

PENGARUH PERUBAHAN SELISIH KURS TERHADAP KAS DAN SETARA KAS

Di tahun 2025, pengaruh perubahan selisih kurs terhadap kas dan setara kas Perseroan melemah sebesar Rp916 juta, mengalami penurunan sebesar 203,15% jika dibandingkan tahun 2024 sebesar Rp888 juta. Perubahan tersebut disebabkan oleh perubahan nilai kurs mata uang asing atas saldo giro Perseroan.

EFFECT OF EXCHANGE RATE CHANGES ON CASH AND CASH EQUIVALENTS

In 2025, the effect of exchange rate changes on the Company's cash and cash equivalents weakened by Rp916 million, a decrease of 203.15% compared to Rp888 million in 2024. This was due to changes in foreign currency exchange rates on the Company's current account balance.

KAS DAN SETARA KAS AWAL TAHUN

Pada tahun 2025 Perseroan mencatatkan nilai kas dan setara kas awal tahun sebesar Rp29,84 miliar, mengalami penurunan sebesar 69,67% jika dibandingkan tahun 2024 sejumlah Rp98,39 miliar. Perubahan nilai kas dan setara kas awal tahun disebabkan oleh penurunan penerimaan kas dari pelanggan pada tahun lalu.

CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR

In 2025, the Company recorded cash and cash equivalents at the beginning of the year amounting to Rp29.84 billion, a decrease of 69.67% compared to Rp98.39 billion in 2024. The change in the value of cash and cash equivalents at the beginning of the year due to a decrease in cash receipts from customers in the previous year.

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KAS DAN SETARA KAS AKHIR TAHUN

Perseroan mencatatkan nilai kas dan setara kas akhir tahun 2025 sebesar Rp60,85 miliar. Nilai kas dan setara kas akhir tahun mengalami peningkatan sebesar 103,89% jika dibandingkan tahun 2024 sejumlah Rp29,84 miliar. Perubahan nilai kas dan setara kas akhir tahun disebabkan oleh peningkatan penerimaan kas dari pelanggan.

CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR

The Company recorded cash and cash equivalents at the end of 2025 of Rp60.85 billion. Cash and cash equivalents at year-end increased by 103.89% compared to Rp29.84 billion in 2024. The change in the value of cash and cash equivalents at the end of the year was due to an increase in cash receipts from customers.

INFORMASI KEUANGAN PENTING LAINNYA

RASIO PROFITABILITAS

Perseroan menggunakan rasio profitabilitas untuk mengetahui kemampuan Perseroan dalam mendapatkan laba (profit) dari pendapatan (*earning*) terkait penjualan, aset, dan ekuitas, berdasarkan dasar pengukuran tertentu. Jenis-jenis rasio profitabilitas dipakai untuk memperlihatkan seberapa besar laba atau keuntungan yang diperoleh dari kinerja Perseroan.

OTHER KEY FINANCIAL INFORMATION

PROFITABILITY RATIOS

The Company uses profitability ratios to determine its ability to generate profit from revenue, assets, and equity, based on specific measurement criteria. These profitability ratios are used to demonstrate the amount of profit generated from the Company's performance.

Komponen rasio profitabilitas Perseroan adalah sebagai berikut:

The Company's profitability ratio components are as follows:

Rasio Profitabilitas 2024-2025
(Dalam persen)

Profitability Ratio in 2024-2025
(In percent)

Uraian / *Description*	2025	2024	Perubahan / *Changes*
Gross Profit Margin	30,18	28,62	1,57
Operating Profit Margin	12,08	11,79	0,29
Net Profit Margin	7,28	6,18	1,10
EBITDA Margin	20,51	21,67	(1,16)
Net Profit to Equity Ratio	5,04	3,95	1,08
Net Profit to Asset	3,60	2,63	0,97

Pada tahun 2025, Perseroan mencatatkan *gross profit margin* sebesar 30,18% mengalami peningkatan sebesar 1,57% dari tahun lalu sebesar 28,62%. *Operating profit margin* Perseroan mengalami perubahan, dari 11,79% di tahun 2024 menjadi 12,08% di tahun 2025. Hal ini dikarenakan peningkatan dari sektor volume penjualan semen sebesar 9,91% yang merupakan dampak dari penguatan pangsa pasar Perseroan.

In 2025, the Company recorded a gross profit margin of 30.18%, an increase of 1.57% compared to the previous year's 28.62%. The Company's operating profit margin also changed, from 11.79% in 2024 to 12.08% in 2025. This change was due to an increase in the cement sales volume sector by 9.91%, which is the impact of strengthening the Company's market share.

Selanjutnya, *net profit margin* mengalami kenaikan sebesar 1,10% dimana pada tahun 2024 tercatat sebesar 6,18% menjadi 7,28% di tahun 2025. Hal ini disebabkan oleh selain

Furthermore, the net profit margin increased by 1.10%, which went up from 6.18% in 2024 to 7.28% in 2025. This increase was primarily due, in addition to increased sales,

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dari peningkatan penjualan, Perseroan berhasil menurunkan beban keuangan dampak dari percepatan pembayaran pokok pinjaman dan penurunan suku bunga bank. Begitu pula dengan EBITDA margin, pada tahun sebelumnya tercatat sebesar 21,67% namun di tahun 2025 menjadi sebesar 20,51%. Hal ini terutama disebabkan oleh penurunan nilai depresiasi dampak dari umur ekonomis sudah banyak yang habis.

the Company succeeded in reducing its financial burdens due to accelerated principal repayments and lower bank interest rates. Similarly, the EBITDA margin, which was 21.67% in the previous year, increased to 20.51% in 2025. This was mainly caused by a decrease in depreciation due to the end of many assets' economic life.

Peningkatan *net profit* Perseroan tercermin pada rasio *net profit to equity*, dimana pada tahun 2024 tercatat sebesar 3,95%, menjadi 5,04% pada tahun 2025. Rasio *net profit to asset* tercatat mengalami kenaikan, dari 2,63% pada tahun 2024 menjadi 3,60% pada tahun 2025.

The increase in the Company's net profit is reflected in the net profit to equity ratio, which surged from 3.95% in 2024 to 5.04% in 2025. The net profit to asset ratio also increased, from 2.63% in 2024 to 3.60% in 2025.

RASIO KONDISI KEUANGAN

Untuk memberikan gambaran pada investor atau para pemegang saham atas kondisi keuangan Perseroan, baik kondisi jangka pendek maupun jangka panjang, Perseroan melakukan perhitungan beberapa rasio keuangan.

FINANCIAL CONDITION RATIOS

To provide investors and shareholders with a comprehensive overview of the Company's financial condition, both in the short and long term, the Company calculates several financial ratios.

Rasio kondisi keuangan jangka pendek memperlihatkan kemampuan Perseroan dalam memenuhi kewajiban jangka pendek. Sementara itu, rasio kondisi keuangan jangka panjang berkaitan dengan kemampuan Perseroan dalam menjaga kelangsungan usaha, dengan memenuhi kewajiban-kewajiban jangka panjang.

The short-term financial condition ratio shows the Company's ability to meet its short-term obligations. Meanwhile, the long-term financial condition ratio relates to the Company's ability to sustain its business by fulfilling long-term obligations.

Komponen rasio kondisi keuangan Perseroan adalah sebagai berikut:

The Company's financial condition ratios are described as follows:

Rasio Kondisi Keuangan 2024-2025
(Dalam kali)

Financial Condition Ratios in 2024-2025
(In times)

Uraian / *Description*	2025	2024	Perubahan / *Changes*
Kondisi Keuangan Jangka Pendek / Short Term Financial Condition			
Rasio Lancar / Current Ratio	1,37	1,22	0,15
Rasio Kas / Cash Ratio	0,08	0,04	0,05
Kondisi Keuangan Jangka Panjang / Long Term Financial Condition			
Total Asset to Total Debt	3,51	2,99	0,52
Total Debt to Total Equity	0,40	0,50	(0,10)
Total Debt to Total Fixed Assets	0,36	0,42	(0,06)
Longterm Debt to Equity	0,18	0,25	(0,07)
Net Debt to EBITDA	0,71	1,27	(0,56)
Weighted Average Cost of Capital (WACC)	7,06	8,71	(1,65)

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Rasio lancar dan rasio kas Perseroan pada tahun 2025 masing-masing tercatat sebesar 1,37x dan 0,08x, dibanding pada tahun sebelumnya yang masing-masing sebesar 1,22x dan 0,04x. Perolehan tersebut menunjukkan bahwa kondisi Perseroan dapat menjaga likuiditas dalam kondisi aman dan sehat karena mampu memenuhi kewajiban jangka pendek tepat waktu.

The Company's current ratio and cash ratio in 2025 were recorded at 1.37x and 0.08x, respectively, compared to 1.22x and 0.04x in the previous year, indicating the Company's ability to maintain safe and healthy liquidity by meeting short-term obligations on time.

Kemampuan Perseroan dalam memenuhi kewajiban jangka panjang ditunjukkan melalui rasio solvabilitas. Pada tahun 2025, rasio-rasio solvabilitas Perseroan memperlihatkan kemampuan yang cenderung stabil dibandingkan tahun sebelumnya. Hal ini terlihat antara lain melalui rasio total *asset to total debt*, yang sangat baik yaitu sebesar 3,51x dibanding pada tahun sebelumnya sebesar 2,99x.

The Company's ability to meet its long-term obligations is reflected in its solvency ratios. In 2025, the Company's solvency ratios showed relatively stable capabilities compared to the previous year. This is evident, among others, in the total asset to total debt ratio, which was very good at 3.51x, compared to 2.99x in the previous year.

RASIO PENGUNGKIT

Rasio pengungkit (*gearing ratio*) merupakan rasio yang digunakan untuk memonitor modal Perseroan, dengan membagi total pinjaman berdampak bunga dan total ekuitas Perseroan yang dapat diatribusikan kepada pemilik entitas induk. Kebijakan Perseroan adalah menjaga rasio pengungkit dalam kisaran dari Perseroan terkemuka di Indonesia untuk mengamankan akses terhadap pendanaan pada biaya yang rasional.

GEARING RATIO

The gearing ratio measures the proportion of the Company's interest-bearing loans to its total equity attributable to owners of the parent entity. The Company aims to maintain its gearing ratios within the range of leading companies in Indonesia to ensure access to funding at a reasonable cost.

Komponen rasio pengungkit Perseroan adalah sebagai berikut:

The Company's gearing ratio components are as follows:

Rasio Pengungkit 2024-2025
(Dalam jutaan Rupiah, kecuali dinyatakan lain)

Gearing Ratio in 2024-2025
(In millions of Rupiah, unless otherwise stated)

Uraian / *Description*	2025	2024	Perubahan / *Changes*	
			Nominal	Persentase (%) / *Percentage (%)*
Pinjaman Bank / Bank Loans	405.793	605.889	(200.095)	(33,03)
Liabilitas Sewa / Lease Liabilities	116.393	123.617	(6.774)	(5,84)
Total Pinjaman yang Berdampak Bunga / Total Interest Affecting Loans	522.186	729.056	(206.870)	(28,38)
Total Ekuitas / Total Equity	3.412.648	3.268.245	144.403	4,42
Rasio Pengungkit (kali) / Gearing Ratio (times)	0,15	0,22	(0,07)	(31,82)

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Pada tahun 2025 Perseroan mencatatkan rasio pengungkit sebesar 0,15x turun 0,07% dari tahun sebelumnya yaitu sebesar 0,22x. Penurunan ini memperlihatkan bahwa Perseroan mampu melunasi pinjaman bank tepat waktu dan juga dapat meningkatkan nilai ekuitas Perseroan.

In 2025, the Company recorded a leverage ratio of 0.15x, a decrease of 0.07% from the previous year's 0.22x. This decrease indicates that the Company is able to repay bank loans on time and can also increase the Company's equity value.

KEMAMPUAN MEMBAYAR UTANG DAN TINGKAT KOLEKTIBILITAS PIUTANG

KEMAMPUAN MEMBAYAR UTANG

Kemampuan Perseroan dalam memenuhi kewajiban jangka pendek maupun jangka panjang diukur melalui rasio likuiditas dan rasio solvabilitas. Rasio likuiditas mencerminkan kemampuan Perseroan dalam memenuhi kewajiban jangka pendek, sedangkan rasio solvabilitas menunjukkan kapasitas Perseroan dalam memenuhi seluruh kewajiban, baik kewajiban jangka pendek maupun kewajiban jangka panjang.

Perseroan berkomitmen untuk menjaga kepercayaan kreditur dengan memastikan pembayaran pokok pinjaman beserta bunga dilakukan secara tepat waktu.

KEMAMPUAN PERUSAHAAN DALAM MEMBAYAR UTANG JANGKA PENDEK BERDASARKAN RASIO LIKUIDITAS

Rasio likuiditas digunakan sebagai indikator untuk menilai kemampuan Perseroan dalam memenuhi kewajiban jangka pendek yang segera jatuh tempo. Rasio likuiditas dilakukan melalui rasio lancar (*current ratio*) dan rasio kas (*cash ratio*). Rasio lancar dihitung melalui perbandingan antara aset lancar dan liabilitas jangka pendek, sedangkan rasio kas dihitung berdasarkan perbandingan antara kas dan setara kas dalam menutup kewajiban jangka pendek yang dimiliki Perseroan.

Kemampuan Perseroan dalam membayar utang jangka pendek berdasarkan rasio likuiditas di tahun 2024 – 2025 adalah sebagai berikut:

ABILITY TO PAY DEBTS AND RECEIVABLES COLLECTIBILITY RATE

ABILITY TO PAY DEBT

The Company's ability to fulfill both short-term and long-term obligations is measured through liquidity and solvency ratios. Liquidity ratio reflects the Company's ability to meet short-term obligations, while solvency ratio shows the Company's ability to meet all obligations, both short-term and long-term.

The Company is committed to maintaining creditors' confidence by ensuring timely payments of principal and interest.

ABILITY TO PAY SHORT-TERM DEBT BASED ON LIQUIDITY RATIO

Liquidity ratios are used as indicators to assess the Company's ability to meet imminent short-term obligations. The liquidity assessment is conducted through the current ratio and the cash ratio. The current ratio is calculated by comparing current assets to short-term liabilities, while the cash ratio is based on the comparison between cash and cash equivalents and the Company's short-term liabilities.

The Company's ability to pay short-term debt based on liquidity ratio in 2024–2025 is as follows:

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Kinerja Rasio Likuiditas 2024-2025
(Dalam jutaan Rupiah, kecuali dinyatakan lain)

Liquidity Performance in 2024-2025
(In millions of Rupiah, unless otherwise stated)

Uraian / *Description*	2025	2024	Perubahan / *Changes*	
			Nominal	Persentase (%) / *Percentage (%)*
Kas dan Setara Kas / Cash and Cash Equivalents	60.848	29.843	31.005	103,89
Aset Lancar / Current Assets	1.021.354	1.000.678	20.676	2,07
Liabilitas Jangka Pendek / Current Liabilities	746.034	822.079	(76.045)	(9,25)
Rasio Likuiditas / Liquidity Ratio				
Rasio Lancar (kali) / Current Ratio (times)	1,37	1,22	0,15	12,30
Rasio Kas (kali) / Cash Ratio (times)	0,08	0,04	0,04	100,00

Rasio lancar Perseroan pada tahun 2025 sebesar 1,37x mengalami peningkatan dari tahun sebelumnya yaitu sebesar 1,22x, sementara itu rasio kas pada tahun 2025 sebesar 0,08x mengalami peningkatan sebesar 0,04x dibanding tahun sebelumnya yang sebesar 0,04x. Hal ini terutama disebabkan Perseroan mampu menjaga likuiditas dalam kondisi aman dan sehat karena dapat memenuhi kewajiban jangka pendek tepat waktu.

The Company's current ratio in 2025 was 1.37x, an increase from the previous year's 1.22x. Meanwhile, the cash ratio in 2025 was 0.08x, representing an increase of 0.04x compared to 0.44x in the prior year. This was primarily due to the Company's ability to maintain liquidity in a safe and healthy condition because it could meet its short-term obligations on time.

KEMAMPUAN PERUSAHAAN DALAM MEMBAYAR UTANG JANGKA PENDEK MAUPUN JANGKA PANJANG BERDASARKAN RASIO SOLVABILITAS

Perseroan menggunakan rasio solvabilitas untuk mengukur kemampuan Perseroan dalam membayar kewajiban jangka pendek maupun jangka panjang, yang akan jatuh tempo. Adapun kemampuan Perseroan dalam membayar utang jangka pendek maupun utang jangka panjang yang diukur berdasarkan rasio solvabilitas.

Kemampuan Perseroan dalam membayar utang jangka pendek maupun jangka panjang berdasarkan rasio solvabilitas di tahun 2024 – 2025 adalah sebagai berikut:

COMPANY'S ABILITY TO PAY SHORT-TERM AND LONG-TERM DEBT BASED ON SOLVENCY RATIO

The Company uses the solvency ratio to measure its ability to pay off short-term and long-term obligations that will mature. Below is a description of the company's ability to pay off both short-term and long-term debts as measured by the solvency ratio, and a comparison of this ratio in the last 2 (two) years.

The Company's ability to pay short-term and long-term debt based on the solvency ratio for 2024–2025 is as follows:

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Kinerja Rasio Solvabilitas 2024-2025
(Dalam jutaan Rupiah, kecuali dinyatakan lain)

Solvency Performance in 2024-2025
(In millions of Rupiah, unless otherwise stated)

Uraian / *Description*	2025	2024	Perubahan / *Changes*	
			Nominal	Persentase (%) / *Percentage (%)*
Jumlah Aset / Total Assets	4.772.581	4.907.687	(135.106)	(2,75)
Jumlah Liabilitas / Total Liabilities	1.359.933	1.639.442	(279.509)	(17,05)
Jumlah Ekuitas / Total Equity	3.412.648	3.268.245	144.403	4,42
EBITDA	484.427	453.153	31.274	6,90
Utang Berbunga / Interest Debt	405.793	605.889	(200.095)	(33,03)
Beban Bunga / Interest Expense	52.933	78.853	(25.920)	(32,87)
Rasio Solvabilitas / Solvability Ratio				
Debt to Equity Ratio (kali / times)	0,40	0,50	(0,10)	(20,00)
Interest Bearing Debt to Invested Capital Ratio (kali / times)	0,12	0,19	(0,07)	(36,84)
Interest Coverage Ratio (kali / times)	9,15	5,75	3,40	59,13

Pada tahun 2025 total *debt to equity ratio* (DER) Perseroan adalah sebesar 0,40x atau mengalami penurunan sebesar 0,10x dibandingkan tahun sebelumnya yang sebesar 0,50x. *Interest bearing debt to invested capital ratio* Perseroan mengalami penurunan sebesar 0,07x, dari 0,19x pada 2024 menjadi 0,12x di tahun 2025. Sementara itu, *interest coverage ratio* Perseroan pada tahun 2025 tercatat mencapai 9,15x mengalami kenaikan sebesar 3,40x dibanding tahun 2024 yang sebesar 5,75x.

In 2025, the Company's total debt to equity ratio (DER) was 0.40x, a decrease of 0.10x compared to 0.50x in the previous year. The Company's interest-bearing debt to invested capital ratio also declined by 0.07x, from 0.19x in 2024 to 0.12x in 2025. Meanwhile, the Company's interest coverage ratio in 2025 reached 9.15x, an increase of 3.40x from 5.57x in 2024.

Perubahan yang terjadi terhadap rasio solvabilitas Perseroan pada tahun 2025 dibanding tahun 2024 tersebut menunjukkan bahwa Perseroan mampu memenuhi kewajiban jangka panjang dengan menekan jumlah utang berbunga dan beban bunga, dan juga Perseroan mampu meningkatkan nilai ekuitas sebesar 4,42%.

These changes in the Company's solvency ratio in 2025 compared to 2024 indicate that the Company is able to meet its long-term obligations by reducing the amount of interest-bearing debt and interest expenses, and the Company is also able to increase its equity value by 4.42%.

TINGKAT KOLEKTIBILITVAS PIUTANG

Tingkat kolektibilitas piutang mencerminkan kemampuan Perseroan dalam menagih piutang, yang diukur melalui periode penagihan (*collection period*) atau rata-rata waktu yang dibutuhkan untuk melakukan penagihan. Periode ini dipengaruhi oleh besaran piutang usaha serta pendapatan bersih yang dihasilkan Perseroan. Pada prinsipnya, Perseroan terus berupaya mengendalikan jumlah piutang usaha sekaligus menjaga kualitas kolektibilitasnya agar tetap optimal.

RECEIVABLES COLLECTABILITY RATE

Receivables collectability reflects the Company's ability to collect its receivables, which is measured by the collection period, or the average time required to collect payments. The collection period is influenced by the amount of trade receivables and the net revenue generated by the Company. In principle, the Company strives to control the amount of trade receivables while maintaining optimal collectability quality.

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Tingkat kolektibilitas piutang Perseroan tahun 2024 – 2025 adalah sebagai berikut:

The Company's receivables collectability rate in 2024–2025 is as follows:

Tingkat Kolektibilitas Piutang 2024-2025 / **Receivables Collectability Rate in 2024-2025**

Uraian / Description	2025	2024	Perubahan / *Changes*
Pendapatan Bersih terhadap Rata-Rata Piutang Usaha (kali) / Net Reve-nue to Average Trade Receivables (times)	3,31	2,92	0,39
Jangka Waktu Rata-Rata Penagihan (hari) / Average Billing Period (days)	110,45	102,77	7,68

Perseroan mencatatkan pendapatan bersih terhadap rata-rata piutang usaha pada tahun 2024 sebesar 3,31x mengalami peningkatan sebesar 0,39x dibanding tahun 2024 yang sebesar 2,92x. Adapun jangka waktu rata-rata penagihan atau tingkat kolektibilitas piutang Perseroan pada tahun 2025 adalah sejumlah 110,45 hari, lebih tinggi dibandingkan pada tahun sebelumnya yang sejumlah 102,77 hari.

The Company recorded a net revenue to average trade receivables ratio of 3.31x in 2025, an increase of 0.39x compared to 2.92x in 2024. The average collection period, or the Company's receivables collectability period, in 2025 was 110,45 days, higher than the previous year's 102.77 days.

Kolektibilitas piutang berdasarkan umur piutang tahun 2024 – 2025 adalah sebagai berikut:

Receivables collectability based on their maturity in 2024–2025 is as follows:

Umur Piutang Usaha 2024-2025 / **Trade Receivables Maturity in 2024-2025**

Uraian / *Description*	2025	2024	Perubahan / *Changes*	
			Nominal	Persentase (%) / *Percentage (%)*
Belum Jatuh Tempo / Not Yet Due	193.903	186.287	7.616	4,09
Jatuh Tempo / Overdue				
1 Hari - 45 Hari / 1 Day - 45 Days	332.270	328.789	3.482	1,06
46 Hari - 135 Hari / 46 Days - 135 Days	55.824	50.261	5.563	11,07
135 Hari - 365 Hari / 135 Days – 365 Days	1.448	25.236	(23.787)	(94,26)
> 365 Hari / > 365 Days	421.036	428.141	(7.105)	(1,66)
Sub jumlah / Subtotal	**1.004.481**	**1.018.713**	**(14.232)**	**(1,40)**
Cadangan Penurunan Nilai Piutang Usaha / Allowance for Impairment of Trade Re-ceivables	(303.102)	(316.233)	(13.131)	(4,15)
Total Piutang / Total Trade Receivables	**701.379**	**702.480**	**(1.101)**	**(0,16)**

Perseroan mencatatkan jumlah piutang sebesar Rp701,38 miliar turun sebesar Rp1,10 miliar dibanding tahun 2024 yang sebesar Rp702,48 miliar. Dari total piutang tersebut, jumlah piutang usaha yang belum jatuh tempo pada tahun 2025 adalah sejumlah Rp193,90 miliar, mengalami peningkatan sebesar 4,09% atau sejumlah Rp7,62 miliar dibandingkan tahun sebelumnya sebesar Rp186,29 miliar.

The Company recorded total receivables of Rp701.38 billion, a decrease of Rp1.10 billion compared to Rp702.48 billion in 2024. Of this total, the amount of trade receivables not yet due in 2025 was Rp193,90 billion, representing an increase of 4.09% or Rp7.62 billion compared to the previous year's Rp186.29 billion.

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Pada tahun 2025, piutang usaha dengan jatuh tempo 1-45 hari adalah sebesar Rp332,27 miliar atau meningkat Rp3,48 miliar atau 1,06% dibanding tahun 2024 sebesar Rp328,79 miliar. Piutang usaha dengan jatuh tempo 46-135 hari adalah sebesar Rp55,82 miliar atau mengalami peningkatan sebesar Rp5,56 miliar atau 11,07% dari tahun sebelumnya yang sejumlah Rp50,26 miliar. Piutang dengan jatuh tempo 136-365 hari adalah sebesar Rp1,45 miliar mengalami penurunan sebesar Rp23,79 miliar atau turun 94,26% dibanding tahun sebelumnya yang sejumlah Rp25,24 miliar. Piutang dengan jatuh tempo lebih dari 365 hari adalah sebesar Rp421,03 miliar mengalami penurunan sebesar Rp7,11 miliar atau 1,66% dibanding tahun sebelumnya yang sejumlah Rp428,14 miliar.

In 2025, trade receivables with a maturity of 1–45 days amounted to Rp332.27 billion, an increase of Rp3.48 billion or 1.06% compared to Rp328,79 billion in 2024. Trade receivables with a maturity of 46–135 days stood at Rp55,82 billion, an increase of Rp5.56 billion or 11.07% from the prior year's Rp50.26 billion. Moreover, receivables with a maturity of 136–365 days totaled Rp1.45 billion, a decrease of Rp23.79 billion or a decrease of 94.26% compared to Rp25.24 billion in the previous year, and receivables with a maturity of more than 365 days amounted to Rp421.03 billion, a decrease of Rp7.11 billion or 1.66% from Rp428,14 billion in the prior year.

STRUKTUR MODAL DAN KEBIJAKAN MANAJEMEN ATAS STRUKTUR MODAL

Perseroan mengelola struktur permodalan dengan tujuan menjaga tingkat permodalan yang sehat guna mendukung kegiatan usaha serta mengoptimalkan nilai bagi pemegang saham dan pemangku kepentingan. Melalui Direksi, Perseroan menetapkan kebijakan untuk mempertahankan fondasi modal yang kuat sebagai bagian dari upaya menjaga kepercayaan para pemangku kepentingan dalam jangka panjang yang akan diriviu oleh Dewan Komisaris secara periodik sesuai dengan tujuan strategis dan selera risiko.

Kebijakan pengelolaan struktur modal tersebut disusun dengan mempertimbangkan kondisi bisnis yang dihadapi, tingkat pengembalian modal, serta kebijakan pembagian dividen.

STRUKTUR MODAL

Perseroan senantiasa memastikan struktur modal yang dimiliki dalam posisi yang ideal. Perseroan menetapkan kebijakan struktur modal yang merupakan perimbangan antara liabilitas dan ekuitas, guna mencapai kombinasi struktur modal yang optimal sehingga dapat memaksimalkan nilai Perseroan. Informasi struktur modal Perseroan tahun 2024 – 2025 adalah sebagai berikut:

CAPITAL STRUCTURE AND MANAGEMENT POLICY ON CAPITAL STRUCTURE

The Company manages its capital structure with the aim of maintaining a healthy level of capitalization to support business activities and optimize value for shareholders and stakeholders. Through the Board of Directors, the Company establishes policies to maintain a strong capital foundation as part of efforts to uphold stakeholder trust over the long term, which will be periodically reviewed by the Board of Commissioners in line with strategic objectives and risk appetite.

These capital structure management policies are formulated by considering business conditions, rate of return on capital, and dividends paid.

CAPITAL STRUCTURE

The Company consistently ensures that its capital structure remains in an optimal position. The Company's capital structure policy balances liabilities and equity to achieve the optimal combination and maximize the Company's value. Details of the Company's capital structure in 2024–2025 is as follows:

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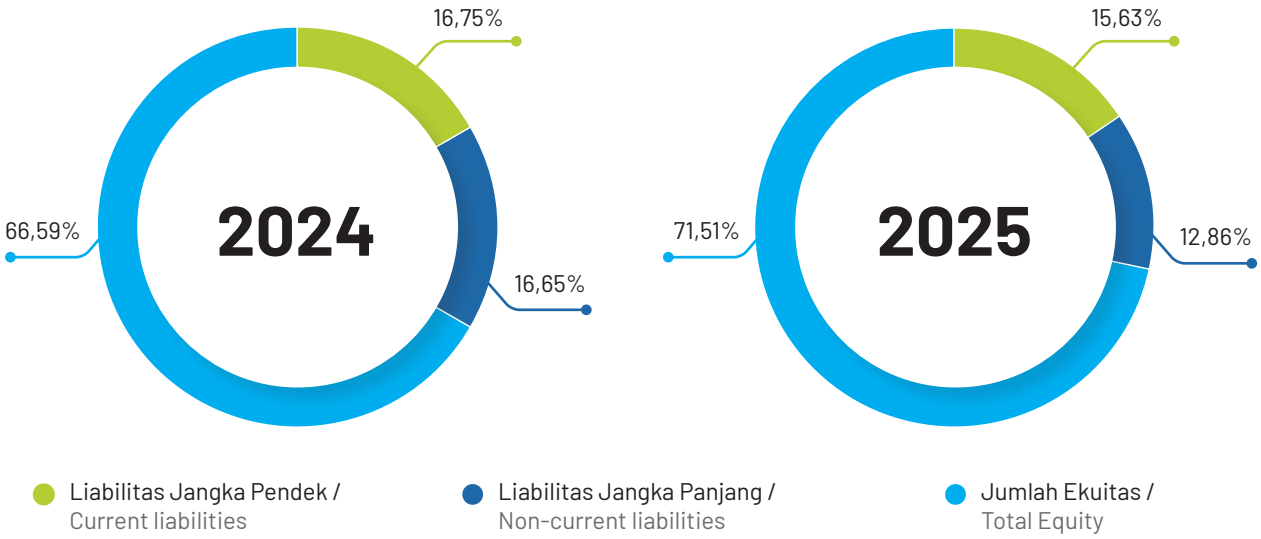
Struktur Modal Perseroan 2024-2025
(Dalam jutaan Rupiah)

Company Capital Structure in 2024-2025
(Dalam jutaan Rupiah)

Uraian / *Description*	2025		2024		Perubahan / *Changes*	
	Nominal	Komposisi / *Composition*	Nominal	Komposisi / *Composition*	Nominal	Persentase (%) / *Percentage (%)*
Liabilitas Jangka Pendek / Current Liability	746.034	15,63%	822.079	16,75%	(76.005)	(9,25)
Liabilitas Jangka Panjang / Non-Current Liabilities	613.899	12,86%	817.363	16,65%	(203.464)	(24,89)
Jumlah Liabilitas / Total Liabilities	1.359.933	28,49%	1.639.442	33,41%	(279.509)	(17,05)
Jumlah Ekuitas / Total Equity	3.412.648	71,51%	3.268.245	66,59%	144.403	4,42
Jumlah Aset / Total Assets	**4.772.581**	**100,00%**	**4.907.687**	**100,00%**	**(135.106)**	**(2,75)**

Komposisi Struktur Modal Perusahaan 2024-2025
The Company's Capital Structure Composition in 2024-2025vww



Berdasarkan diagram di atas terdapat perubahan pada struktur modal Perseroan berupa penurunan jumlah liabilitas, dari sebesar 33,41% menjadi 28,49% pada tahun 2025. Sementara itu untuk jumlah ekuitas mengalami peningkatan, dari sebesar 66,59% menjadi 71,51% di tahun 2025.

Based on the diagram above, there was a change in the Company's capital structure, marked by a decrease in the proportion of liabilities from 33.41% to 28.49% in 2025. Meanwhile, equity increased from 66.59% to 71.51% in 2025.

Adapun penurunan jumlah liabilitas terutama disebabkan penurunan utang berbunga dampak dari percepatan pembayaran pokok pinjaman bank dan penurunan suku bunga pinjaman dan jumlah ekuitas meningkat terutama disebabkan peningkatan laba operasional Perseroan.

The decrease in liabilities was primarily due to a decrease in interest-bearing debt due to the acceleration of principal payments on bank loans and a decrease in loan interest rates, while the increase in equity was due to an increase in the Company's operating profit.

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DASAR PEMILIHAN KEBIJAKAN MANAJEMEN ATAS STRUKTUR MODAL

Perseroan telah menetapkan kebijakan terkait struktur permodalan sebagai bagian dari strategi pengelolaan keuangan. Manajemen menentukan struktur modal dengan tujuan menjaga keberlangsungan usaha serta memberikan imbal hasil dan nilai yang optimal bagi pemegang saham dan pemangku kepentingan.

Selain itu, kebijakan tersebut juga diarahkan untuk mempertahankan komposisi permodalan yang optimal guna menekan biaya modal dan meningkatkan efisiensi pendanaan Perseroan.

KEBIJAKAN MANAJEMEN ATAS STRUKTUR MODAL

Struktur modal mencerminkan komposisi antara penggunaan modal sendiri dan pendanaan melalui pinjaman, baik jangka pendek maupun jangka panjang. Pengelolaan struktur modal diarahkan untuk mencapai biaya dana yang optimal atau *Weighted Average Cost of Capital* (WACC) yang efisien, sehingga dapat meningkatkan nilai Perseroan. Namun demikian, peningkatan nilai tersebut tidak selalu sejalan dengan kenaikan laba per saham (*earning per share*/EPS). Penggunaan leverage yang tinggi berpotensi meningkatkan EPS, namun juga disertai dengan peningkatan risiko. Oleh karena itu, Perseroan menetapkan kebijakan struktur permodalan yang seimbang sebagai upaya untuk memaksimalkan nilai bagi pemegang saham dan pemangku kepentingan.

Dalam implementasinya, sesuai dengan Undang-Undang Nomor 40 Tahun 2007 tentang Perseroan Terbatas, Perseroan mengalokasikan sekurang-kurangnya 20% dari modal ditempatkan dan disetor penuh sebagai dana cadangan yang tidak dapat dibagikan. Ketentuan terkait permodalan tersebut telah menjadi pertimbangan manajemen dan ditetapkan melalui keputusan Rapat Umum Pemegang Saham (RUPS).

Selain itu, Perseroan secara aktif mengelola dan menyesuaikan struktur permodalan seiring dengan perubahan kondisi ekonomi. Langkah yang dapat dilakukan antara lain penyesuaian kebijakan dividen kepada pemegang saham, penerbitan saham baru, serta pemanfaatan sumber pendanaan melalui pinjaman.

BASIS FOR SELECTION OF MANAGEMENT POLICY ON CAPITAL STRUCTURE

The Company has established policies regarding capital structure as part of its financial management strategy. Management determines the capital structure with the objective of ensuring business continuity while delivering optimal returns and value to shareholders and stakeholders.

Furthermore, these policies are also aimed at maintaining an optimal capital composition to reduce the cost of capital and improve the Company's funding efficiency.

MANAGEMENT POLICY ON CAPITAL STRUCTURE

The capital structure reflects the composition between internally generated funds and financing through borrowings, both short-term and long-term. The management of the capital structure is directed towards achieving an optimal cost of funds or an efficient Weighted Average Cost of Capital (WACC), thereby increasing the Company's value. However, such value enhancement does not always correspond with an increase in earnings per share (EPS). High leverage may have the potential to increase EPS but is also accompanied by higher risk. Therefore, the Company adopts a balanced capital structure policy as an effort to maximize value for shareholders and stakeholders.

In its implementation, in accordance with Law No. 40 of 2007 concerning Limited Liability Companies, the Company allocates at least 20% of its issued and fully paid-up capital as a non-distributable reserve fund. This capital requirement has been considered by management and formalized through resolutions of the General Meeting of Shareholders (GMS).

Additionally, the Company actively manages and adjusts its capital structure in response to changing economic conditions. Measures taken include adjusting dividend policies for shareholders, issuing new shares, and utilizing funding sources through borrowings.

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Dalam pengelolaannya, Perseroan juga melakukan pemantauan terhadap struktur modal melalui perhitungan rasio pengungkit (*gearing ratio*), yaitu perbandingan antara total pinjaman berbunga dengan total ekuitas yang dapat diatribusikan kepada pemilik entitas induk. Kebijakan ini bertujuan untuk menjaga rasio pengungkit tetap berada dalam kisaran yang wajar, sehingga akses terhadap pendanaan tetap terjaga dengan biaya yang kompetitif. Adapun total pinjaman berbunga mencakup pinjaman bank jangka pendek, pinjaman bank jangka panjang, pinjaman kepada Pemerintah Republik Indonesia, serta liabilitas sewa pembiayaan.

In managing its capital, the Company also monitors the capital structure by calculating the gearing ratio, which is the ratio of total interest-bearing debt to total equity attributable to owners of the parent entity. This policy is intended to maintain the gearing ratio within a reasonable range, ensuring continued access to funding at competitive costs. Total interest-bearing debt includes short-term bank loans, long-term bank loans, loans from the Government of the Republic of Indonesia, and lease liabilities.

IKATAN YANG MATERIAL UNTUK INVESTASI BARANG MODAL

Mengacu pada pasal 3 ayat (1) Peraturan Otoritas Jasa Keuangan (POJK) No. 17/POJK.04/2020 tentang Transaksi Material dan Perubahan Kegiatan Usaha, suatu transaksi dikategorikan sebagai transaksi material apabila nilai transaksi sama dengan 20% atau lebih dari ekuitas Perusahaan Terbuka.

Pada tahun 2025, tidak terdapat transaksi investasi barang modal yang sama atau melebihi 20% dari nilai ekuitas Perseroan. Dengan demikian, Perseroan tidak menyajikan informasi mengenai nama pihak yang melakukan ikatan, tujuan ikatan, sumber dana yang diharapkan untuk memenuhi ikatan, mata uang yang menjadi denominasi dan langkah-langkah yang direncanakan untuk melindungi risiko dari posisi mata uang asing.

MATERIAL COMMITMENT FOR CAPITAL EXPENDITURE

Referring to Article 3 paragraph (1) of the Financial Services Authority Regulation (POJK) No. 17/POJK.04/2020 concerning Material Transactions and Changes in Business Activities, a transaction is categorized as material if the transaction value is equal to or exceeds 20% of the equity of a Public Company.

In 2025, there were no capital investment transactions that were equal to or exceeded 20% of the Company's equity. Therefore, the Company does not disclose information regarding the parties involved in such commitments, the purpose of the commitment, the expected source of funds to meet the commitment, the currency denomination, or the steps planned to mitigate risks arising from foreign currency positions.

REALISASI INVESTASI BARANG MODAL

JENIS DAN NILAI INVESTASI BARANG MODAL

Perseroan memandang bahwa investasi merupakan hal yang penting untuk dilakukan dalam upaya mengembangkan kegiatan usaha. Oleh karena itu Perseroan melakukan investasi barang modal (*Capital Expenditure*) yang merupakan aktivitas pengeluaran dana Perseroan untuk membeli sejumlah aset tetap, atau menambah nilai aset tetap, yang diharapkan dapat memberikan nilai manfaat bagi Perseroan di masa depan.

Pada tahun 2025, Perseroan melakukan investasi barang modal sebesar Rp53,49 miliar. Realisasi ini mengalami penurunan sebesar 37,78% jika dibandingkan nilai investasi barang modal di tahun 2024 sejumlah Rp85,97 miliar.

REALIZATION OF CAPITAL EXPENDITURE

TYPE AND VALUE OF CAPITAL EXPENDITURE

The Company considers investment activities to be essential for the development of its business operations. Accordingly, the Company undertakes capital expenditures, which involve the outflow of funds to acquire fixed assets or to enhance the value of existing fixed assets, with the expectation that these investments will provide future economic benefits to the Company.

In 2025, the Company made capital investments amounting to Rp53.49 billion. This represents a decrease of 37.78% compared to capital investments in 2024, which totaled Rp85.97 billion.

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Informasi realisasi barang modal yang dilakukan Perseroan pada tahun 2024 – 2025 adalah sebagai berikut:

Information on the realization of capital expenditure carried out by the Company in 2024 – 2025 is as follows:

Realisasi Investasi Barang Modal 2024-2025
(Dalam jutaan Rupiah)

Realisasi Investasi Barang Modal 2024-2025
(In million Rupiah)

Uraian / *Description*	2025	2024	Perubahan / *Changes*	
			Nominal	Persentase (%) / *Percentage (%)*
Kepemilikan Langsung / Direct Ownership				
Bangunan dan infrastruktur / Buildings and Infrastructures	1.562	114	1.448	1.270,18
Mesin / Machinery	24.785	34.607	(9.822)	(28,38)
Peralatan berat dan kendaraan / Heavy Equipment and Vehicles	490	0	490	100,00
Peralatan kantor / Office Equipment	4.127	740	3.387	457,70
Aset dalam pembangunan / Construction in progress	21.773	41.714	(19.941)	(47,80)
Aset Hak Guna / Right of Use assets				
Bangunan / Building	-	1.876	(1.876)	(100,00)
Kendaraan / Vehicles	752	2.614	(1.862)	(71,23)
Total Investasi / Total Investment	**53.490**	**85.976**	**(32.486)**	**(37,78)**

TUJUAN INVESTASI BARANG MODAL

Perseroan melakukan investasi barang modal sebagai upaya untuk meningkatkan kapasitas produksi serta kualitas layanan, sehingga dapat mendorong peningkatan produktivitas. Selain itu, investasi secara rutin juga dilakukan untuk memenuhi kebutuhan operasional, meningkatkan aspek keamanan dan keselamatan kerja, serta mendukung kelancaran fungsi administratif.

CAPITAL EXPENDITURE OBJECTIVES

The Company undertakes capital investments as an effort to increase production capacity and improve service quality, thereby boosting productivity. In addition, regular investments are also made to meet operational needs, enhance workplace safety and security, and support the smooth functioning of administrative processes.

INFORMASI DAN FAKTA MATERIAL YANG TERJADI SETELAH TANGGAL LAPORAN AKUNTAN

Tidak terdapat informasi dan fakta material yang terjadi di antara akhir periode pelaporan 31 Desember 2025 sampai dengan tanggal laporan akuntan pada 27 Maret 2026.

MATERIAL INFORMATION AND FACTS SUBSEQUENT TO THE ACCOUNTANT'S REPORT DATE

No material information or facts occurred between the end of the reporting period on December 31, 2025, and the date of the accountant's report on March 27, 2026.

INFORMASI PENINGKATAN ATAU PENURUNAN YANG MATERIAL DARI PENJUALAN ATAU PENDAPATAN BERSIH

Sepanjang tahun 2025, tidak terdapat informasi perihal peningkatan atau penurunan material dari penjualan atau pendapatan bersih Perseroan. Dengan demikian, tidak terdapat informasi terkait peningkatan atau penurunan yang material dari penjualan atau pendapatan bersih Perseroan,

INFORMATION ON MATERIAL INCREASE OR DECREASE IN SALES OR NET REVENUE

Throughout 2025, there was no information regarding any material increase or decrease in the Company's sales or net revenue. Therefore, there is no information to disclose regarding material changes in sales or net revenue, nor the extent to which such changes could be attributed to, among

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serta sejauh mana perubahan tersebut dapat dikaitkan antara lain dengan jumlah barang atau jasa yang dijual dan/atau adanya produk atau jasa baru, untuk diungkapkan pada laporan ini.

others, the volume of goods or services sold and/or the introduction of new products or services, for inclusion in this report.

DAMPAK PERUBAHAN HARGA TERHADAP PENJUALAN ATAU PENDAPATAN BERSIH SERTA LABA OPERASI PERUSAHAAN

Hingga akhir Desember 2025, harga rata-rata penjualan semen mengalami penurunan sebesar 1,01% dari tahun lalu, dari Rp899,38 ribu di tahun 2024 menjadi Rp890,26 ribu pada tahun 2025. Seiring dengan perubahan harga jual, volume penjualan tumbuh sebesar 9,91% dari periode sebelumnya menjadi 2,46 juta ton.

IMPACT OF PRICE CHANGES ON SALES OR NET REVENUE AND OPERATING PROFIT

Through the end of December 2025, the average cement selling price decreased by 1.01% from the previous year, from Rp899.38 thousand in 2024 to Rp890.26 thousand in 2025. In line with the change in selling price, sales volume grew by 9.91% from the previous period to 2.46 million tons.

PERBANDINGAN ANTARA TARGET DAN REALISASI SERTA PROYEKSI UNTUK 1 (SATU) TAHUN KE DEPAN

Perseroan telah menetapkan sejumlah target yang akan di capai pada tahun buku sesuai dengan yang dimuat dalam Rencana Kerja dan Anggaran Perusahaan (RKAP) tahun 2026. Penetapan target tersebut dilakukan dengan mempertimbangkan perkembangan kondisi industri dan ekonomi, serta kepentingan para pemangku kepentingan.

COMPARISON BETWEEN TARGETS AND REALIZATIONS AND PROJECTIONS FOR THE NEXT YEAR

The Company has set various targets to be achieved in the fiscal year as outlined in the 2026 Corporate Work Plan and Budget (RKAP). These targets were established by taking into account developments in industry and economic conditions, as well as the interests of stakeholders.

Informasi target dan realisasi tahun 2025 serta proyeksi tahun 2026 adalah sebagai berikut:

Information on targets and realization for 2025, as well as projections for 2026, is as follows:

Uraian / *Description*	Satuan / *Unit*	Realisasi 2025 / *2025 Realization*	Target 2025 / *2025 Target*	Target 2026 / *2026 Target*	Pencapaian Realisasi Terhadap Target 2026 / *Achievement to 2026 Target*
Aspek Produksi dan Pemasaran / Production and Marketing Aspect					
Produksi Semen / Cement Production	Ton	2.463.084	1.995.500	2.461.000	100,08%
Volume Penjualan Semen / Cement Sales Volume	Ton	2.456.293	2.933.202	2.764.815	88,84%
Aspek Keuangan dan Struktur Modal / Financial and Capital Structure Aspect					
Pendapatan / Revenue	Rp-juta / Rp-million	2.361.906	2.691.377	2.680.409	88,12%
Laba (Rugi) Tahun Berjalan / Profit (Loss) for the Year	Rp-juta / Rp-million	171.924	261.811	270.060	63,66%
Struktur Modal / Capital Structure					
Jumlah Aset / Total Assets	Rp-juta / Rp-million	4.772.581	4.929.984	4.799.402	99,44%
Jumlah Liabilitas / Total Liabilities	Rp-juta / Rp-million	1.359.933	1.423.336	1.143.912	118,88%
Jumlah Ekuitas / Total Equity	Rp-juta / Rp-million	3.412.648	3.506.648	3.655.489	93,36%
Kebijakan Dividen / Dividend Policy					
Nilai Dividen yang Dibagikan / Value of Dividend Paid	Rp-juta / Rp-million	25.851	26.177	33.974	76,09%
Pengembangan Kompetensi Karyawan / Employee Competency Development					
Biaya Peningkatan Kompetensi Karyawan / Employee Competency Development Costs	Rp-juta / Rp-million	830	1.845	1.026	80,90%

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ASPEK PRODUKSI DAN PEMASARAN

Pada tahun 2025, dilihat dari kinerja produksi dan pemasaran, kontribusi terbesar berasal dari penjualan semen sebesar 2.456.293 ton dengan pendapatan bruto mencapai Rp2,36 triliun. meningkat dibandingkan dengan volume tahun sebelumnya sebesar 2.234.756 ton dengan pendapatan sebesar Rp2,09 triliun.

ASPEK KEUANGAN DAN STRUKTUR MODAL

Secara keseluruhan, kinerja keuangan Perseroan tahun 2025 tergolong positif. Walaupun belum mencapai target yang telah ditetapkan, namun terdapat tren kenaikan dari tahun sebelumnya. Hal ini tercermin dari total pendapatan yang terealisasi sebesar Rp2,36 triliun atau mencapai 88,12% terhadap target yang sebesar Rp2,69 triliun. Sementara itu, laba bersih tahun berjalan tercatat sebesar Rp171,92 miliar atau mencapai 63,66% terhadap target yang sebesar Rp270,06 miliar. Hal tersebut terutama disebabkan oleh tidak tercapainya volume penjualan semen atau hanya mencapai 88,84% dari target.

Dari sisi struktur modal, jumlah aset Perseroan pada 2025 adalah sebesar Rp4,77 triliun atau mencapai 99,44% terhadap target yang sebesar Rp4,80 triliun. Hal ini disebabkan penurunan piutang dampak dari pembayaran piutang pihak berelasi dan pihak ketiga. Jumlah liabilitas Perseroan adalah sebesar Rp1,36 triliun pada tahun 2025 atau mencapai 118,88% terhadap target yang sebesar Rp1,14 triliun.

PENGEMBANGAN KOMPETENSI SDM

Di tahun 2025, Perseroan telah merealisasikan biaya pengembangan kompetensi Sumber Daya Manusia (SDM) sebesar Rp830 juta. Realisasi ini mengalami penurunan sebesar 47,48% jika dibandingkan periode sebelumnya sejumlah Rp1,58 miliar.

KEBIJAKAN DAN PEMBAGIAN DIVIDEN

KEBIJAKAN DAN RIWAYAT PEMBAGIAN DIVIDEN DALAM 5 (LIMA) TAHUN TERAKHIR

Pembagian dividen oleh Perseroan ditetapkan melalui keputusan RUPS dan dilaksanakan dengan mempertimbangkan kondisi keuangan Perseroan. Kebijakan dividen tersebut mengacu pada Anggaran Dasar Perusahaan dengan memperhatikan ketentuan yang tercantum dalam Prospektus Penawaran Umum Perdana (*Initial Public Offering*/ IPO) yang dilaksanakan pada tahun 2013.

PRODUCTION AND MARKETING ASPECTS

In 2025, in terms of production and marketing performance, the largest contribution was derived from cement sales, amounting to 2,456,293 tons with gross income reaching Rp2.36 trillion. This represents an increase compared to the previous year's volume of 2,234,756 tons and revenue of Rp2.09 trillion.

FINANCIAL AND CAPITAL STRUCTURE ASPECT

Overall, the Company's financial performance in 2025 was positive. Although the set targets were not fully achieved, there was an upward trend compared to the previous year. This is reflected in the total realized revenue of Rp2.36 billion, representing 88.12% of the target of Rp2.6 billion. Meanwhile, net profit for the year was recorded at Rp171.92 billion, achieving 63.66% of the target of Rp270.06 billion. This was mainly attributable to the failure to achieve the cement sales volume, or only reaching 88.84% of the target.

From a capital structure perspective, the Company's total assets in 2025 amounted to Rp4.77 billion, or 99.44% of the target of Rp4.80 trillion. This was due to a decrease in receivables due to the impact of payments of receivables from related parties and third parties. The Company's total liabilities stood at Rp1.36 billion in 2025, or 118.88% of the target of Rp1.14 billion.

HC COMPETENCY DEVELOPMENT

In 2025, the Company realized Human Capital (HC) competency development expenditure of Rp830 million. This realization represents a decrease of 47.48% compared to the previous period's amount of Rp1.58 billion.

DIVIDEND POLICY AND PAYMENT

DIVIDEND POLICY AND HISTORY IN THE LAST (5) FIVE YEARS

Dividend payments by the Company are determined through resolutions of the General Meeting of Shareholders (GMS) and are carried out taking into account the Company's financial condition. The dividend policy refers to the Company's Articles of Association and considers the provisions stipulated in the Initial Public Offering (IPO) Prospectus conducted in 2013.

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Berdasarkan ketentuan tersebut, kebijakan dividen Perseroan adalah sebagai berikut ini:

1. Perseroan merencanakan untuk membagikan dividen dalam bentuk uang tunai sekurang-kurangnya sekali dalam setahun.
2. Besarnya dividen dikaitkan dengan keuntungan Perseroan pada tahun buku yang bersangkutan, dengan tidak mengabaikan tingkat kesehatan Perseroan dan tanpa mengurangi hak dari RUPS untuk menentukan lain sesuai dengan membukukan laba ditahan yang positif.
3. Sebelum berakhirnya tahun buku, dividen interim dapat dibagikan selama diizinkan oleh Anggaran Dasar Perusahaan dan jika pembagian dividen interim tersebut tidak menyebabkan jumlah kekayaan bersih Perseroan lebih kecil dari jumlah modal ditempatkan dan disetor serta memperhatikan ketentuan mengenai penyisihan cadangan wajib sebagaimana dipersyaratkan dalam UUPT.
4. Pembagian dividen interim tersebut ditentukan oleh Direksi setelah disetujui oleh Dewan Komisaris.
5. Apabila setelah akhir tahun buku tersebut, Perseroan mengalami kerugian, dividen interim yang telah dibagikan harus dikembalikan oleh Pemegang Saham kepada Perseroan.
6. Direksi dan Dewan Komisaris akan bertanggung jawab secara renteng jika dividen interim tersebut tidak dikembalikan kepada Perseroan.
7. Pembayaran dividen kas kepada Pemegang Saham Perseroan akan bergantung pada rekomendasi dari Direksi Perseroan, sehingga tidak terdapat kepastian bahwa Perseroan akan dapat membayarkan dividen setiap tahunnya.
8. Keputusan Direksi Perseroan dalam memberikan rekomendasi pembayaran dividen tergantung pada:
    a. Hasil kegiatan usaha dan arus kas Perseroan.
    b. Perkiraan kinerja keuangan dan kebutuhan modal kerja Perseroan.
    c. Prospek usaha Perseroan di masa yang akan datang.
    d. Belanja modal dan rencana investasi Perseroan lainnya.
    e. Perencanaan investasi dengan pertumbuhan lainnya.

Under the provisions in this document, the Company's dividend policy is as follows:

1. The Company plans to distribute dividends in cash at least once a year.
2. The number of dividends is linked to the Company's profits in the relevant fiscal year, without neglecting the soundness of the Company and without prejudice to the rights of the GMS to determine otherwise in accordance with posting positive retained earnings.
3. Before the end of the fiscal year, interim dividends can be distributed as long as permitted by the Company's Articles of Association and if the distribution of interim dividends does not cause the Company's total net worth to be less than the total issued and paid-up capital and taking into account the provisions regarding the provision of mandatory reserves as required in the Company Law.
4. The distribution of the interim dividend is determined by the Board of Directors after being approved by the Board of Commissioners.
5. If, after the end of the fiscal year, the Company suffers a loss, the interim dividends that have been distributed must be returned by the Shareholders to the Company.
6. The Board of Directors and Board of Commissioners will be jointly and severally responsible if the interim dividend is not returned to the Company.
7. Payment of cash dividends to the Company's Shareholders will depend on recommendations from the Company's Directors, so there is no certainty that the Company will be able to pay dividends annually.
8. The decision of the Board of Directors of the Company in providing recommendations for dividend payments depends on:
    a. Results of business activities and cash flows of the Company.
    b. Estimated financial performance and working capital requirements of the Company.
    c. The Company's business prospects in the future.
    d. Capital expenditure and other Company investment plans.
    e. Investment planning with other growth.

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f. Kondisi ekonomi dan usaha secara umum dan faktor-faktor lainnya yang dianggap relevan oleh Direksi Perseroan serta ketentuan pembahasan mengenai pembayaran dividen berdasarkan perjanjian terkait.

9. Apabila keputusan telah dibuat untuk membayar dividen, dividen tersebut akan dibayar dalam rupiah.
10. Pemegang saham pada tanggal pencatatan yang berlaku berhak atas sejumlah penuh dividen yang disetujui, dan dapat dikenai pajak penghasilan yang berlaku di Indonesia.

Sementara dividen yang diterima oleh pemegang saham asing akan dikenakan pajak penghasilan Indonesia maksimum sebesar 20% (berdasarkan ketentuan pajak yang berlaku saat ini). Penggunaan laba Perseroan untuk tahun buku dilakukan berdasarkan pada ketentuan-ketentuan di bawah ini:

1. Pasal 70 dan 71 UU PT No. 40 Tahun 2007, disebutkan bahwa Penggunaan laba bersih termasuk untuk cadangan, penggunaan lainnya serta dividen diputuskan oleh Rapat Umum Pemegang Saham.
2. Pasal 21 ayat 2 huruf b Anggaran Dasar Perusahaan, Direksi menyampaikan usulan penggunaan laba bersih Perseroan, jika Perseroan mempunyai laba positif.

Berdasarkan Rapat Umum Pemegang Saham (RUPS) Tahunan Tahun Buku 2024, yang diselenggarakan pada tanggal 27 Mei 2025, Pemegang Saham menyetujui dan menetapkan penggunaan laba bersih atribusi pemilik entitas induk Perseroan Tahun Buku 2024, sebesar Rp25,85 miliar ditetapkan sebagai dividen tunai dan sebesar Rp103,4 miliar ditetapkan sebagai cadangan lainnya.

Informasi pembagian dividen Perseroan dalam 5 (lima) tahun terakhir adalah sebagai berikut:

f. General economic and business conditions and other factors deemed relevant by the Board of Directors of the Company, as well as provisions for discussing dividend payments based on related agreements.

9. If a decision has been made to pay dividends, the dividends will be paid in rupiah.
10. Shareholders on the effective record date are entitled to the full amount of dividends approved and may be subject to the withholding tax applicable in Indonesia.

Dividends received by foreign shareholders will be subject to a maximum Indonesian withholding tax of 20%, based on current tax regulations. The use of the Company's profits for the fiscal year is determined according to the following provisions:

1. As per Articles 70 and 71 of Company Law No. 40 of 2007, the General Meeting of Shareholders decides on the use of net profit, including for reserves, other uses, and dividends.
2. As per Article 21, Paragraph 2, Letter B of the Company's Articles of Association, the Board of Directors submits a proposal for the use of the Company's net profit, if it has a positive profit.

Based on the Annual General Meeting of Shareholders (GMS) for the 2024 Fiscal Year, held on May 27, 2025, the Shareholders approved and determined the use of the net profit attributable to the owners of the parent entity of the Company for the 2024 Fiscal Year, amounting to Rp25.85 billion to be designated as cash dividends and amounting to Rp103.4 billion is designated as other reserves.

The following is the history of dividend distribution in the last 5 (five) years, as attached in the table below.

:

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Pembagian Dividen untuk Kinerja Tahun Buku 2020-2024 **Dividend Distribution for 2020-2024 Fiscal Year Performance**

Uraian / *Description*	Tahun Buku 2024 / *2024 Fiscal Year*	Tahun Buku 2023 / *2023 Fiscal Year*	Tahun Buku 2022 / *2022 Fiscal Year*	Tahun Buku 2021 / *2021 Fiscal Year*	Tahun Buku 2020 / *2020 Fiscal Year*
Laba Bersih (Rp-juta) / Net Profit (Rp-million)	129.254	121.573	94.827	51.816	10.985
Jumlah Dividen (Rp-juta) / Total Divi-dend (Rp-million)	25.850	24.314	18.965	-	-
Rasio Dividen / Pay-out Ratio	20%	20%	20%	-	-
Tahun Pembayaran / Payment Year	**2025**	**2024**	**2023**	**2022**	**2021**
Jumlah Saham / Number of Shares	9.932.534.336	9.932.534.336	9.932.534.336	9.932.534.336	9.932.534.336
Dividen per Saham (Rupiah penuh) / Dividend per Share (Full Rupiah)	2,60264	2,447934	1,9094	-	-
Tanggal Pengumuman Dividen / Dividend Announcement Date	2 Juni 2025	31 Mei 2024	10 Mei 2023	25 Maret 2022	18 Agustus 2020
Tanggal Pembayaran Dividen / Dividend Payment Date	26 Juni 2025	28 Juni 2024	09 Juni 2023	-	-

KONTRIBUSI PERUSAHAAN KEPADA NEGARA BERUPA PAJAK

Sepanjang tahun 2025 Perseroan telah memenuhi kewajiban kepada negara melalui kontribusi pembayaran pajak sebesar Rp314 miliar, meningkat sebesar 7,17% dari periode tahun sebelumnya sejumlah Rp293 miliar. Hal ini dilakukan sebagai bentuk kontribusi kepada negara, sekaligus sebagai wujud kepatuhan terhadap peraturan yang berlaku, Perseroan secara periodik melakukan pemenuhan kewajiban melalui pembayaran pajak.

COMPANY CONTRIBUTIONS TO THE STATE IN THE FORM OF TAXES

Throughout 2025, the Company fulfilled its obligations to the State by contributing tax payments amounting to Rp314 billion, an increase of 7.17% compared to the previous year's figure of Rp293 billion. This was carried out as a demonstration of the Company's contribution to the nation, as well as a form of compliance with applicable regulations, with the Company regularly meeting its obligations through periodic tax payments.

REALISASI PENGGUNAAN DANA HASIL PENAWARAN UMUM

INFORMASI PENAWARAN UMUM SAHAM PERDANA

Pada tahun 2013, Perseroan melakukan penawaran umum saham perdana dalam rangka mendukung pendanaan proyek Baturaja II. Adapun, jumlah dana yang diterima dari hasil penawaran umum saham perdana adalah sebesar Rp1,27 triliun.

Pada tahun 2018, Perseroan telah menggunakan seluruh dana hasil penawaran umum perdana tersebut dan telah digunakan sesuai rencana penggunaan dana yang diungkapkan dalam prospektus dan RUPS Luar Biasa, serta telah dilaporkan kepada Otoritas Jasa Keuangan (OJK) dan Bursa Efek Indonesia (BEI) melalui surat No. UM.05.09/1389A/2018 tanggal 06 April 2018, tentang Laporan Penggunaan Dana Hasil Penawaran umum.

REALIZATION OF USE OF PUBLIC OFFERING PROCEEDS

INFORMATION ON INITIAL PUBLIC OFFERING

In 2013, the Company conducted an initial public offering to support funding for the Baturaja II project, with the total funds raised from the initial public offering reaching Rp1.27 trillion.

As per the planned use of funds disclosed in the prospectus and Extraordinary GMS, the Company utilized all the proceeds from the offering in 2018 and reported the same to the Financial Services Authority (OJK) and the Indonesia Stock Exchange (IDX) through a letter No. UM.05.09/1389A/2018, dated April 06, 2018, in compliance with the Report on the Use of Proceeds from a Public Offering.

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INFORMASI PENAWARAN UMUM EFEK LAINNYA

Pada tahun 2025, Perseroan tidak melakukan penawaran umum efek lainnya, baik untuk efek yang bersifat ekuitas ataupun efek yang bersifat utang dan/atau sukuk. Dengan demikian, tidak terdapat informasi terkait penggunaan dana hasil penawaran umum efek lainnya untuk dilaporkan pada bagian ini.

INFORMATION ON OTHER SECURITIES PUBLIC OFFERINGS

In 2025, the Company did not conduct any other public offerings of securities, whether in the form of equity securities or debt securities and/or sukuk. Therefore, there is no information related to the use of proceeds from other public offerings of securities to be reported in this section.

INFORMASI PEMBELIAN KEMBALI SAHAM PERUSAHAAN

Pada tahun 2025, tidak terdapat aktivitas pembelian kembali saham Perseroan. Dengan demikian, tidak terdapat informasi perihal pembelian kembali saham Perseroan untuk disampaikan pada bagian ini.

INFORMATION ON COMPANY SHARE BUYBACK

In 2025, there were no share buyback activities conducted by the Company. Accordingly, there is no information regarding share repurchases to be disclosed in this section.

PROGRAM KEPEMILIKAN SAHAM OLEH KARYAWAN DAN/ATAU MANAJEMEN (ESOP/ MSOP)

Hingga 31 Desember 2025, Perseroan belum memiliki program Kepemilikan Saham oleh Karyawan atau *Employee Stock Ownership Program* (ESOP) dan/atau Kepemilikan Saham oleh Manajemen atau *Management Stock Ownership Program* (MESOP) yang dilaksanakan Perseroan. Perseroan telah menyelesaikan program ESOP berupa program *Employee Stock Allocation* (ESA) pada tahun 2014, sementara program MSOP telah selesai pada tahun 2019.

EMPLOYEES AND/OR MANAGEMENT STOCK OWNERSHIP PROGRAM (ESOP/MSOP)

As of December 31, 2025, the Company did not have an Employee Stock Ownership Program (ESOP) and/or Management Stock Ownership Program (MSOP) in place. The Company completed its ESOP, in the form of an Employee Stock Allocation (ESA), in 2014, while the MSOP program concluded in 2019.

INFORMASI MATERIAL MENGENAI INVESTASI, EKSPANSI, DIVESTASI, PENGGABUNGAN/ PELEBURAN USAHA, AKUISISI, DAN RESTRUKTURISASI UTANG/ MODAL)

Pada tahun 2025, Perseroan tidak melakukan transaksi material mengenai investasi, serta aktivitas terkait ekspansi, divestasi, penggabungan/peleburan usaha, akuisisi, dan restrukturisasi utang/modal. Dengan demikian, tidak terdapat informasi material mengenai investasi, mencakup tujuan dan nilai transaksi, serta informasi material mengenai ekspansi, divestasi, penggabungan/peleburan usaha, akuisisi, dan restrukturisasi utang/modal untuk dilaporkan pada bagian ini.

MATERIAL INFORMATION ON INVESTMENT, EXPANSION, DIVESTMENT, MERGER/ CONSOLIDATION, ACQUISITION, AND DEBT/ CAPITAL RESTRUCTURINGS

In 2025, the Company did not undertake any material transactions related to investment, or activities such as expansion, divestment, merger/consolidation, acquisition, or debt/equity restructuring. Therefore, there is no material information to report in this section regarding the purpose and value of such transactions, or material information regarding expansion, divestment, merger/consolidation, acquisition, and debt/equity restructuring.

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INFORMASI TRANSAKSI MATERIAL YANG MENGANDUNG BENTURAN KEPENTINGAN DAN/ ATAU TRANSAKSI DENGAN PIHAK AFILIASI/ BERELASI

KEBIJAKAN MEKANISME REVIEW ATAS TRANSAKSI DAN PEMENUHAN PERATURAN DAN KETENTUAN TERKAIT

Perseroan memastikan bahwa seluruh transaksi yang dilakukan telah melalui prosedur yang memadai serta memenuhi prinsip kewajaran (*arm's length principle*) dan persyaratan komersial yang berlaku umum. Dalam pelaksanaannya, Perseroan menetapkan kebijakan terkait transaksi material yang mengandung benturan kepentingan maupun transaksi dengan pihak afiliasi atau pihak berelasi.

Setiap transaksi tersebut dilaksanakan dengan mengedepankan prinsip kehati-hatian serta mengikuti praktik bisnis yang berlaku umum. Selain itu, Perseroan juga mengacu pada ketentuan Peraturan OJK No. 42/ POJK.04/2020 tentang Transaksi Afiliasi dan Transaksi Benturan Kepentingan serta PSAK No. 7 tentang Pengungkapan Pihak-Pihak Berelasi.

PERAN DEWAN KOMISARIS DAN/ATAU KOMITE AUDIT DALAM MEMASTIKAN KEWAJARAN TRANSAKSI

Dalam implementasinya, mekanisme *review* atas transaksi material yang mengandung benturan kepentingan dan/atau transaksi dengan pihak afiliasi/pihak berelasi, dilakukan melalui proses audit oleh Komite Audit yang hasilnya kemudian dilaporkan kepada Dewan Komisaris.

KOMITMEN PERUSAHAAN ATAU MANAJEMEN ATAS TRANSAKSI MATERIAL YANG MENGANDUNG BENTURAN KEPENTINGAN DAN/ ATAU TRANSAKSI DENGAN PIHAK AFILIASI/ PIHAK BERELASI

Dalam pelaksanaan transaksi material yang mengandung benturan kepentingan maupun transaksi dengan pihak afiliasi/pihak berelasi, Direksi memastikan bahwa seluruh transaksi telah melalui prosedur yang memadai serta dilaksanakan sesuai dengan prinsip kewajaran (*arm's length principle*). Selain itu, Dewan Komisaris bersama Komite Audit turut melakukan penelaahan untuk memastikan bahwa transaksi tersebut telah dijalankan sesuai praktik bisnis yang berlaku umum, memenuhi prinsip kewajaran, serta mematuhi ketentuan yang berlaku.

INFORMATION ON MATERIAL TRANSACTIONS CONTAINING CONFLICTS OF INTEREST AND/OR TRANSACTIONS WITH AFFILIATED/RELATED PARTIES

REVIEW MECHANISM POLICY FOR TRANSACTIONS AND COMPLIANCE WITH RELATED REGULATIONS AND PROVISIONS

The Company ensures that all transactions are conducted through adequate procedures and in compliance with the arm's length principle and prevailing commercial requirements. The Company has established policies regarding material transactions involving conflicts of interest as well as transactions with affiliated or related parties.

Each transaction is carried out with prudence and adheres to general business practices. The Company also refers to OJK Regulation No. 42/POJK.04/2020 on Affiliated Transactions and Transactions with Conflict of Interest, as well as PSAK No. 7 on Disclosure of Related Party.

ROLE OF THE BOARD OF COMMISSIONERS AND/OR AUDIT COMMITTEE IN ENSURING FAIR TRANSACTIONS

In practice, the review mechanism for material transactions involving conflicts of interest and/or transactions with affiliated/related parties is conducted through an audit process by the Audit Committee, the results of which are then reported to the Board of Commissioners.

COMPANY OR MANAGEMENT COMMITMENT FOR MATERIAL TRANSACTIONS CONTAINING CONFLICTS OF INTEREST AND/OR TRANSACTIONS WITH AFFILIATED/RELATED PARTIES

In carrying out material transactions involving conflicts of interest and/or transactions with affiliated/related parties, the Board of Directors ensures that all transactions have undergone adequate procedures and are conducted in accordance with the arm's length principle. In addition, the Board of Commissioners and the Audit Committee also undertake reviews to ensure that such transactions are carried out in accordance with general business practices, uphold the fairness principle, and comply with applicable regulations.

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Transaksi material antara Perseroan dengan pihak afiliasi/pihak berelasi pada umumnya berkaitan dengan kegiatan usaha utama Perseroan, yang dilakukan dalam rangka menghasilkan pendapatan. Transaksi tersebut bersifat rutin, berulang, dan/atau berkelanjutan sebagai bagian dari operasional bisnis Perseroan.

Material transactions between the Company and affiliated/related parties generally relate to the Company's core business activities, conducted to generate revenue. Such transactions are routine, recurring, and/or ongoing as part of the Company's business operations.

Pada tahun 2025, tidak terdapat pelanggaran atas peraturan perundang-undangan terkait transaksi material yang mengandung benturan kepentingan dan/atau transaksi dengan pihak afiliasi/pihak berelasi yang dilakukan oleh Perseroan.

In 2025, there were no violations of laws or regulations related to material transactions involving conflicts of interest and/or transactions with affiliated/related parties carried out by the Company.

INFORMASI MENGENAI TRANSAKSI DENGAN PIHAK AFILIASI

Perseroan berpedoman pada POJK No. 42/POJK.04/2020 dalam pelaksanaan transaksi dengan pihak afiliasi. Hingga 31 Desember 2025, Perseroan melakukan transaksi material yang mengandung benturan kepentingan dan/atau transaksi dengan pihak afiliasi yakni perjanjian lisensi merek dengan entitas afiliasi dalam grup SIG dalam rangka penggunaan merek dagang Perseroan.

INFORMATION ON TRANSACTIONS WITH AFFILIATED PARTIES

The Company adheres to OJK Regulation No. 42/POJK.04/2020 in the implementation of transactions with affiliated parties. As of December 31, 2025, the Company conducted material transactions involving conflicts of interest and/or transactions with affiliated parties, namely a brand license agreement with affiliated entities within the SIG Group in connection with the use of the Company's trademark.

Tabel Transaksi Pihak Afiliasi tahun 2025 / **Table of Affiliate Transactions in 2025**

Tanggal / *Date*	Pihak Afiliasi / *Affiliation*	Transaksi Afiliasi / *Affiliated Transaction*	Tujuan / *Objective*	Waktu Kesepakatan / *Agreement Period*	Nilai / *Value*
28 Juni 2024 / June 28, 2024	PT Semen Indonesia (Persero) Tbk, PT Semen Padang, PT Semen Tonasa, PT Solusi Bangun Indonesia Tbk, PT Solusi Bangun Andalas, dan PT Semen Gresik	Perjanjian Lisensi Merek / Trademark License Agreement	Pemberian lisensi dari pemberi lisensi kepada penerima lisensi untuk mempergunakan merek dengan besaran 2,5% dikali harga jual / Granting of a license from the licensor to the licensee to use a brand at a rate of 2.5% times the selling price	28 Juni 2024 - 27 Juni 2029 / June 28, 2024 - June 27, 2029	Beban Royalti Rp8.064.992.793 (delapan miliar enam puluh empat juta sembilan ratus sembilan puluh dua ribu tujuh ratus sembilan tiga rupiah), pendapatan royalti Rp10.966.312.506 (sepuluh miliar sembilan ratus enam puluh enam juta tiga ratus dua belas ribu lima ratus enam rupiah) / Royalty Expenses Rp8,064,992,793 (eight billion sixty four million nine hundred ninety two thousand seven hundred ninety three rupiah), royalty income Rp10,966,312,506 (ten billion nine hundred sixty six million three hundred twelve thousand five hundred six rupiah)

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KEWAJARAN TRANSAKSI AFILIASI

Dewan Komisaris dan Direksi menjamin bahwa transaksi dilakukan secara wajar dan sesuai dengan ketentuan peraturan perundang-undangan yang berlaku. Perseroan berpedoman pada POJK No. 42/POJK.04/2020 dalam pelaksanaan transaksi dengan pihak afiliasi.

KETERANGAN MANAJEMEN TERKAIT TRANSAKSI AFILIASI

Dewan Komisaris dan Direksi menyatakan bahwa transaksi afiliasi dilakukan dengan tata kelola dan prosedur yang memadai. Transaksi afiliasi telah memenuhi prinsip kewajaran dan mematuhi ketentuan peraturan perundang-undangan yang berlaku.

INFORMASI MENGENAI TRANSAKSI DENGAN PIHAK BERELASI

Transaksi afiliasi Perseroan hingga saldo yang material dengan pihak-pihak berelasi sepanjang tahun 2025 diungkapkan dalam catatan 35 di dalam Laporan Keuangan Perseroan tahun 2025 yang telah diaudit.

Lebih lanjut, definisi pihak-pihak berelasi yang dipakai adalah definisi sesuai PSAK No. 7 (revisi 2010) "Pengungkapan Pihak-Pihak Berelasi" dan PSAK No.67 (revisi 2013) "Pengungkapan Kepentingan dalam Entitas Lain".

NAMA PIHAK DAN SIFAT HUBUNGAN BERELASI

Informasi nama pihak berelasi serta sifat hubungan dan transaksi di tahun 2025 adalah sebagai berikut:

Nama Pihak Berelasi serta Sifat Hubungan dan Transaksi 2025

FAIRNESS OF AFFILIATE TRANSACTIONS

The Board of Commissioners and Board of Directors guarantee that the transactions are carried out fairly and in accordance with the provisions of applicable laws and regulations. The Company refers to POJK No. 42/POJK.04/2020 in carrying out transactions with affiliated parties.

MANAGEMENT STATEMENT REGARDING AFFILIATE TRANSACTIONS

The Board of Commissioners and Board of Directors testify that the affiliated transactions are carried out with adequate governance and procedures. The affiliated transactions have met the principle of fairness and comply with the provisions of applicable laws and regulations.

INFORMATION ON TRANSACTIONS WITH RELATED PARTIES

The Company's affiliated transactions and material balances with related parties throughout 2025 are disclosed in note 35 of the Company's audited Financial Statements for the year 2025.

Furthermore, the definition of related parties used is the definition in accordance with PSAK No. 7 (revised 2010) "Related Party Disclosures" and PSAK No. 67 (revised 2013) "Disclosure of Interests in Other Entities".

NAMES OF PARTY AND NATURE OF RELATIONSHIP

Information on the names of related parties, the nature of the relationships and transactions in 2025 is as follows:

Name of Related Party and Nature of Relationship and Transaction in 2025

Pihak Yang Berelasi / *Related Parties*	Sifat Berelasi / *Nature of Relation*	Transaksi Berelasi / *Transaction of Relation*
PT Asuransi Jasa Indonesia (Persero)	Perusahaan di bawah entitas pengendali / Entities under common control	Pembelian Jasa Asuransi / Purchase of Insurance
PT Asuransi Jiwa IFG	Perusahaan di bawah entitas pengendali / Entities under common control	Pembelian Jasa Asuransi / Purchase of Insurance
PT Bank Mandiri (Persero) Tbk	Perusahaan di bawah entitas pengendali / Entities under common control	Penerimaan Pinjaman / Loan Facility
PT Bank Negara Indonesia (Persero) Tbk	Perusahaan di bawah entitas pengendali / Entities under common control	Penempatan Dana / Placement of Fund
PT Bank Rakyat Indonesia (Persero) Tbk	Perusahaan di bawah entitas pengendali / Entities under common control	Penempatan Dana / Placement of Fund
PT Bank Syariah Indonesia Tbk	Perusahaan di bawah entitas pengendali / Entities under common control	Penempatan Dana / Placement of Fund

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Pihak Yang Berelasi / *Related Parties*	Sifat Berelasi / *Nature of Relation*	Transaksi Berelasi / *Transaction of Relation*
PT Bukit Asam Tbk	Perusahaan di bawah entitas pengendali / Entities under common control	Pembelian Bahan Bakar / Purchase of Fuel
PT Dahana (Persero)	Perusahaan di bawah entitas pengendali / Entities under common control	Pembelian Bahan Baku / Purchase of Raw Material
PT Kereta Api Indonesia (Persero)	Perusahaan di bawah entitas pengendali / Entities under common control	Pembelian Jasa Angkutan / Purchase of Freight
PT Kereta Api Logistik	Perusahaan di bawah entitas pengendali / Entities under common control	Pembelian Jasa Angkutan / Purchase of Freight
PT Pasoka Sumber Karya	Perusahaan di bawah entitas pengendali / Entities under common control	Pembelian Jasa Angkutan / Purchase of Freight
PT Pelabuhan Tanjung Priok	Perusahaan di bawah entitas pengendali / Entities under common control	Pembelian Jasa Angkutan / Purchase of Freight
PT Perusahaan Listrik Negara (Persero)	Perusahaan di bawah entitas pengendali / Entities under common control	Pembelian Energi Listrik / Purchase of Electricity
PT Petrokimia Gresik	Perusahaan di bawah entitas pengendali / Entities under common control	Pembelian Bahan Baku / Purchase of Raw Material
PT Pos Logistik	Perusahaan di bawah entitas pengendali / Entities under common control	Pembelian Jasa Angkutan / Purchase of Freight
PT Semen Indonesia Distributor	Perusahaan di bawah entitas pengendali / Entities under common control	Pembelian Bahan Baku / Purchase of Raw Material
PT Sucofindo (Persero)	Perusahaan di bawah entitas pengendali / Entities under common control	Pembelian Jasa Surveyor / Purchase of Surveyor
PT Telkom Indonesia (Persero)	Perusahaan di bawah entitas pengendali / Entities under common control	Pembelian Jasa Komunikasi / Purchase of Communication Services
DPLK BNI	Perusahaan di bawah entitas pengendali / Entities under common control	Pembelian Jasa Asuransi / Purchase of Insurance
PT Indonesia Comnets Plus	Perusahaan di bawah entitas pengendali / Entities under common control	Pembelian Jasa IT / Purchase of IT Service
PT Telemedia Dinamika Sarana	Perusahaan di bawah entitas pengendali / Entities under common control	Pembelian Jasa IT / Purchase of IT Service
PT Pupuk Sriwidjaja Palembang	Perusahaan di bawah entitas pengendali / Entities under common control	Pengelolaan Limbah / Waste Management
Badan Penyelenggara Jaminan Sosial (BPJS)	Perusahaan di bawah entitas pengendali / Entities under common control	Pembelian Jasa Asuransi / Purchase of Insurance
PT Baturaja Daya Insani	Perusahaan di bawah entitas pengendali / Entities under common control	Pembelian Jasa Tenaga Kerja / Purchase of Labor Services
PT Industri Kemasan Semen Gresik	Perusahaan di bawah entitas pengendali / Entities under common control	Pembelian Bahan Baku dan Penunjang / Purchase of Raw Material and Supplies
Koperasi Karyawan Semen Baturaja	Perusahaan di bawah entitas pengendali / Entities under common control	Pembelian Jasa / Purchase of Services
PT Varia Usaha Lintas Segara	Perusahaan di bawah entitas pengendali / Entities under common control	Pembelian Jasa Angkutan / Purchase of Freight
PT Pertamina Patra Niaga	Perusahaan di bawah entitas pengendali / Entities under common control	Pembelian Bahan Bakar / Purchase of Fuel
PT Pelindo Multi Termin	Perusahaan di bawah entitas pengendali / Entities under common control	Pembelian Jasa Pelabuhan / Purchase of Port Services
PT Sinergi Informatika Semen	Perusahaan di bawah entitas pengendali / Entities under common control	Pembelian Jasa IT / Purchase of IT Service
PT Pos Indonesia	Perusahaan di bawah entitas pengendali / Entities under common control	Pembelian Jasa Pengiriman / Purchase of Shipping Services

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ALASAN TRANSAKSI DENGAN PIHAK BERELASI

Transaksi pihak berelasi Perseroan sepanjang tahun 2025 dilakukan atas dasar kebutuhan usaha, dan transaksi tersebut bebas dari adanya konflik kepentingan. Perseroan tidak melakukan transaksi material yang mengandung benturan kepentingan.

REALISASI TRANSAKSI DENGAN PIHAK BERELASI

Transaksi dengan pihak-pihak berelasi telah dilakukan dengan syarat-syarat dan kondisi normal, sesuai praktik usaha yang wajar dan berlaku umum. Transaksi yang dimaksud mencakup pembayaran oleh Perseroan atas beban-beban pihak-pihak berelasi atau sebaliknya.

Informasi transaksi dan saldo dengan pihak berelasi tahun 2024 – 2025 adalah sebagai berikut:

REASONS FOR TRANSACTIONS WITH RELATED PARTIES

The Company's transactions with related parties throughout 2025 were conducted based on business requirements and were free from conflicts of interest. The Company did not engage in any material transactions involving conflicts of interest.

REALIZATION OF TRANSACTIONS WITH RELATED PARTIES

Transactions with related parties were conducted under normal terms and conditions, in accordance with fair and generally accepted business practices. These transactions include payments made by the Company for expenses incurred by related parties, or vice versa.

Information on transactions and balances with related parties for 2024–2025 is as follows:

Transaksi dan Saldo Pihak Berelasi 2024 - 2025
(Dalam jutaan Rupiah, kecuali dinyatakan lain)

Related Party Transactions and Balances 2024 – 2025
(In millions of Rupiah, unless otherwise stated)

Uraian / *Description*	2025	2024
Persentase atas Aset / Percentage of Assets		
Kas dan Setara Kas / Cash and Cash Equivalents	20.565	9.459
Persentase terhadap Jumlah Aset / Percentage of Total Assets	0,43%	0,19%
Deposito Berjangka / Time Deposit	-	-
Persentase terhadap Jumlah Aset / Percentage of Total Assets	0,00%	0,00%
Piutang usaha / Trade Receivabless	584.879	591.115
Persentase terhadap Jumlah Aset / Percentage of Total Assets	12,25%	12,04%
Piutang lain-lain / Other Receivables	12.254	11.572
Persentase terhadap Jumlah Aset / Percentage of Total Assets	0,26%	0,24%
Aset keuangan lancar lainnya / Other Current Financial Assets	0	972
Persentase terhadap Jumlah Aset / Percentage of Total Assets	0,00%	0,02%
Aset tidak lancar lainnya / Other Non-Current Assets	150	150
Persentase terhadap Jumlah Aset / Percentage of Total Assets	0,00%	0,00%
Beban dibayar dimuka / Prepaid Expenses	-	-
Persentase terhadap Jumlah Aset / Percentage of Total Assets	0,00%	0,00%
Uang jaminan / Cash deposits	17.862	17.869
Persentase terhadap Jumlah Aset / Percentage of Total Assets	0,37%	0,36%

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Uraian / *Description*	2025	2024
Persentase atas Liabilitas / Percentage of Liabilities		
Utang Usaha / Trade Payables	111.906	167.342
Persentase terhadap Jumlah Aset / Percentage of Total Assets	8,24%	10,21%
Utang Lain-Lain / Other Payables	-	-
Persentase terhadap Jumlah Aset / Percentage of Total Assets	0,00%	0,00%
Beban Aktual / Actual Expenses	19.337	19.789
Persentase terhadap Jumlah Aset / Percentage of Total Assets	1,42%	1,21%
Persentase atas Penjualan / Percentage of Sales		
Penjualan / Sales	2.208.469	2.028.783
Persentase terhadap Jumlah Aset / Percentage of Total Assets	93,50%	97,01%
Pembelian Produk dan Jasa / Purchase of Products & Services	662.223	486.057
Persentase terhadap Jumlah Aset / Percentage of Total Assets	40,16%	32,55%

PROSPEK USAHA

Memasuki tahun 2026, industri semen nasional diproyeksikan menunjukkan pertumbuhan yang cenderung moderat di tengah berbagai tantangan yang masih berlangsung. Berdasarkan data Asosiasi Perusahaan Semen Seluruh Indonesia, penjualan semen domestik diperkirakan meningkat sekitar 1%–2% dibandingkan tahun sebelumnya, dengan catatan adanya perbaikan kondisi ekonomi.

Peluang pertumbuhan industri terutama didorong oleh keberlanjutan proyek infrastruktur pemerintah, pengembangan sektor properti, serta program pembangunan 3 juta rumah, yang berpotensi memberikan tambahan permintaan hingga sekitar 6,7 juta ton semen apabila terealisasi sesuai target.

Secara keseluruhan, prospek industri semen Indonesia pada tahun 2026 masih menunjukkan peluang pertumbuhan yang positif, meskipun bersifat terbatas. Kinerja industri akan sangat bergantung pada realisasi belanja infrastruktur, efektivitas program perumahan nasional, serta kemampuan Perseroan dalam mengelola efisiensi dan menangkap peluang pasar, baik domestik maupun ekspor.

BUSINESS OUTLOOK

Entering 2026, the national cement industry is anticipated to experience moderate growth despite facing persistent challenges. Based on data from the Indonesian Cement Association, domestic cement sales are expected to increase by approximately 1%–2% compared to the previous year, provided economic conditions improvement.

The potential for growth in the industry is primarily driven by the ongoing government infrastructure projects, property sector development, and the 3 million housing development program, which has the potential to generate additional demand of up to 6.7 million tons of cement if realized as targeted.

Overall, the outlook for the Indonesian cement industry in 2026 still shows positive growth opportunities, although somewhat constrained. Industry performance will depend heavily on the realization of infrastructure spending, the effectiveness of the national housing program, and the Company's ability to manage efficiency while seizing market opportunities, both domestically and for export.

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ASPEK PEMASARAN
STRATEGI PEMASARAN

Dalam menjalankan aktivitas bisnisnya, Perseroan terus berupaya untuk menjangkau pelanggan di seluruh wilayah pemasaran. Penjualan semen dilakukan di wilayah Sumbagsel dengan fokus pada wilayah yang mampu memberikan kontribusi margin bagi kinerja Perseroan. Di antara faktor yang berpengaruh terhadap kepuasan pelanggan mencakup penjagaan atas kualitas produk serta kontinuitas pasokan. Dengan bergabungnya Perseroan ke dalam grup SIG, maka fungsi pemasaran dan penjualan difokuskan kepada SIG selaku Holding.

SIG berperan dalam menetapkan strategi pemasaran yang diterapkan oleh Perseroan selaku Anak Perusahaan (AP) dengan melakukan hal-hal sebagai berikut:

- ***Strategi Multibrand & Dynamic Pricing***
  Strategi ini disusun untuk mengoptimalkan profitabilitas di pasar semen di tengah pertumbuhan permintaan semen yang masih terkontraksi sementara industri masih mengalami kelebihan bahkan penambahan kapasitas pasok. Strategi ini dilakukan dengan mengoptimalkan pemasaran produk dengan merek premium dari masing-masing AP SIG di masing-masing pasar utamanya, serta menggunakan merek tertentu secara selektif di area pasar dengan persaingan yang tinggi dari sisi jumlah pemain dan perbedaan harga jual. Strategi ini dipandang tepat untuk menjaga kondisi industri tetap kondusif dengan tidak memicu perang harga.
- **Mega Distributor**
  Dalam rangka meningkatkan efektivitas dan efisiensi pemasaran dan distribusi, SIG menerapkan skema distributor tunggal atau mega distributor sejak 2020 yang berperan untuk memasarkan serta mendistribusikan seluruh produk dari masing-masing AP SIG melalui jaringan distribusi yang dimiliki ke seluruh wilayah pemasarannya di Indonesia dan regional. Skema ini memberi berbagai manfaat, antara lain efisiensi biaya transaksi dan penyederhanaan operasional distributor. Pendekatan mega distributor juga semakin mempermudah pemasaran seluruh portofolio produk SIG baik yang telah ada maupun yang sedang dikembangkan, sehingga pelanggan dapat menjangkau seluruh portofolio produk dengan hanya berhubungan dengan satu pihak.

MARKETING ASPECT
MARKETING STRATEGY

In conducting its business activities, the Company continuously strives to reach customers across all marketing regions. Cement sales are concentrated in the Southern Sumatra region, with a focus on areas that contribute positively to the Company's margins. Key factors influencing customer satisfaction include maintaining product quality and ensuring supply continuity. With the Company's integration into the SIG Group, marketing and sales functions are now centralized under SIG as the Holding Company.

SIG plays a key role in formulating the marketing strategies implemented by the Company as a Subsidiary (AP) by undertaking the following:

- **Multibrand & Dynamic Pricing Strategy**
  This strategy is designed to optimize profitability in the cement market amid continued contraction in cement demand and ongoing industry overcapacity. The approach involves optimizing the marketing of premium-branded products from each SIG AP in their respective core markets, as well as selectively utilizing certain brands in markets with intense competition, both in terms of the number of players and price differentials. This strategy is considered effective for maintaining a conducive industry environment without triggering price wars.
- **Mega Distributor**
  To improve the effectiveness and efficiency of marketing and distribution, SIG has implemented a single distributor or "mega distributor" scheme since 2020, responsible for marketing and distributing all products from each SIG AP through its distribution network across Indonesia and the region. This scheme provides various benefits, including transaction cost efficiency and streamlined distributor operations. The mega distributor approach also facilitates the marketing of SIG's entire product portfolio, both existing and in development, enabling customers to access all products by dealing with a single party.

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- **Inovasi Produk**
  SIG senantiasa melakukan inovasi produk untuk memperluas pasar yang disesuaikan dengan kebutuhan pelanggan. Untuk terus menekan dampak lingkungan dari emisi CO_2 serta mewujudkan konstruksi yang berkualitas, SIG terus mendorong pemanfaatan semen ramah lingkungan dengan sertifikasi *Green Product* dari *Green Product Council* Indonesia. Selain itu, Perseroan juga berfokus pada penjualan produk derivatif seperti *White Clay* dan *Limestone*, didukung perolehan hak paten untuk produk *White Clay* dari Direktorat Jenderal Kekayaan Intelektual Kementerian Hukum dan Hak Asasi Manusia (Kemenkumham) Republik Indonesia atas Proses Produksi *White Clay* sebagai bahan baku pupuk NPK dengan Nomor Paten: IDP000090055.
- **Komunikasi Pemasaran**
  SIG secara aktif melakukan komunikasi pemasaran untuk mendukung keberhasilan implementasi strategi pemasaran yang dijalankan. Perseroan telah menjalankan strategi komunikasi pemasaran yang terintegrasi, dengan komunikasi pemasaran Perseroan dilakukan melalui kegiatan antara lain pemberian *merchandise* kepada pekerja bangunan hingga masyarakat umum, iklan, serta kerja sama dan *sponsorship* pada kegiatan olahraga, pendidikan, komunitas/instansi dan *event* lainnya terutama di wilayah basis pemasaran. Komunikasi pemasaran disampaikan melalui berbagai media seperti media sosial, media luar ruang, dan media elektronik.

- **Product Innovation**
  SIG continually innovates to expand its market by tailoring products to customer needs. To minimize the environmental impact of CO_2 emissions and to ensure high-quality construction, SIG actively promotes the use of environmentally friendly cement certified as a Green Product by the Green Product Council Indonesia. In addition, the Company focuses on the sales of derivative products such as White Clay and Limestone, supported by obtaining a patent for White Clay from the Directorate General of Intellectual Property, Ministry of Law and Human Rights of the Republic of Indonesia, for the White Clay Production Process as a raw material for NPK fertilizer (Patent No.: IDP000090055).

- **Marketing Communication**
  SIG actively carries out marketing communications to support the effective implementation of its marketing strategies. The Company has implemented an integrated marketing communication strategy, involving activities such as distributing merchandise to construction workers and the general public, advertising, and collaboration and sponsorship of sports, educational, community/institutional, and other events, particularly in its core marketing areas. Marketing communications are delivered through a variety of media, including social media, outdoor media, and electronic media.

PANGSA PASAR

Pangsa pasar industri semen pada tahun 2025 mengalami sedikit penurunan. Informasi pertumbuhan permintaan semen nasional tahun 2024-2025 adalah sebagai berikut:

MARKET SHARE

The cement industry's market share in 2025 experienced a slight decrease. Information on national cement demand growth in 2024–2025 is as follows:

Permintaan Semen Nasional 2024-2025
(Dalam Ton)

National Cement Demand 2024-2025
(In tons)

Uraian / *Description*	2025	2024	Pertumbuhan / *Growth*
Sumatra / Sumatera	14.283.712	14.051.247	1,65
Jawa	33.264.010	33.517.380	(0,76)
Kalimantan	4.834.506	5.764.394	(16,13)
Sulawesi	5.111.159	5.386.013	(5,10)
Nusa Tenggara	4.298.683	4.084.424	5,25
Indonesia Timur / Eastern Indonesia	2.120.365	2.091.988	1,36
Jumlah / Total	**63.912.435**	**64.895.447**	**(1,51)**

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Lebih lanjut, permintaan semen pada wilayah Sumbagsel di tahun 2025 mengalami penurunan.

Furthermore, cement demand in the South Sumatera regions in 2025 experienced a decline.

Permintaan Semen Wilayah Sumbagsel 2024-2025
(Dalam Ton)

Cement Demand in the South Sumatera Region 2024-2025
(In tons)

Uraian	Volume Permintaan (Ton)		Pertumbuhan Permintaan (%)
	2025	2024	
Aceh	754.374	899.451	(16,13)
Sumatra Utara / North Sumatera	3.156.005	3.140.170	0,50
Sumatra Barat / West Sumatera	988.822	1.189.201	(16,85)
Riau	1.803.774	1.927.708	(6,43)
Kep. Riau	1.245.535	1.032.580	20,62
Sumbagsel / South Sumatera Region			
Jambi	1.069.577	1.081.405	(1,09)
Sumatra Selatan / South Sumatera	2.347.442	2.078.674	12,93
Bangka Belitung	232.286	267.737	(13,24)
Bengkulu	539.182	553.102	(2,52)
Lampung	2.146.716	1.882.566	14,03
Sub total Sumbagsel / South Sumatera Region Subtotal	**6.335.203**	**5.863.484**	**8,05**
Jumlah / Total	**14.283.712**	**14.052.594**	**1,64**

Terkait pangsa pasar (*market share*), Perseroan merupakan bagian dari grup SIG. Oleh karena itu, data pangsa pasar khusus untuk produk Semen Baturaja tidak disajikan secara terpisah, mengingat Asosiasi Semen Indonesia (ASI) mengakumulasi seluruh volume penjualan produsen semen yang berada dalam grup SIG sebagai satu kesatuan.

With regard to market share, the Company is part of the SIG Group. Therefore, specific market share data for Semen Baturaja products is not presented separately, as the Indonesian Cement Association (ASI) accumulates the total sales volume of all cement producers within the SIG Group as a single entity.

Informasi realisasi penjualan dan perbandingan permintaan di masing-masing wilayah tahun 2024 – 2025 adalah sebagai berikut:

Information on sales realization and comparison of demand in each region in 2024 – 2025 is as follows:

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Realisasi Penjualan dan Perbandingan Permintaan 2024 - 2025

(Dalam ton, kecuali dinyatakan lain)

Sales Realization and Demand Comparison in 2024-2025

(In tons, unless otherwise stated)

Wilayah / *Region*	Volume Penjualan / *Sales Volume*	Volume Permintaan / *Demand Volume*	*Market Share 2025 (%)*	*Market Share 2024 (%)*	Perubahan Market Share (%) / *Market Share Changes (%)*
Jambi	655.820	1.069.577	61,3	64,7	(3,4)
Sumatra Selatan / South Sumatera	1.504.548	2.347.442	64,1	66,7	(2,6)
Bangka Belitung	29.854	232.286	12,9	20,7	(7,8)
Bengkulu	403.558	539.182	74,8	54,8	20,0
Lampung	1.194.726	2.146.716	55,7	55,4	0,3
Sumbagsel / South Sumatera Region	3.788.506	6.335.203	59,8	59,5	0,3

Pada tahun 2025, kondisi *marketshare* nasional didominasi oleh Semen Indonesia Group sebesar 47%.

In 2025, the national market share condition were dominated by Semen Indonesia Group amounting to 47%

***Marketshare* Industri Semen Nasional 2025**

National Cement Industry Marketshare in 2025

Produsen / *Manufacturer*	Volume Penjualan (Ton) / *Sales Volume (Ton)*	*Marketshare* (%)
Semen Indonesia	29.975.337	47
Semen Merah Putih	4.462.384	7
Tiga Roda	18.130.485	28
SCG	1.416.327	2
Semen Bima	1.289.738	2
Semen Singa Merah	2.661.772	4
Conch	4.463.440	7
Semen Garuda	1.512.952	2

PERUBAHAN PERATURAN PERUNDANG-UNDANGAN TERHADAP PERUSAHAAN PADA TAHUN BUKU TERAKHIR

Perseroan berkomitmen senantiasa memenuhi aspek kepatuhan terhadap peraturan perundang-undangan. Atas komitmen tersebut, Perseroan secara berkala memonitor dan menelaah perubahan perundang-undangan untuk diimplementasikan ke dalam kegiatan usahanya. Sepanjang tahun 2025 terdapat perubahan peraturan perundang-undangan.

CHANGES IN LEGISLATION TO THE COMPANY IN THE FISCAL YEAR

The Company is committed to consistently upholding compliance with laws and regulations. In line with this commitment, the Company regularly monitors and reviews regulatory changes for implementation in its business activities. Throughout 2025, there were changes in laws and regulations.

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No	Peraturan Perundang-Undangan 2025 / *2025 Laws and Regulations*	Pokok Perubahan / *Main Changes*	Dampak Bagi Perusahaan / *Impact on the Company*	Upaya Mitigasi / *Mitigation Effort*
1	UU No. 1 Tahun 2025 tentang Perubahan Ketiga atas UU No. 19 Tahun 2003 tentang Badan Usaha Milik Negara (BUMN) / Law No. 1 of 2025 concerning the Third Amendment to Law No. 19 of 2003 concerning State-Owned Enterprises (SOEs)	Perubahan Status Perseroan menjadi BUMN dan Perubahan Aspek Tata Kelola BUMN / Change of Company Status to State-Owned Enterprises and Changes in Governance Aspects of State-Owned Enterprises	• Peranakan Nama Perseroan akibat perubahan status Perseroan menjadi BUMN. / Change of Company Name due to the change in the Company's status to a State-Owned Enterprise. • Perubahan Aspek Tata Kelola Perseroan. / Changes to Aspects of Company Governance.	• Penyelenggaraan RUPS untuk melakukan perubahan Anggaran Dasar Perseroan dalam rangka penyesuian tata kelola perusahaan pasca terbitnya UU tersebut. / Holding a GMS to amend the Company's Articles of Association to adjust corporate governance following the issuance of the Law. • Penyesuaian terhadap pedoman dan aturan internal perusahaan lainnya sebagai instrumen pendukung penerapan tata kelola perusahaan. / Adjusting other internal company guidelines and regulations as supporting instruments for the implementation of corporate governance.
2	UU No. 16 Tahun 2025 tentang Perubahan Keempat atas UU No. 19 Tahun 2003 tentang Badan Usaha Milik Negara (BUMN) / Law No. 16 of 2025 concerning the Fourth Amendment to Law No. 19 of 2003 concerning State-Owned Enterprises (SOEs)	Perubahan Status Perseroan menjadi BUMN dan Perubahan Aspek Tata Kelola BUMN / Change of Company Status to State-Owned Enterprises and Changes in Governance Aspects of State-Owned Enterprises	• Perubahan Nama Perseroan akibat perubahan status Perseroan menjadi BUMN. / Change of Company Name due to the Company's status change to a State-Owned Enterprise. • Perubahan Aspek Tata Kelola Perseroan. / Changes to Aspects of Company Governance.	• Penyelenggaraan RUPS untuk melakukan perubahan Anggaran Dasar Perseroan dalam rangka penyesuian tata kelola perusahaan pasca terbitnya UU tersebut. / Holding a GMS to amend the Company's Articles of Association to adjust corporate governance following the issuance of the Law. • Penyesuaian terhadap pedoman dan aturan internal perusahaan lainnya sebagai instrumen pendukung penerapan tata kelola perusahaan. / Adjusting other internal company guidelines and regulations as supporting instruments for the implementation of corporate governance.

PERUBAHAN KEBIJAKAN AKUNTANSI YANG DITERAPKAN PERUSAHAAN PADA TAHUN BUKU TERAKHIR

Mulai tanggal 01 Januari 2025, referensi terhadap masing-masing PSAK dan ISAK sudah diubah sebagaimana diumumkan oleh Dewan Standar Akuntansi Keuangan Ikatan Akuntan Indonesia ("DSAK-IAI"). Hingga 31 Desember 2025, penerapan standar dan interpretasi yang baru dan direvisi tidak menghasilkan perubahan besar terhadap kebijakan akuntansi perusahaan dan tidak memiliki dampak yang material pada jumlah yang dilaporkan untuk tahun berjalan atau tahun sebelumnya.

CHANGES IN ACCOUNTING POLICIES IMPLEMENTED BY THE COMPANY IN THE LAST FISCAL YEAR

Starting January 1, 2025, references to each PSAK and ISAK have been changed as announced by the Indonesian Financial Accounting Standards Board of the Institute of Indonesia Chartered Accountants ("DSAK-IAI"). As of December 31, 2025, the adoption of the new and revised standards and interpretations does not result in major changes to the Company's accounting policies nor does it have any material impact on the amounts reported for the current or prior years.

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1. PSAK 221 (amandemen) - Kekurangan Ketertukaran
2. PSAK 117 (amandemen) - Kontrak Asuransi

TINGKAT KESEHATAN PERUSAHAAN

Di tahun 2025, Tingkat Kesehatan Perusahaan diukur dengan menggunakan parameter yang diatur didalam Peraturan Menteri BUMN No. PER-2/MBU/03 tahun 2023 pasal 81. Dari hasil pengukuran menyatakan bahwa Perseroan memperoleh peringkat akhir idAA-/Stable dari PT Pemeringkat Efek Indonesia (PEFINDO) dengan Tingkat Kesehatan Perusahaan dengan predikat "**Sehat**".

INFORMASI KELANGSUNGAN USAHA

HAL-HAL YANG BERPOTENSI BERPENGARUH SIGNIFIKAN TERHADAP KELANGSUNGAN USAHA

Kelangsungan usaha Perseroan dapat dipengaruhi oleh kondisi eksternal dan kondisi internal Perseroan. Tidak semua variabel dapat dikontrol, walaupun dapat dimitigasi. Rincian faktor-faktor yang dapat berpengaruh terhadap kelangsungan usaha Semen Baturaja diuraikan sebagai berikut:

Kondisi eksternal yang berpengaruh terhadap kelangsungan usaha Perseroan antara lain:

1. *Oversupply* industri semen yang masih berlanjut
   Pada tahun 2025, industri semen nasional masih menghadapi kondisi *oversupply* yang berdampak pada tingkat persaingan dan tekanan harga. Untuk merespons kondisi tersebut, SMBR secara konsisten melanjutkan program efisiensi di seluruh lini operasional serta mengoptimalkan sumber pendapatan melalui penjualan produk lainnya, guna menjaga profitabilitas dan arus kas Perseroan.
2. Regulasi Pemerintah, antara lain namun tidak terbatas pada:
   a. Penerapan kebijakan pengendalian emisi karbon, termasuk pajak karbon, yang direspons oleh SMBR melalui implementasi program dekarbonisasi, antara lain dengan penurunan faktor klinker serta optimalisasi penggunaan bahan baku dan bahan bakar alternatif.

1. PSAK 221 (amendment) – Lack of Exchangeability
2. PSAK 117 (amendment) – Insurance Contract

COMPANY SOUNDNESS LEVEL

In 2025, the Company's soundness level was measured using parameters set forth in Article 81 of the Minister of State-Owned Enterprises Regulation No. PER-2/MBU/03 of 2023. Based on the assessment results, the Company received a final rating of idAA-/Stable from PT Pemeringkat Efek Indonesia (PEFINDO), with a company soundness level categorized as "**Healthy**."

INFORMATION ON BUSINESS CONTINUITY

MATTERS WITH POTENTIAL OF SIGNIFICANT IMPACT ON BUSINESS CONTINUITY

The Company's business continuity is subject to both external and internal conditions of the Company which may affect its operations. While not all variables can be controlled, the Company endeavors to mitigate their impact. Below are the factors that have affected the business continuity of Semen Baturaja:

External conditions that affect the Company's business continuity include:

1. Continuous cement industry oversupply
   In 2025, the national cement industry continued to face oversupply, impacting competition and pricing pressure. To respond to this situation, SMBR consistently continued efficiency programs across all operational lines and optimized revenue sources through sales of other products, to maintain the Company's profitability and cash flow.
2. Government regulations, including, but not limited to:
   a. Implementation of carbon emission control policies, including the carbon tax, to which SMBR is responding through the implementation of a decarbonization program, including reducing the clinker factor and optimizing the use of alternative raw materials and fuels.

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b. Pemberlakuan kebijakan *Zero Over Dimension Over Loading* (ODOL), yang pada tahun 2025 telah menjadi bagian dari risiko operasional rutin dan dimitigasi melalui koordinasi berkelanjutan dengan ekspeditor untuk memastikan ketersediaan armada angkutan yang sesuai dengan ketentuan ODOL.
c. Pembatasan jalur dan waktu operasional angkutan pada periode tertentu seperti Hari Raya Idul Fitri dan Natal–Tahun Baru (Nataru), yang berpotensi mempengaruhi distribusi produk dan telah diantisipasi dalam perencanaan distribusi Perseroan.
d. Instruksi Gubernur Sumatera Selatan mengenai pengaturan tata kelola pengangkutan dan distribusi batu bara, khususnya terkait pembatasan penggunaan jalan umum, pengaturan jam operasional, serta kewajiban pemenuhan aspek keselamatan dan lingkungan, berpotensi memberikan dampak terhadap kelancaran pasokan batu bara sebagai bahan bakar utama proses produksi semen.

b. Implementation of the Zero Over Dimension Over Loading (ODOL) policy, which by 2025 has become part of routine operational risks and is mitigated through ongoing coordination with forwarders to ensure the availability of a transportation fleet that complies with ODOL regulations.
c. Restrictions on transportation routes and operating hours during certain periods, such as Eid al-Fitr and Christmas–New Year, which have the potential to impact product distribution and have been anticipated in the Company's distribution planning.
d. The Governor of South Sumatra's instructions regarding the management of coal transportation and distribution, particularly regarding restrictions on the use of public roads, operating hours, and the obligation to comply with safety and environmental aspects, have the potential to impact the smooth supply of coal, the primary fuel for cement production.

Kondisi internal yang berpengaruh terhadap kelangsungan usaha Perseroan antara lain:
1. Pengamanan ketersediaan bahan baku jangka panjang, khususnya batu kapur, sebagai faktor kunci keberlanjutan operasional. Pada tahun 2025, SMBR melanjutkan dan menyelesaikan persiapan Tambang 3 untuk mendukung kesinambungan produksi Perseroan ke depan.
2. Kinerja operasional dan keuangan Perseroan, di mana pada tahun 2025 Perseroan mampu mempertahankan kinerja yang positif, didukung oleh implementasi program efisiensi, peningkatan produktivitas, serta pengelolaan struktur keuangan yang lebih sehat dibandingkan periode sebelumnya.

Internal conditions also affect the Company's business continuity, including:
1. Securing long-term raw material availability, particularly limestone, is a key factor in operational sustainability. In 2025, SMBR continued and completed preparations for Mine 3 to support the Company's future production continuity.
2. In 2025, the Company was able to maintain positive operational and financial performance, supported by the implementation of efficiency programs, increased productivity, and management of a healthier financial structure compared to the previous period.

Berdasarkan evaluasi atas kondisi eksternal dan internal tersebut, manajemen menilai bahwa kelangsungan usaha Perseroan pada tahun 2025 tetap terjaga, dengan risiko usaha yang dapat dimitigasi secara memadai melalui strategi dan kebijakan yang telah ditetapkan.

Based on the evaluation of external and internal conditions, management assesses that the Company's business continuity in 2025 remained secure, with business risks adequately mitigated through established strategies and policies.

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ASUMSI YANG DIGUNAKAN DALAM MELAKUKAN *ASSESSMENT*

Beberapa faktor yang menjadi pertimbangan Manajemen dalam melakukan asesmen terhadap kelangsungan usaha pada tahun 2025 adalah sebagai berikut:

1. Kinerja operasional dan keuangan Perseroan.
2. Perkembangan terkini industri semen, termasuk perubahan regulasi pemerintah, dinamika harga bahan baku dan energi, serta kondisi pasar.
3. Arahan strategis dari Holding dan Dewan Komisaris.

Sebagai entitas anak dari PT Semen Indonesia (Persero) Tbk, Perseroan senantiasa berupaya meningkatkan profitabilitas baik bagi Perseroan maupun induk usaha. Sejalan dengan visi "Menjadi Penyedia Bahan Bangunan Ramah Lingkungan dan Produk Inovatif terdepan di Indonesia", Perseroan terus memperkuat komitmen dalam menghasilkan produk yang ramah lingkungan sebagai bagian dari dukungan terhadap implementasi prinsip *Environmental, Social, and Governance* (ESG).

Dalam rangka meningkatkan nilai bagi pemegang saham, Perseroan berfokus pada peningkatan kinerja keuangan yang didukung oleh keunggulan operasional (*operational excellence*). Implementasi strategi Sub Klaster Semen (SIG & SMBR) pada tahun 2025 secara umum masih berlanjut dengan penguatan pada beberapa aspek berikut:

1. Optimalisasi utilisasi pabrik untuk mendukung strategi pemasaran, pengembangan produk turunan semen, serta diversifikasi portofolio bisnis.
2. Penguatan inisiatif kepemimpinan biaya (*cost leadership*) melalui penerapan praktik terbaik di bidang produksi, pemanfaatan teknologi industri 4.0, optimalisasi jaringan dan rantai pasok, peningkatan efisiensi distribusi, serta penerapan prinsip keberlanjutan dan ekonomi sirkular.
3. Peningkatan penggunaan bahan baku dan bahan bakar alternatif sebagai bagian dari efisiensi biaya dan komitmen terhadap keberlanjutan lingkungan.
4. Optimalisasi pemanfaatan aset non-produktif guna menciptakan nilai tambah bagi Perseroan.

ASSUMPTIONS USED IN CONDUCTING ASSESSMENT

Several factors considered by management in assessing business continuity are as follows:

1. Operational and financial performance.
2. Current issues related to the cement industry, related to changes in government regulations/policies, raw material prices, and others.
3. Directions of Holding and the Board of Commissioners.

PT Semen Baturaja (Persero) Tbk, as a subsidiary of PT Semen Indonesia (Persero) Tbk, seeks to increase profitability for itself and the parent company. With the vision of becoming the leading Green Cement Based Building Material Company in Indonesia, the Company is committed to producing environmentally friendly products as a form of support for the government's ESG program.

Together with this vision, the Company increases value growth for shareholders through increased financial performance achievement supported by the achievement of operational excellence. In-depth implementation of the Cement Sub Cluster strategy (SIG & SMBR) in this regard, namely:

1. Optimization of Plant utilization to support the strengthening of marketing strategy and business development of cement derivative products as well as business diversification.
2. Cost leadership initiatives with cost leadership through best practices in production, implementation of industrial technology 4.0, optimizing networks and Inventory chains as a whole, maximizing distribution facilities, and implementing sustainable practices and circular economy.
3. Use of substitute raw materials in cement production.
4. Optimization of non-productive assets to provide added value to the Company.

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HASIL *ASSESSMENT* TERHADAP HAL-HAL YANG MEMPENGARUHI KINERJA PERSEROAN

Dengan mempertimbangkan kinerja Perseroan hingga tahun 2025, Manajemen berkeyakinan bahwa Perseroan tetap mampu mempertahankan kelangsungan usahanya serta memiliki sumber daya yang memadai untuk mendukung operasional di masa mendatang.

Program efisiensi berkelanjutan, termasuk inisiatif SMBRGO45 yang telah dijalankan sejak tahun 2020, terus dilanjutkan dan diperkuat pada tahun 2025. Berbagai upaya yang dilakukan antara lain:

- Optimalisasi pola distribusi dan transportasi, termasuk penyesuaian stamformasi kereta api
- Peningkatan pemanfaatan bahan bakar alternatif seperti *sludge oil, Spent Bleaching Earth* (SBE), kantong pecah, oli bekas, majun bekas, serta bad stock dari industri lain
- Penurunan faktor terak sebagai bagian dari efisiensi komposisi produksi
- Optimalisasi dan sentralisasi produksi
- Pelaksanaan tender bersama untuk pengadaan barang, jasa, bahan baku, bahan bakar, serta jasa angkutan dan jasa pendukung lainnya
- Pengelolaan liabilitas secara lebih optimal, termasuk strategi penurunan beban bunga

Selain itu, Perseroan juga terus berupaya meningkatkan pendapatan lainnya melalui optimalisasi penjualan produk non-utama seperti *white clay* dan *ground limestone*.

Ke depan, Perseroan akan terus memperkuat strategi efisiensi, inovasi operasional, serta pengembangan bisnis untuk menjaga daya saing dan mendukung pertumbuhan yang berkelanjutan di tengah dinamika industri semen yang semakin kompetitif.

DAMPAK PADA PERUSAHAAN

Penerapan inisiatif strategis pada tahun 2025 telah memberikan dampak positif bagi Perusahaan, di mana terlihat dari kinerja Perusahaan hingga akhir 2025 tetap menunjukkan pertumbuhan positif, di mana penjualan semen mencapai angka 2,46 Juta ton atau tumbuh 10% terhadap periode yang sama tahun sebelumnya. Pencapaian tersebut

ASSESSMENT RESULTS ON MATTERS IMPACTING COMPANY PERFORMANCE

Based on the Company's performance achievements in 2025, the Company's management considers that the Company remains capable of sustaining its business continuity and possesses sufficient resources to support future operations.

Sustainable efficiency programs, such as the SMBRGO45 initiative, which has been implemented since 2020, will be continued and reinforced in 2025. Various efforts undertaken include:

- Optimizing distribution and transportation patterns, including adjusting train formations
- Increasing the use of alternative fuels such as sludge oil, Spent Bleaching Earth (SBE), broken bags, used oil, used sludge, and bad stock from other industries
- Reducing the clinker factor as part of production efficiency
- Optimizing and centralizing production
- Conducting joint tenders for the procurement of goods, services, raw materials, fuel, transportation, and other supporting services
- Optimizing liability management, including strategies to reduce interest expenses

In addition, the Company is dedicated to increasing other revenues by optimizing the sales of non-core products such as white clay and ground limestone.

Going forward, the Company will continue strengthening its efficiency strategy, operational innovation, and business development to maintain competitiveness and foster sustainable growth amidst the increasingly competitive dynamics of the cement industry.

IMPACT ON THE COMPANY

The implementation of strategic initiatives in 2025 positively impacted the Company, as seen from the Company's performance by the end of 2025, which continued to show positive growth, where cement sales reached 2.46 million tons or grew 9.91% compared to the same period the previous year. This achievement impacted on increasing

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berdampak terhadap meningkatnya pendapatan usaha yang mencapai 13% dari periode tahun lalu atau mencapai Rp2,36 triliun. Perolehan laba bersih Perusahaan positif di angka Rp171,92 miliar. Perusahaan juga mampu mempertahankan posisi *market leader* di wilayah Sumatera Selatan sebesar 52%.

business revenues, which reached 12.94% from the previous year or reached Rp2.36 trillion. The Company's net profit was positive at Rp171.92 billion. The Company managed to maintain its market leader position in the South Sumatra region by 52% as well.

PENYESUAIAN YANG DILAKUKAN/KEPUTUSAN PERUSAHAAN

Dalam menghadapi berbagai risiko bisnis yang berasal dari faktor eksternal maupun internal, Perusahaan menerapkan sejumlah kebijakan strategis guna mendorong pertumbuhan kinerja, khususnya pada aspek operasional dan keuangan.

Sejalan dengan hal tersebut, langkah-langkah strategis yang dijalankan oleh Perusahaan sepanjang tahun 2025 antara lain:

1. *Strengthen the leading & profitable market position* melalui inisiatif *Go To Market Strategy* yang selaras dengan strategi Holding.
2. Pelaksanaan program efisiensi terintegrasi SMBRGO45, yang meliputi optimalisasi *supply chain* dan *sourcing excellence*, peningkatan pemanfaatan *alternative fuel* dan material, pengendalian dan penurunan faktor terak, penerapan *plant automation* berbasis industri 4.0 melalui Intel*ligence Process Control System* untuk mendorong perbaikan kinerja operasional, serta penurunan beban bunga melalui percepatan pembayaran utang bank jangka panjang dan pencapaian target keberlanjutan Sustainability Linked Loan (SLL).
3. Peningkatan dan diversifikasi pendapatan, khususnya melalui pengembangan dan penjualan produk non-semen seperti *limestone* dan *white clay*, guna mengoptimalkan pemanfaatan aset Perusahaan.
4. Penguatan kualitas sumber daya manusia, melalui pengembangan sistem manajemen talenta yang selaras dengan strategi induk, untuk menciptakan SDM yang unggul, profesional, dan adaptif terhadap perubahan.
5. Selain itu, Perusahaan secara berkelanjutan melakukan *continuous improvement* dalam penerapan Tata Kelola Perusahaan yang Baik sebagai fondasi keberlanjutan dan kepercayaan pemangku kepentingan.

ADJUSTMENTS MADE/COMPANY RESOLUTIONS

In addressing various business risks arising from both external and internal factors, the Company has implemented a number of strategic policies to drive performance growth, particularly in operational and financial aspects.

In line with this, the strategic measures undertaken by the Company throughout 2025 include the following:

1. Strengthening the leading and profitable market position through the Go To Market Strategy initiative, aligned with the Holding's strategy.
2. Implementing the integrated SMBRGO45 efficiency program, which includes supply chain optimization and sourcing excellence, increasing the use of alternative fuels and materials, controlling and reducing clinker factors, implementing Industry 4.0-based plant automation through the Intelligence Process Control System to drive operational performance improvements, and reducing interest expenses by accelerating long-term bank debt repayments and achieving the Sustainability Linked Loan (SLL) sustainability target.
3. Increasing and diversifying revenue, particularly through the development and sale of non-cement products such as limestone and white clay, to optimize the utilization of the Company's assets.
4. Strengthening the quality of human capital through the development of a talent management system aligned with the parent company's strategy to create excellent, professional, and change-adaptive human capital.
5. Furthermore, the Company continuously improves its Good Corporate Governance implementation as a foundation for sustainability and stakeholder trust.

Tata Kelola Perusahaan yang Baik

Good Corporate Governance



06





PENERAPAN TATA KELOLA PERUSAHAAN

Tata Kelola Perusahaan yang Baik atau *Good Corporate Governance* (GCG) menjadi pilar penting bagi Perusahaan dalam menghadirkan memberikan keselarasan dan kesinambungan dalam setiap aktivitas baik dari kinerja operasional maupun non operasional. Langkah ini sebagai upaya untuk meningkatkan kepercayaan Pemangku Kepentingan terhadap perusahaan yang berkualitas. Dalam implementasinya, Perusahaan berupaya memenuhi upaya penerapan GCG dengan terus menyesuaikan kondisi Perusahaan terkini dengan melakukan evaluasi yang objektif atas penerapan GCG. Penerapan GCG di Perusahaan dilaksanakan dengan penerapan praktik bisnis yang beretika di setiap aktivitas usaha sebagai bentuk kepatuhan terhadap peraturan perundang-undangan yang berlaku.

IMPLEMENTATION OF CORPORATE GOVERNANCE

Good Corporate Governance (GCG) serves as an important pillar for the Company in delivering alignment and continuity across all activities, both in operational and non-operational performance. This constitutes an effort to enhance stakeholder trust in the quality of the Company. In its implementation, the Company endeavors to fulfill GCG implementation efforts by continuously aligning the Company's current conditions through an objective evaluation of GCG implementation. The implementation of GCG within the Company is carried out through the application of ethical business practices in every business activity as a form of compliance with applicable laws and regulations.

Perusahaan menerapkan Pedoman GCG berdasarkan Surat Keputusan Direksi PT Semen Baturaja No. PH.01.04/079.A/2005 tanggal 01 Agustus 2005 tentang Buku Pedoman *Good Corporate Governance* (GCG) PT Semen Baturaja yang ditandatangani oleh Direktur Utama, yang terakhir dimutakhirkan berdasarkan Surat Keputusan Direksi No. M/SMBR/GRC/001 tanggal 25 Maret 2024.

Selain itu, Penerapan pedoman GCG juga mengacu kepada peraturan perundang-undangan yang berlaku dan praktik-praktik terbaik (*Best Practices*). Secara berkala Pedoman GCG diperbaharui sesuai dengan perkembangan GCG terkini serta perubahan arah pengelolaan Perusahaan ke arah yang lebih strategis di masa mendatang.

LANDASAN HUKUM TATA KELOLA PERUSAHAAN

Penerapan GCG Perusahaan merujuk dan sesuai dengan landasan hukum serta ketentuan peraturan perundang-undangan yang berlaku di Indonesia, di antaranya:

1. Undang-Undang Republik Indonesia No. 11 tahun 1980 tentang Tindak Pidana Suap.
2. Undang-Undang Republik Indonesia No. 8 tahun 1995 tentang Pasar Modal.
3. Undang-Undang Republik Indonesia No. 28 tahun 1999 tentang Penyelenggaraan Negara yang Bersih dan Bebas dari Korupsi, Kolusi dan Nepotisme.
4. Undang-Undang Republik Indonesia No. 20 tahun 2001 tentang Perubahan atas Undang-Undang Republik Indonesia No. 31 tahun 1999 tentang Pemberantasan Tindak Pidana Korupsi.
5. Undang-Undang Republik Indonesia No. 40 tahun 2007 tentang Perusahaan Terbatas.
6. Undang-Undang Negara Republik Indonesia No. 16 Tahun 2025 tentang Perubahan Keempat Atas Undang-Undang No. 19 Tahun 2003 Tentang Badan Usaha Milik Negara;
7. Peraturan Menteri Negara Badan Usaha Milik Negara No. PER-1/MBU/03/2023 tentang Penugasan Khusus dan Program Tanggung Jawab Sosial dan Lingkungan Badan Usaha Milik Negara.
8. Peraturan Menteri Negara Badan Usaha Milik Negara No. PER-2/MBU/03/2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan Badan Usaha Milik Negara.
9. Peraturan Menteri Negara Badan Usaha Milik Negara No. PER-3/MBU/03/2023 tentang Organ dan Sumber Daya Manusia Badan Usaha Milik Negara.

The Company implements the GCG Guidelines pursuant to Board of Directors Decree of PT Semen Baturaja No. PH.01.04/079.A/2005 dated August 1, 2005, on the Good Corporate Governance (GCG) Guidelines of PT Semen Baturaja, signed by the President Director, most recently updated pursuant to Board of Directors Decree No. M/SMBR/GRC/001 dated March 25, 2024.

In addition, the implementation of the GCG Guidelines also refers to applicable laws and regulations and best practices. The GCG Guidelines are periodically updated in accordance with the latest GCG developments and the evolving direction of the Company's management toward a more strategic future orientation.

LEGAL BASIS FOR CORPORATE GOVERNANCE

The Company's GCG implementation refers to and is in accordance with the legal basis and applicable laws and regulations in Indonesia, including:

1. Law of the Republic of Indonesia No. 11 of 1980 on the Criminal Act of Bribery.
2. Law of the Republic of Indonesia No. 8 of 1995 on Capital Markets.
3. Law of the Republic of Indonesia No. 28 of 1999 on the Administration of a Clean State Free from Corruption, Collusion, and Nepotism.
4. Law of the Republic of Indonesia No. 20 of 2001 on the Amendment to Law of the Republic of Indonesia No. 31 of 1999 on the Eradication of Corruption.
5. Law of the Republic of Indonesia No. 40 of 2007 on Limited Liability Companies.
6. Law of the Republic of Indonesia No. 16 of 2025 on the Fourth Amendment to Law No. 19 of 2003 on State-Owned Enterprises.
7. Ministry of State-Owned Enterprises Regulation No. PER-1/MBU/03/2023 on Special Assignments and Corporate Social and Environmental Responsibility Programs of State-Owned Enterprises.
8. Ministry of State-Owned Enterprises Regulation No. PER-2/MBU/03/2023 on Corporate Governance Guidelines and Significant Corporate Activities of State-Owned Enterprises.
9. Ministry of State-Owned Enterprises Regulation No. PER-3/MBU/03/2023 on the Organs and Human Capital of State-Owned Enterprises.

10. Peraturan Otoritas Jasa Keuangan No. 14/POJK.04/2022, tentang Penyampaian Laporan Keuangan Berkala Emiten atau Perusahaan Publik.
11. Peraturan Otoritas Jasa Keuangan (POJK) No. 33/POJK.04/2014 tentang Direksi dan Dewan Komisaris Emiten atau Perusahaan Publik.
12. Peraturan Otoritas Jasa Keuangan (POJK) No. 35/POJK.04/2014 tentang Sekretaris Perusahaan Emiten atau Perusahaan publik.
13. Peraturan Otoritas Jasa Keuangan (POJK) No. 21/POJK.04/2015 tentang Penerapan Pedoman Tata Kelola Perusahaan Terbuka.
14. Peraturan Otoritas Jasa Keuangan (POJK) No. 30/POJK.04/2015 tentang Laporan Realisasi Penggunaan Dana Hasil Penawaran Umum.
15. Peraturan Otoritas Jasa Keuangan (POJK) No. 31/POJK.04/2015 tentang Keterbukaan Informasi atau Fakta Material oleh Emiten atau Perusahaan Publik.
16. Peraturan Otoritas Jasa Keuangan (POJK) No. 55/POJK.04/2015 tentang Pembentukan dan Pedoman Pelaksanaan Kerja Komite Audit.
17. Peraturan Otoritas Jasa Keuangan (POJK) No. 29/POJK.04/2016, tentang Laporan Tahunan Bagi Emiten atau Perusahaan Publik.
18. Peraturan Otoritas Jasa Keuangan (POJK) No. 15/POJK.04/2020 tentang Rencana dan Penyelenggaraan Rapat Umum Pemegang Saham Perusahaan Terbuka.
19. Peraturan Otoritas Jasa Keuangan (POJK) No. 16/POJK.04/2020 tentang Pelaksanaan Rapat Umum Pemegang Saham Perusahaan Terbuka secara Elektronik.
20. Peraturan Otoritas Jasa Keuangan (POJK) No. 45 Tahun 2024 tentang Pengembangan dan Penguatan Emiten dan Perusahaan Publik.
21. Surat Edaran Otoritas Jasa Keuangan (SEOJK) No.32/SEOJK.04/2015 tentang Pedoman Tata Kelola Perusahaan Terbuka.
22. G20/OECD Principles of Corporate Governance tahun 2023.
23. The ASEAN Corporate Governance Scorecard 2023.
24. Pedoman Umum Governansi Korporat Indonesia (PUGKI) tahun 2021.
25. Anggaran Dasar Perseroan No. 61 Tanggal 18 Desember 2025.
26. Peraturan lainnya yang terkait dengan tata kelola perusahaan yang baik.

10. Financial Services Authority Regulation No. 14/POJK.04/2022 on the Submission of Periodic Financial Reports of Issuers or Public Companies.
11. Financial Services Authority (OJK) Regulation No. 33/POJK.04/2014 on the Board of Directors and Board of Commissioners of Issuers or Public Companies.
12. Financial Services Authority (OJK) Regulation No. 35/POJK.04/2014 on the Corporate Secretary of Issuers or Public Companies.
13. Financial Services Authority (OJK) Regulation No. 21/POJK.04/2015 on the Implementation of Corporate Governance Guidelines for Public Companies.
14. Financial Services Authority (OJK) Regulation No. 30/POJK.04/2015 on Reports on the Realization of the Use of Proceeds from Public Offerings.
15. Financial Services Authority (OJK) Regulation No. 31/POJK.04/2015 on Disclosure of Material Information or Facts by Issuers or Public Companies.
16. Financial Services Authority (OJK) Regulation No. 55/POJK.04/2015 on the Establishment and Guidelines for the Implementation of Audit Committee Work.
17. Financial Services Authority (OJK) Regulation No. 29/POJK.04/2016 on Annual Reports for Issuers or Public Companies.
18. Financial Services Authority (OJK) Regulation No. 15/POJK.04/2020 on the Planning and Convening of General Meetings of Shareholders of Public Companies.
19. Financial Services Authority (OJK) Regulation No. 16/POJK.04/2020 on the Electronic Conduct of General Meetings of Shareholders of Public Companies.
20. Financial Services Authority (OJK) Regulation No. 45 of 2024 on the Development and Strengthening of Issuers and Public Companies.
21. Financial Services Authority (OJK) Circular Letter No. 32/SEOJK.04/2015 on Corporate Governance Guidelines for Public Companies.
22. G20/OECD Principles of Corporate Governance, 2023.
23. The ASEAN Corporate Governance Scorecard, 2023.
24. Indonesian Corporate Governance General Guidelines (PUGKI), 2021.
25. Company Articles of Association No. 61 dated December 18, 2025.
26. Other regulations related to good corporate governance.

STRUKTUR TATA KELOLA PERUSAHAAN

Berdasarkan Undang-Undang No. 40 tahun 2007, Organ Perusahaan terdiri dari Rapat Umum Pemegang Saham (RUPS), Direksi, dan Dewan Komisaris yang saling menghormati tugas, tanggung jawab dan wewenang masing-masing sesuai peraturan perundang-undangan dan Anggaran Dasar.

Dalam menjalankan fungsinya, Dewan Komisaris dan Direksi dibantu oleh organ dan komite pendukung kinerja. Dewan Komisaris dibantu oleh Komite Audit, Komite Manajemen Risiko serta Komite Nominasi dan Remunerasi. Direksi dibantu oleh Department of Corporate Secretary, Department of Internal Audit, Department of Internal Audit, Department of Human Capital & Governance, Risk, Internal Control dan unit kerja lainnya.

Informasi struktur tata kelola Perusahaan adalah sebagai berikut:

Struktur Tata Kelola Perusahaan

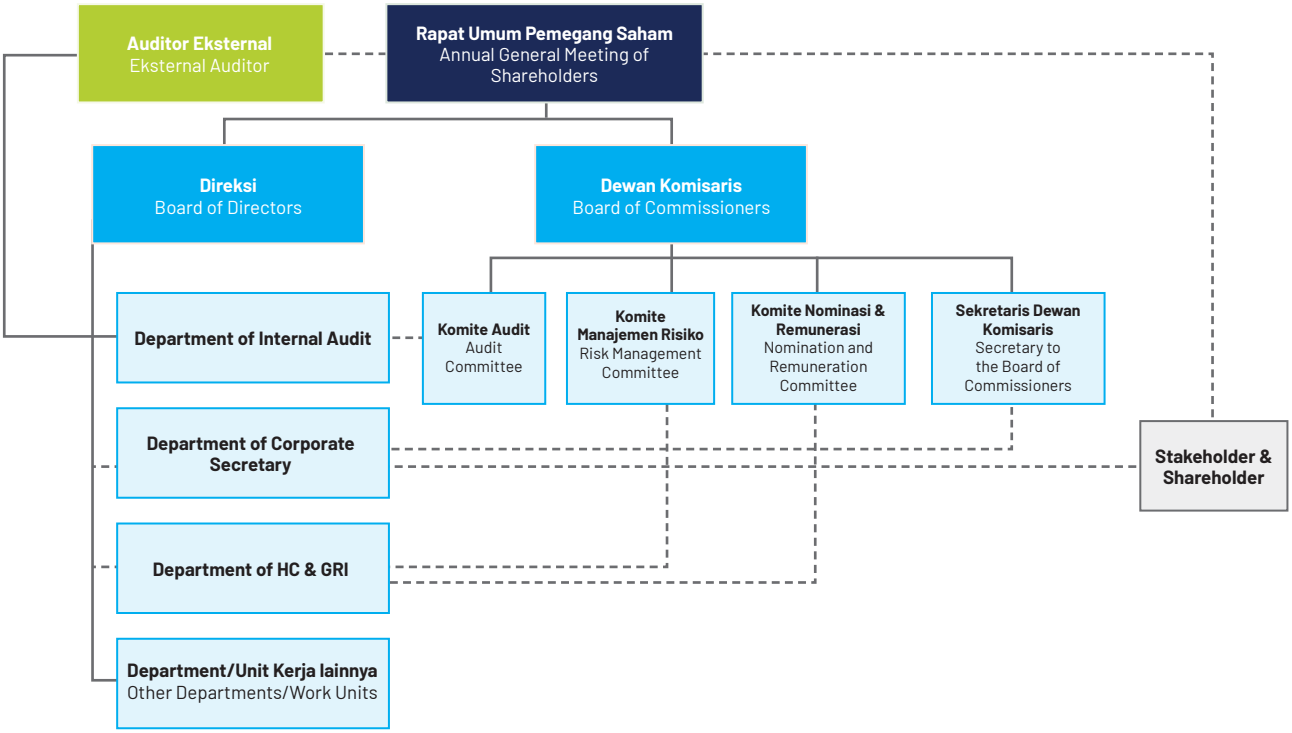
CORPORATE GOVERNANCE STRUCTURE

Pursuant to Law No. 40 of 2007, the Company's Organs consist of the General Meeting of Shareholders (GMS), the Board of Directors, and the Board of Commissioners, each of which mutually respects the duties, responsibilities, and authorities of the other in accordance with applicable laws and regulations and the Articles of Association.

In carrying out their functions, the Board of Commissioners and the Board of Directors are supported by supporting organs and performance committees. The Board of Commissioners is supported by the Audit Committee, the Risk Management Committee, and the Nomination and Remuneration Committee. The Board of Directors is supported by the Corporate Secretary Department, the Internal Audit Department, the Human Capital & Governance, Risk, and Internal Control Department, and other work units.

Information on the Company's good corporate governance structure is as follows:

Corporate Governance Structure



TUJUAN PENERAPAN TATA KELOLA PERUSAHAAN

Tujuan Perusahaan dalam menerapkan GCG adalah sebagai berikut:

1. Mengoptimalkan nilai Perusahaan agar memiliki daya saing yang kuat, baik secara nasional maupun internasional, sehingga mampu mempertahankan keberadaannya dan hidup berkelanjutan untuk mencapai maksud dan tujuan Perusahaan.
2. Mendorong pengelolaan Perusahaan secara profesional, efisien, dan efektif, serta memberdayakan fungsi dan meningkatkan kemandirian manajemen.
3. Mendorong agar manajemen dalam membuat keputusan dan menjalankan tindakan dilandasi nilai moral yang tinggi dan kepatuhan terhadap ketentuan peraturan perundang-undangan, serta kesadaran akan adanya tanggung jawab sosial Perusahaan terhadap pemangku kepentingan maupun kelestarian lingkungan di sekitar Perusahaan.
4. Meningkatkan kontribusi Perusahaan dalam perekonomian nasional.
5. Meningkatkan iklim yang kondusif bagi perkembangan investasi nasional.
6. Menjadi pedoman bagi seluruh Insan Semen Baturaja dalam menjalankan aktivitas Perusahaan.

Selain itu, Penyusunan pedoman GCG diharapkan dapat:

1. Memaksimalkan nilai Perusahaan dengan cara meningkatkan prinsip Keterbukaan, Akuntabilitas, Pertanggungjawaban, Kemandirian dan Kewajaran agar Perusahaan memiliki daya saing yang kuat.
2. Mendorong pengelolaan Perusahaan secara profesional, transparan dan meningkatkan kemandirian Organ Perusahaan.
3. Mendorong Organ Perusahaan dalam membuat keputusan yang lebih baik dan menjalankan tindakan dilandasi nilai moral yang tinggi dan kepatuhan terhadap peraturan perundang-undangan yang berlaku, serta kesadaran akan adanya tanggung jawab sosial terhadap *Stakeholders* maupun kelestarian lingkungan di sekitar Perusahaan.
4. Menjadi pedoman bagi seluruh Insan Perusahaan dalam menjalankan aktivitas Perusahaan.

OBJECTIVES OF CORPORATE GOVERNANCE IMPLEMENTATION

The Company's objectives in implementing Good Corporate Governance (GCG) are as follows:

1. To optimize the Company's value in order to maintain strong competitiveness, both nationally and internationally, thereby enabling the Company to sustain its existence and operate on a going-concern basis in pursuit of the Company's aims and objectives.
2. To promote the professional, efficient, and effective management of the Company, as well as to empower management functions and enhance management independence.
3. To encourage management to make decisions and undertake actions grounded in high moral values and compliance with applicable laws and regulations, as well as to foster an awareness of the Company's social responsibility toward its stakeholders and the preservation of the environment surrounding the Company.
4. To increase the Company's contribution to the national economy.
5. To foster a conducive climate for the development of national investment.
6. To serve as a guideline for all Semen Baturaja personnel in carrying out the Company's activities.

Furthermore, the formulation of the GCG Guidelines is expected to:

1. Maximize the Company's value by enhancing the principles of Transparency, Accountability, Responsibility, Independence, and Fairness, so as to ensure that the Company maintains strong competitiveness.
2. Promote the professional and transparent management of the Company and enhance the independence of the Company's Organs.
3. Encourage the Company's Organs to make sound decisions and undertake actions grounded in high moral values and compliance with applicable laws and regulations, as well as to foster an awareness of social responsibility toward Stakeholders and the preservation of the environment surrounding the Company.
4. To serve as a guideline for all Company personnel in carrying out the Company's activities.

5. Menyempurnakan Pedoman sebelumnya yang memiliki kedudukan sebagai acuan dan pedoman induk kebijakan di Perusahaan, dengan begitu seluruh peraturan, kebijakan atau keputusan yang ditetapkan oleh Perusahaan harus merujuk dan mengacu pada Pedoman Tata Kelola Perusahaan yang Baik sebagai standar dan pedoman dasar pembentukan dan pelaksanaannya.
6. Mengoptimalkan nilai Perusahaan agar memiliki daya saing yang kuat, baik secara nasional maupun internasional, sehingga mampu mempertahankan keberadaannya dan berkelanjutan untuk mencapai maksud dan tujuan Perusahaan.
7. Mendorong pengelolaan Perusahaan secara profesional, efisien, dan efektif, serta memberdayakan fungsi dan meningkatkan kemandirian Organ Perusahaan.

5. To improve upon the preceding Guidelines, which serve as the primary reference and master policy guideline within the Company, such that all regulations, policies, or decisions established by the Company must refer to and be guided by the Good Corporate Governance Guidelines as the foundational standard and reference for their formulation and implementation.
6. To optimize the Company's value in order to maintain strong competitiveness, both nationally and internationally, thereby enabling the Company to sustain its existence and continue operating on a going-concern basis in pursuit of the Company's aims and objectives.
7. To promote the professional, efficient, and effective management of the Company, as well as to empower management functions and enhance the independence of the Company's Organs.

KERANGKA KERJA TATA KELOLA PERUSAHAAN

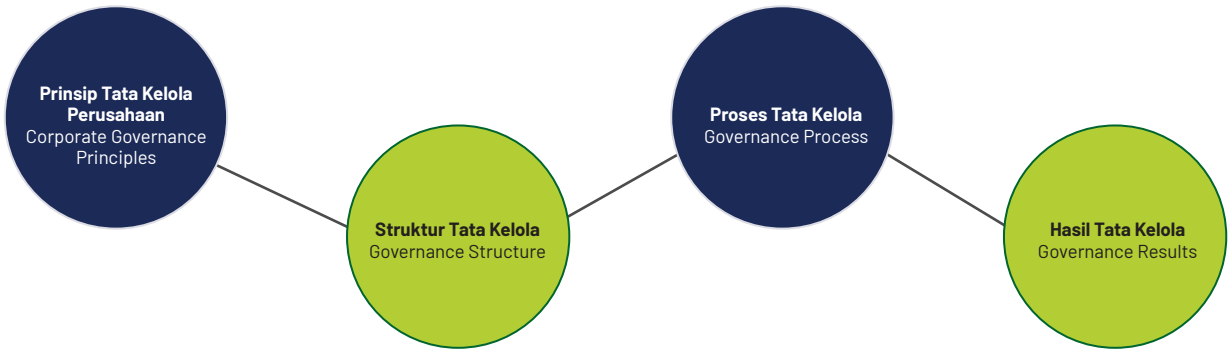
Komitmen Perusahaan terhadap konsistensi penerapan Tata Kelola Perusahaan yang baik secara berkelanjutan diwujudkan melalui Kerangka Kerja Tata Kelola. Kerangka Kerja Tata Kelola Perusahaan memuat 4 (empat) pokok, yaitu:

CORPORATE GOVERNANCE FRAMEWORK

The Company's commitment to the consistent and sustainable implementation of Good Corporate Governance is realized through the Corporate Governance Framework. The Corporate Governance Framework encompasses 4 (four) key elements, namely:

Kerangka Kerja Tata Kelola Perusahaan

Good Corporate Governance Framework



1. **Prinsip Tata Kelola**
   Prinsip-prinsip yang mendasari pelaksanaan tata kelola di Perusahaan yaitu Transparansi, Akuntabilitas, Responsibilitas, Independensi, dan Kewajaran.

1. **Governance Principles**
   The principles underlying the implementation of governance within the Company are Transparency, Accountability, Responsibility, Independence, and Fairness.

2. **Struktur Tata Kelola**
   Mengacu pada kecukupan struktur organisasi dan infrastruktur tata kelola guna memastikan penerapan prinsip GCG dapat berjalan dengan optimal serta menghasilkan *outcome* yang sejalan dengan visi, misi, dan harapan pemangku kepentingan. Struktur ini mencakup Dewan Komisaris, Direksi, komite-komite, serta unit kerja terkait. Sementara itu, infrastruktur tata kelola mencakup kebijakan dan prosedur, sistem informasi manajemen, serta tugas dan fungsi setiap elemen organisasi.

3. **Proses Tata Kelola**
   Menunjukkan efektivitas penerapan prinsip GCG yang didukung oleh kecukupan struktur dan infrastruktur tata kelola. Proses ini memastikan bahwa tata kelola berjalan sesuai dengan prinsip-prinsip yang telah ditetapkan.

4. **Hasil Tata Kelola**
   Kualitas hasil dari implementasi GCG yang tercapai melalui proses tata kelola yang efektif serta dukungan struktur dan infrastruktur yang memadai. Dengan demikian, *Governance Outcome* menjadi indikator keberhasilan penerapan tata kelola perusahaan.

2. **Governance Structure**
   Refers to the adequacy of the organizational structure and governance infrastructure in order to ensure that the implementation of GCG principles can function optimally and produce outcomes that are aligned with the Company's vision, mission, and stakeholder expectations. This structure encompasses the Board of Commissioners, the Board of Directors, Committees, and related work units. Meanwhile, the governance infrastructure encompasses policies and procedures, management information systems, as well as the duties and functions of each organizational element.

3. **Governance Process**
   Reflects the effectiveness of GCG principles implementation, supported by the adequacy of the governance structure and infrastructure. This process ensures that governance is carried out in accordance with the established principles.

4. **Governance Outcomes**
   The quality of outcomes achieved through the implementation of GCG, realized by means of an effective governance process and supported by adequate structure and infrastructure. As such, Governance Outcomes serve as an indicator of the success of good corporate governance implementation.

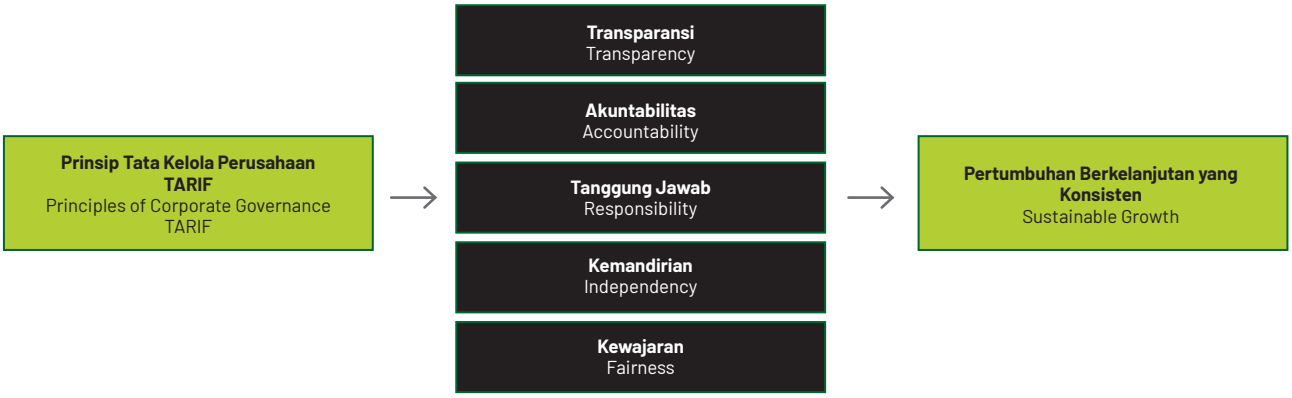
PRINSIP-PRINSIP TATA KELOLA PERUSAHAAN

Perusahaan senantiasa menjalankan praktik kegiatan usaha dengan menerapkan 5 (lima) prinsip GCG, yakni Keterbukaan, Akuntabilitas, Tanggung Jawab, Kemandirian dan Kewajaran. Penerapan prinsip GCG diharapkan dapat menciptakan keseimbangan dalam operasional Perusahaan secara menyeluruh dan berkelanjutan.

CORPORATE GOVERNANCE PRINCIPLES

The Company consistently conducts its business activities by applying 5 (five) GCG principles, namely Transparency, Accountability, Responsibility, Independence, and Fairness. The implementation of GCG principles is expected to create balance across the Company's overall and sustainable operations.

Prinsip-prinsip Tata Kelola Perusahaan | **Prinsip-prinsip Tata Kelola Perusahaan**



Informasi 5 (lima) prinsip GCG "TARIF" (*Transparency, Accountability, Responsibility, Independency,* dan *Fairness)* adalah sebagai berikut:

The information on the five (5) GCG principles of "TARIF" (Transparency, Accountability, Responsibility, Independency, and Fairness) is as follows:

Tabel Prinsip Tata Kelola Perusahaan "TARIF" | **Table of Good Corporate Governance Principles "TARIF"**

No	Prinsip / Principle	Implementasi / Implementation
	Keterbukaan / Transparency	
1	Prinsip ini diadopsi sebagai Budaya Perusahaan yang mengedepankan keterbukaan dalam melaksanakan proses pengambilan keputusan. Keterbukaan dalam melaksanakan pengambilan keputusan dan keterbukaan dalam mengemukakan informasi material dan relevan mengenai Perusahaan. Perusahaan akan menyediakan informasi yang cukup, akurat dan tepat waktu kepada seluruh *Stakeholders*, sehingga pihak-pihak yang mempunyai keterkaitan dengan Perusahaan, seperti Pemegang Saham, Otoritas Jasa Keuangan (OJK), PT Bursa Efek Indonesia (BEI), Karyawan, Pelanggan, Pemasok dan *Stakeholders* lainnya, mengetahui risiko yang mungkin terjadi dan keuntungan yang dapat diperoleh dalam melakukan transaksi dengan Perusahaan, sekaligus ikut serta dalam mekanisme pengawasan terhadap jalannya Perusahaan. / This principle is adopted as a Company Culture that prioritizes openness in the decision-making process. Transparency in carrying out decision-making and transparency in disclosing material and relevant information regarding the Company. The Company shall provide sufficient, accurate, and timely information to all Stakeholders, so that parties having a relationship with the Company, such as Shareholders, the Financial Services Authority (OJK), PT Bursa Efek Indonesia (IDX), Employees, Customers, Suppliers, and other Stakeholders, are aware of the risks that may arise and the benefits that may be obtained in conducting transactions with the Company, while also participating in the oversight mechanism of the Company's operations.	• Perusahaan menyelenggarakan Rapat Umum Pemegang Saham (RUPS) guna memenuhi persyaratan Anggaran Dasar Perusahaan. / The Company holds a General Meeting of Shareholders (GMS) to fulfill the requirements of the Company's Articles of Association. • Dewan Komisaris dan Direksi melaksanakan pertemuan baik Internal maupun rapat gabungan sebagai upaya pengawasan maupun pengelolaan Perusahaan. / The Board of Commissioners and the Board of Directors hold both internal and joint meetings as part of their oversight and management of the Company. • Publikasi Laporan Keuangan yang disajikan melalui media cetak Nasional (Bisnis Indonesia), serta disajikan dalam IDX Net dan *Website* Perusahaan. / Publication of Financial Statements presented through a national print media outlet (Bisnis Indonesia), as well as on IDX Net and the Company's website. • Komunikasi terhadap kebijakan-kebijakan Perusahaan kepada seluruh pemangku kepentingan melalui berbagai media komunikasi. / Communication of Company policies to all stakeholders through various communication channels. • Dewan Komisaris dan Direksi mengungkapkan perannya dalam laporan pelaksanaan Tata Kelola Perusahaan yang Baik secara transparan. / The Board of Commissioners and the Board of Directors disclose their respective roles in the Good Corporate Governance implementation report in a transparent manner. • Memberikan inforamsi tentang perusahaan di *Website* Perusahaan sesuai dengan ketentuan yang diatur dalam peraturan. / Disclosure of Company information on the Company's website in accordance with applicable regulatory requirements. • Publikasi informasi kegiatan Perusahaan di *Website* dan Media Sosial Perusahaan. / Publication of the Company's activities on the Company's website and social media platforms. • Penerbitan Laporan Tahunan (*Annual Report*) / Publication of the Annual Report.

No	Prinsip / Principle	Implementasi / Implementation
	Akuntabilitas / Accountability	
2	Prinsip mengenai kejelasan fungsi, pelaksanaan dan pertanggungjawaban organ-organ Perusahaan sehingga pengelolaan dan pengawasan Perusahaan terlaksana secara efektif. Akuntabilitas mencerminkan aplikasi mekanisme sistem Internal *Control* yang mencakup praktik-praktik yang sehat. Direksi bertanggung jawab dalam kegiatan operasional sehari-hari dan Dewan Komisaris mewakili Pemegang Saham dalam pelaksanaan pengawasan atas jalannya Perusahaan. / The principle concerning the clarity of functions, execution, and accountability of the Company's Organs, so that the management and oversight of the Company are carried out effectively. Accountability reflects the application of an Internal Control system mechanism that encompasses sound practices. The Board of Directors is responsible for day-to-day operational activities, and the Board of Commissioners represents the Shareholders in exercising oversight over the Company's operations.	• Perusahaan telah memiliki berbagai perangkat atau kebijakan seperti Struktur Organisasi, *Job Description* untuk tiap-tiap jabatan dan penilaian secara eksternal atau *Self-Assessment* tiap-tiap Direksi. / The Company has various instruments and policies in place, such as an Organizational Structure, Job Descriptions for each position, and external assessments or Self-Assessments for each member of the Board of Directors. • Rencana Kerja dan Anggaran Perusahaan disahkan oleh Dewan Komisaris dan Pemegang Saham Seri B Terbanyak. / The Company's Work Plan and Budget are ratified by the Board of Commissioners and the majority Series B Shareholders. • Manajemen melaksanakan tugas dan tanggung jawabnya dengan baik dan memberikan pertanggungjawaban setiap bulan. / Management carries out its duties and responsibilities diligently and provides monthly accountability reports. • Auditor Eksternal dalam hal ini Kantor Akuntan Publik (KAP) Liana, Ramon, Xenia, dan Rekan (bagian dari jaringan Deloitte) telah melaksanakan pemeriksaan terhadap Laporan Keuangan Perusahaan dengan opini Auditor Independen laporan keuangan konsolidasian menyajikan secara wajar, dalam semua hal yang material, posisi keuangan konsolidasian Grup tanggal 31 Desember 2025, serta kinerja keuangan konsolidasian dan arus kas konsolidasiannya untuk tahun yang berakhir pada tanggal tersebut, sesuai dengan Standar Akuntansi Keuangan di Indonesia. / The External Auditor, in this case the Public Accounting Firm (KAP) Liana, Ramon, Xenia, dan Rekan (a member of the Deloitte network), has conducted an audit of the Company's Financial Statements, with the Independent Auditor's opinion stating that the consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2025, as well as its consolidated financial performance and consolidated cash flows for the year then ended, in accordance with Indonesian Financial Accounting Standards. • Laporan Tahunan Perusahaan merupakan bentuk pertanggungjawaban Perusahaan dan mendapat persetujuan oleh RUPS. / The Company's Annual Report constitutes a form of accountability and is approved by the GMS. • SMBR melaksanakan *Assessment* terhadap Tata Kelola Perusahaan yang Baik (GCG) tahun 2025 berdasarkan standar ACGS dengan skor 94,56. / SMBR conducted a Good Corporate Governance (GCG) Assessment for the year 2025 based on the ACGS standard, achieving a score of 94.56. • Perusahaan melakukan evaluasi penerapan SMAP melalui pelaksanaan *Surveillance* Audit II SNI ISO 37001:2016 pada 4-5 Desember 2025. / he Company conducted an evaluation of the implementation of the Anti-Bribery Management System (ABMS) through the conduct of SNI ISO 37001:2016 Surveillance Audit II on December 4–5, 2025. • Pelaksanaan Pengukuran Maturitas Manajemen Risiko secara berkala. / Periodic measurement of Risk Management Maturity.
	Tanggung Jawab / Responsibility	
3	Prinsip kesesuaian pelaksanaan pengelolaan Perusahaan dengan peraturan yang berlaku dan prinsip-prinsip Perusahaan yang sehat termasuk di dalamnya pemenuhan hak-hak *Stakeholders*, keselamatan dan kesehatan kerja serta penghindaran dari praktik bisnis yang tidak sehat. / The principle of conformity in the management of the Company with applicable regulations and sound corporate principles, including the fulfillment of Stakeholders' rights, occupational safety and health, and the avoidance of unsound business practices.	• Memiliki perangkat GCG, Anggaran Dasar serta kebijakan *Corporate Social Responsibility* (CSR) dan prosedur lainnya yang berlaku di Perusahaan. / The Company has GCG instruments in place, including the Articles of Association, Corporate Social Responsibility (CSR) policies, and other applicable procedures within the Company. • Seluruh karyawan Perusahaan senantiasa memastikan pelaksanaan tugas dan tanggung jawabnya berdasarkan kepada peraturan yang berlaku. / All Company employees consistently ensure the fulfillment of their duties and responsibilities in accordance with applicable regulations. • Pelaksanaan audit oleh Pihak Eksternal yang independen dengan hasil tidak adanya temuan material Penerapan Budaya AKHLAK dan Pedoman Perilaku Etika Perusahaan. / Conduct of audits by an independent External Party with no material findings on the Implementation of the AKHLAK Culture and the Company's Code of Conduct.

No	Prinsip / Principle	Implementasi / Implementation
	Kemandirian / Independence	
4	Suatu keadaan dimana Perusahaan dikelola secara profesional tanpa benturan kepentingan dan intervensi dari pihak mana pun yang bertentangan dengan peraturan perundang-undangan yang berlaku dan prinsip-prinsip Perusahaan yang sehat. Direksi dalam menjalankan tugas-tugas kepengurusan Perusahaan dan Dewan Komisaris dalam melaksanakan peran pengawasan atas jalannya Perusahaan bebas dari intervensi pihak luar. / A condition in which the Company is managed professionally, free from conflicts of interest and intervention by any party that is contrary to applicable laws and regulations and sound corporate principles. The Board of Directors, in carrying out its management duties, and the Board of Commissioners, in exercising its oversight role over the Company's operations, are free from external intervention.	• Manajemen serta karyawan menandatangani Surat Pernyataan Kepatuhan terhadap Pedoman Perilaku Etika setiap tahun serta mendukung kebijakan mengenai benturan kepentingan (Conflict of Interest) Setiap organ GCG Perusahaan yaitu Rapat Umum Pemegang Saham, Dewan Komisaris dan Direksi telah melaksanakan tugas dan tanggung jawab masing-masing tanpa adanya intervensi dan dominasi pihak lainnya. / Management and employees sign a Statement of Compliance with the Code of Conduct annually and support the policy on Conflict of Interest. Each GCG organ of the Company, namely the General Meeting of Shareholders, the Board of Commissioners, and the Board of Directors, has carried out its respective duties and responsibilities without intervention or domination by any other party. • Perusahaan melakukan *Assessment* atas GCG Perusahaan termasuk kepada Dewan Komisaris dan Direksi dan terdapat peningkatan dari tahun sebelumnya. / The Company conducts an Assessment of the Company's GCG, including assessments of the Board of Commissioners and the Board of Directors, and an improvement from the previous year has been noted. • Para Pemegang Saham tidak mengintervensi Dewan Komisaris dan Direksi untuk mengelola Perusahaan secara Profesional dan Independen. / Shareholders do not intervene in the Board of Commissioners' and Board of Directors' management of the Company in a Professional and Independent manner. • Penyelenggaraan pertemuan secara berkala oleh Dewan Komisaris dan Direksi baik melalui rapat atau kunjungan ke Perusahaan sebagai bentuk implementasi *Check and Balances*. / The Board of Commissioners and the Board of Directors hold periodic meetings, whether through formal sessions or visits to the Company, as a form of Check and Balances implementation.
	Kewajaran / Fairness	
5	Prinsip keadilan dan kesetaraan di dalam memenuhi hak-hak *Stakeholders* yang timbul berdasarkan perjanjian dan peraturan perundang-undangan yang berlaku. Terhadap *Stakeholders* tersebut diberikan perlindungan, kesempatan dan perlakuan yang wajar untuk menuntut jika terjadi pelanggaran terhadap hak mereka. / The principle of justice and equality in fulfilling the rights of Stakeholders that arise pursuant to agreements and applicable laws and regulations. Such Stakeholders are afforded protection, opportunity, and fair treatment to seek recourse in the event of a violation of their rights.	• Perusahaan mengatur hak dan kewajiban yang berkaitan dengan seluruh pemangku kepentingan yang tercantum dalam Pedoman Perilaku Etika. / The Company regulates the rights and obligations pertaining to all stakeholders as set forth in the Code of Conduct. • Perusahaan memberikan perlakuan yang adil dan proporsional kepada seluruh karyawan, mitra kerja dan pemangku kepentingan lainnya. / The Company provides fair and proportionate treatment to all employees, business partners, and other stakeholders. • Perusahaan telah memberikan kesempatan yang sama kepada seluruh pemangku kepentingan melalui *Website*, dan saluran Pelaporan Pelanggaran (*Whistleblowing System*). / The Company has provided equal opportunity to all stakeholders through its website and the Whistleblowing System reporting channel.

Perusahaan juga menerapkan 4 (empat) pilar governansi korporat, yaitu perilaku beretika, akuntabilitas, transparansi, dan keberlanjutan (ETAK) berdasarkan PUGKI 2021. Informasi 4 (empat) pilar governansi korporat yang menjadi pedoman dalam pengelolaan Perusahaan adalah sebagai berikut:

The Company also applies 4 (four) pillars of corporate governance, namely Ethical Behavior, Accountability, Transparency, and Sustainability (ETAK), based on the 2021 PUGKI. The information on the 4 (four) corporate governance pillars that serve as guidelines in the management of the Company is as follows:

Tabel Prinsip Tata Kelola Perusahaan "TARIF"

Table of Corporate Governance Principles "TARIF"

Prinsip / *Principle*	Deskripsi / *Description*	Implementasi / *Implementation*
Perilaku Beretika / Ethical Behavior	Dalam melaksanakan kegiatannya, Korporasi senantiasa mengedepankan kejujuran, memperlakukan semua pihak dengan hormat (*respect*), memenuhi komitmen, membangun serta menjaga nilai-nilai moral dan kepercayaan secara konsisten. Korporasi memperhatikan kepentingan pemegang saham dan pemangku kepentingan lainnya berdasarkan asas kewajaran dan kesetaraan (*fairness*) dan dikelola secara independen sehingga masing-masing organ perusahaan tidak saling mendominasi dan tidak dapat diintervensi oleh pihak lain. / In carrying out its activities, the Corporation consistently upholds honesty, treats all parties with respect, fulfills its commitments, and consistently builds and maintains moral values and trust. The Corporation gives due consideration to the interests of shareholders and other stakeholders based on the principles of fairness and equality, and is managed independently so that each corporate organ does not dominate one another and cannot be subject to intervention by any other party.	• Perusahaan memiliki Pedoman Perilaku Etika (*Code of Conduct*) sebagai panduan bagi pengurus dan karyawan dalam berperilaku dan berinteraksi antar sesama rekan kerja maupun dengan para pemangku kepentingan. / The Company has a Code of Conduct as a guide for management and employees in conducting themselves and interacting with fellow colleagues as well as with stakeholders. • Perusahaan menerapkan nilai - nilai utama "AKHLAK" menjadi nilai budaya Perusahaan. / The Company applies the core values of "AKHLAK" as the Company's cultural values. • Perusahaan mengimplementasikan sikap saling menghormati di lingkungan kerja dengan mengembangkan kebijakan berperilaku saling menghargai (*Respectful Workplace Policy*). / The Company implements a culture of mutual respect in the workplace by developing a Respectful Workplace Policy. • Perusahaan menerapkan kebijakan larangan penerimaan gratifikasi dan anti penyuapan dengan menjalankan prinsip 4 *No's (No Bribery, No Kickback, No Gift* dan *No Luxurious Hospitality*). / The Company enforces a policy prohibiting the acceptance of gratuity and anti-bribery by adhering to the principle of 4 No's (No Bribery, No Kickback, No Gift, and No Luxurious Hospitality). • Perusahaan menerapkan prinsip kesetaraan bagi para mitra usaha dengan memiliki komitmen atas kebijakan terkait seleksi vendor. / The Company applies the principle of equality for all business partners by maintaining a commitment to its vendor selection policy.
Akuntabilitas / Accountability	Korporasi dapat mempertanggungjawabkan kinerjanya secara transparan dan wajar. Untuk itu Korporasi harus dikelola secara benar, terukur dan sesuai dengan kepentingan korporat dengan tetap memperhitungkan kepentingan pemegang saham dan pemangku kepentingan. Akuntabilitas merupakan prasyarat yang diperlukan untuk mencapai kinerja yang berkelanjutan. / The Corporation is able to account for its performance in a transparent and fair manner. To this end, the Corporation must be managed correctly, measurably, and in accordance with corporate interests, while continuing to take into account the interests of shareholders and stakeholders. Accountability is a necessary prerequisite for achieving sustainable performance.	• Dewan Komisaris dan Direksi memiliki pembagian mengenai tugas dan tanggung jawabnya masing-masing sesuai dengan peraturan perundang-undangan dan Anggaran Dasar, serta memiliki panduan kerja berupa Piagam Dewan Komisaris dan Pedoman & Tata Kerja Direksi (Piagam Direksi). / The Board of Commissioners and the Board of Directors have a defined division of duties and responsibilities in accordance with applicable laws and regulations and the Articles of Association, and are guided by the Board of Commissioners' Charter and the Board of Directors' Guidelines and Working Procedures (Board of Directors' Charter). • Pembagian tugas dan tanggung jawab Dewan Komisaris dan Direksi diatur dalam Surat Keputusan tentang Pembagian Tugas dan Wewenang. / The division of duties and responsibilities of the Board of Commissioners and the Board of Directors is governed by a Decree on the Division of Duties and Authorities. • Perusahaan melaporkan kinerja perusahaan secara berkala kepada Pemegang Saham. / The Company reports the Company's performance periodically to Shareholders. • Pelaksanaan audit atas laporan keuangan perusahaan dilakukan oleh auditor eksternal yang disetujui oleh RUPS. Penilaian dan evaluasi atas penerapan GCG, penerapan manajemen risiko serta penilaian atas tata kelola IT oleh pihak eksternal konsisten dilakukan secara berkala. / An audit of the Company's financial statements is conducted by an external auditor approved by the GMS. Assessment and evaluation of GCG implementation, risk management implementation, and IT governance assessment by external parties are consistently carried out on a periodic basis. • Pelaksanaan RUPS dan penyampaian laporan tahunan sebagai bentuk pertanggungjawaban atas pengelolaan Perusahaan. / Conduct of the GMS and submission of the Annual Report as a form of accountability for the management of the Company.

Prinsip / *Principle*	Deskripsi / *Description*	Implementasi / *Implementation*
Transparansi / Transparency	Untuk menjaga objektivitas dalam menjalankan bisnis, korporasi menyediakan informasi yang material dan relevan dengan cara yang mudah diakses dan dipahami oleh pemangku kepentingan. Korporasi mengambil inisiatif untuk mengungkapkan tidak hanya masalah yang disyaratkan oleh peraturan perundang-undangan, tetapi juga hal yang penting untuk pengambilan keputusan oleh pemegang saham, kreditur dan pemangku kepentingan lainnya. / In order to maintain objectivity in conducting business, the Corporation provides material and relevant information in a manner that is easily accessible and comprehensible to stakeholders. The Corporation takes the initiative to disclose not only matters required by applicable laws and regulations, but also matters that are important for decision-making by shareholders, creditors, and other stakeholders.	• Perusahaan menyampaikan keterbukaan informasi secara berkala kepada OJK dan BEI. / The Company periodically submits information disclosures to the OJK and IDX. • Informasi mengenai perusahaan ditampilkan pada *website* perusahaan yang dapat diakses oleh pihak eksternal. / Information regarding the Company is published on the Company's website, which is accessible to external parties. • Perusahaan memanfaatkan teknologi informasi dengan menggunakan media sosial sebagai sarana informasi dan transparansi atas kegiatan perusahaan. / The Company utilizes information technology through social media as a means of information dissemination and transparency regarding the Company's activities. • Perusahaan menyediakan media pelaporan pelanggaran yang dapat diakses melalui email maupun *website* perusahaan. / The Company provides a violation reporting channel accessible via email and the Company's website.
Keberlanjutan / Sustainability	Korporasi mematuhi peraturan perundang-undangan serta berkomitmen melaksanakan tanggung jawab terhadap masyarakat dan lingkungan agar berkontribusi pada pembangunan berkelanjutan melalui kerja sama dengan semua pemangku kepentingan terkait untuk meningkatkan kehidupan mereka dengan cara yang selaras dengan kepentingan bisnis dan agenda pembangunan berkelanjutan. / The Corporation complies with applicable laws and regulations and is committed to fulfilling its responsibilities toward society and the environment in order to contribute to sustainable development through collaboration with all relevant stakeholders to improve their lives in a manner consistent with business interests and the sustainable development agenda.	• Perusahaan melakukan tanggung jawab sosial terhadap masyarakat di lingkungan sekitar perusahaan dengan melaksanakan program-program CSR. / The Company fulfills its social responsibility to the communities surrounding the Company by implementing CSR programs. • Perusahaan mendirikan Rumah BUMN sebagai wadah bagi perkembangan UMKM. / The Company established Rumah BUMN as a platform for the development of micro, small, and medium enterprises (MSMEs). • Perusahaan terlibat dalam kegiatan – kegiatan wajib yang dicanangkan oleh BP BUMN. / The Company participates in mandatory activities designated by BP BUMN. • Perusahaan melaksanakan audit SNI ISO 14001:2015 - Sistem Manajemen Lingkungan secara konsisten untuk mengevaluasi penerapan kinerja perusahaan terhadap lingkungan. / The Company consistently conducts SNI ISO 14001:2015 — Environmental Management System audits to evaluate the implementation of the Company's environmental performance. • Perusahaan melaksanakan Sertifikasi SNI ISO 50001 : 2018 – Sistem Manajemen Energi sebagai upaya pelaksanaan efisiensi energi. / The Company implements SNI ISO 50001:2018 — Energy Management System Certification as an effort to achieve energy efficiency.

Selian itu, Perusahaan menerapkan 8 (delapan) prinsip governansi korporat dan penerapannya di lingkup Perusahaan adalah sebagai berikut:

Furthermore, the Company applies 8 (eight) corporate governance principles, and their implementation within the scope of the Company is as follows:

Tabel Prinsip Governansi

Table of Governance Principlesw

Prinsip / *Principle*	Deskripsi / *Description*	Implementasi / *Implementation*
Prinsip 1: Peran dan Tanggung Jawab Direksi dan Dewan Komisaris / Principle 1: Roles and Responsibilities of the Board of Directors and Board of Commissioners	Direksi dan Dewan Komisaris menjalankan peran dan tanggung jawabnya secara independen untuk menciptakan nilai yang berkelanjutan untuk kepentingan terbaik jangka panjang korporasi dan pemegang saham, dengan mempertimbangkan kepentingan para pemangku kepentingan. / The Board of Directors and the Board of Commissioners carry out their respective roles and responsibilities independently to create sustainable value in the best long-term interests of the corporation and its shareholders, while taking into account the interests of stakeholders. Prinsip 1 berkaitan dengan peran dan tanggung jawab Direksi dalam melakukan pengelolaan korporasi serta peran dan tanggung jawab Dewan Komisaris dalam melakukan pengawasan atas pengelolaan korporasi oleh Direksi. Di samping itu Prinsip ini mengatur penilaian kinerja Direksi dan Dewan Komisaris dan anggotanya masing-masing, penanganan benturan kepentingan yang terjadi pada anggota Direksi dan anggota Dewan Komisaris serta peningkatan kompetensi anggota Direksi dan anggota Dewan Komisaris. / Principle 1 pertains to the roles and responsibilities of the Board of Directors in managing the corporation, as well as the roles and responsibilities of the Board of Commissioners in exercising oversight over the management of the corporation by the Board of Directors. In addition, this Principle governs the performance assessment of the Board of Directors and the Board of Commissioners and their respective members, the handling of conflicts of interest involving members of the Board of Directors and members of the Board of Commissioners, as well as the enhancement of competencies of members of the Board of Directors and members of the Board of Commissioners.	• Dewan Komisaris, Direksi dan karyawan berkomitmen terhadap implementasi nilai budaya "AKHLAK". / The Board of Commissioners, Board of Directors, and employees are committed to the implementation of the "AKHLAK" cultural values. • Dewan Komisaris melakukan pengawasan atas pengelolaan perusahaan oleh Direksi melalui laporan-laporan yang disampaikan oleh Direksi, serta melakukan koordinasi melalui rapat gabungan antara Dewan Komisaris dan Direksi secara berkala. / The Board of Commissioners exercises oversight over the management of the Company by the Board of Directors through reports submitted by the Board of Directors, and coordinates through periodic joint meetings between the Board of Commissioners and the Board of Directors. • Direksi menetapkan kebijakan-kebijakan yang berkaitan dengan pengurusan perusahaan berupa kebijakan perusahaan, pedoman-pedoman serta prosedur Perusahaan. / The Board of Directors establishes policies relating to the management of the Company, including corporate policies, guidelines, and Company procedures. • Direksi melaksanakan rapat internal serta rapat staf untuk pembahasan kinerja perusahaan serta rapat lainnya yang terkait dengan pengambilan keputusan. / The Board of Directors holds internal meetings and staff meetings to discuss Company performance, as well as other meetings related to decision-making. • Penilaian atas kinerja Dewan Komisaris dan Direksi dievaluasi setiap tahun oleh Pemegang Saham dalam RUPS. / The performance of the Board of Commissioners and the Board of Directors is evaluated annually by Shareholders at the GMS. • Direksi menyusun KPI secara Kolegial dan KPI secara Individu. / The Board of Directors prepares both Collegial KPIs and Individual KPIs. • Dewan Komisaris dan Direksi menandatangani Pakta Integritas, Daftar Khusus Kepemilikan Saham, serta Kepatuhan terhadap Pedoman Perilaku secara berkala setiap tahun. / The Board of Commissioners and the Board of Directors sign the Integrity Pact, the Special Register of Share Ownership, and the Compliance with the Code of Conduct on a periodic annual basis. • Dewan Komisaris dan Direksi melaksanakan pelatihan dan/atau seminar untuk peningkatan kompetensi dan kapabilitas. / The Board of Commissioners and the Board of Directors participate in training and/or seminars to enhance their competencies and capabilities. • Perusahaan menyusun laporan tahunan dan laporan keberlanjutan sesuai standar POJK dan GRI. / The Company prepares an Annual Report and a Sustainability Report in accordance with POJK and GRI standards. • Perusahaan menyelenggarakan SMBR *Innovation Award* sebagai ajang kompetisi bagi seluruh karyawan untuk terus menciptakan inovasi demi peningkatan kinerja perusahaan. / The Company organizes the SMBR Innovation Award as a competition for all employees to continuously create innovations aimed at improving Company performance. • Dewan Komisaris dan Direksi memastikan penerapan manajemen risiko berjalan secara efektif melalui *monitoring* dan evaluasi secara berkala. / The Board of Commissioners and the Board of Directors ensure that risk management implementation is carried out effectively through periodic monitoring and evaluation.

Prinsip / *Principle*	Deskripsi / *Description*	Implementasi / *Implementation*
Prinsip 2: Komposisi dan Remunerasi Direksi dan Dewan Komisaris / Principle 2: Composition and Remuneration of the Board of Directors and Board of Commissioners	Anggota Direksi dan anggota Dewan Komisaris dipilih dan ditetapkan sedemikian rupa sehingga komposisi Direksi sebagai organ pengelolaan dan komposisi Dewan Komisaris sebagai organ pengawasan adalah beragam dan masing-masing terdiri dari para Direktur dan Komisaris yang memiliki komitmen, pengetahuan, kemampuan, pengalaman dan keahlian yang dibutuhkan untuk memenuhi secara tepat peran pengelolaan Direksi dan peran pengawasan Dewan Komisaris. Remunerasi dirancang untuk secara efektif menyelaraskan kepentingan anggota Direksi dan anggota Dewan Komisaris dengan kepentingan jangka panjang korporasi dan penciptaan nilai yang berkelanjutan. / Members of the Board of Directors and members of the Board of Commissioners are selected and appointed in such a manner that the composition of the Board of Directors as the management organ and the composition of the Board of Commissioners as the supervisory organ are diverse, and each consists of Directors and Commissioners who possess the commitment, knowledge, skills, experience, and expertise required to appropriately fulfill the management role of the Board of Directors and the supervisory role of the Board of Commissioners. Remuneration is designed to effectively align the interests of members of the Board of Directors and members of the Board of Commissioners with the long-term interests of the corporation and the creation of sustainable value. Prinsip 2 mengharuskan pemilihan dan penetapan anggota Direksi dan anggota Dewan Komisaris dilakukan sedemikian rupa sehingga Direksi dan Dewan Komisaris masing-masing sebagai organ pengelolaan dan pengawasan memiliki komposisi anggota dengan pengetahuan, kemampuan, dan keahlian yang dibutuhkan sesuai dengan perannya masing-masing. Di samping itu, Prinsip ini menekankan pentingnya kebijakan remunerasi untuk mendorong anggota Direksi dan anggota Dewan Komisaris mengutamakan kepentingan jangka panjang korporasi berdasarkan prinsip keberlanjutan, serta mengharuskan pengungkapan kebijakan dan informasi remunerasi yang diterima oleh Direksi dan Dewan Komisaris secara transparan dan akuntabel. / Principle 2 requires that the selection and appointment of members of the Board of Directors and members of the Board of Commissioners be carried out in such a manner that the Board of Directors and the Board of Commissioners, in their respective capacities as management and supervisory organs, have a membership composition with the knowledge, skills, and expertise required in accordance with their respective roles. In addition, this Principle emphasizes the importance of a remuneration policy to encourage members of the Board of Directors and members of the Board of Commissioners to prioritize the long-term interests of the corporation based on the principle of sustainability, and requires the transparent and accountable disclosure of the remuneration policy and information on remuneration received by the Board of Directors and the Board of Commissioners.	• Perusahaan memiliki Komite Nominasi dan Remunerasi yang membantu Dewan Komisaris dalam melaksanakan fungsi dan tugas Dewan Komisaris terkait Nominasi dan Remunerasi terhadap anggota Direksi dan anggota Dewan Komisaris. / The Company has a Nomination and Remuneration Committee that assists the Board of Commissioners in carrying out the functions and duties of the Board of Commissioners with respect to Nomination and Remuneration of members of the Board of Directors and members of the Board of Commissioners. • Perusahaan mengungkapkan komposisi dan keberagaman anggota Dewan Komisaris dan Anggota Direksi dalam laporan tahunan perusahaan. / The Company discloses the composition and diversity of members of the Board of Commissioners and members of the Board of Directors in the Company's Annual Report. • Perusahaan memiliki 2 (dua) orang Komisaris independen sesuai dengan yang dipersyaratkan dalam POJK 33/POJK.04/2014 yaitu paling kurang 30% dari jumlah seluruh anggota Dewan Komisaris. / The Company has two (2) Independent Commissioners in accordance with the requirements set forth in POJK 33/POJK.04/2014, which stipulates a minimum of 30% of the total members of the Board of Commissioners.

Prinsip / *Principle*	Deskripsi / *Description*	Implementasi / *Implementation*
Prinsip 3: Hubungan Kerja antara Direksi dan Dewan Komisaris / Principle 3: Working Relationship between the Board of Directors and the Board of Commissioners	Direksi dan Dewan Komisaris memiliki hubungan kerja yang erat, terbuka, konstruktif, profesional dan saling percaya untuk kepentingan terbaik korporasi. / The Board of Directors and the Board of Commissioners maintain a close, open, constructive, professional, and mutually trusting working relationship in the best interests of the corporation. Prinsip 3 menekankan pentingnya hubungan kerja yang erat, terbuka, konstruktif, profesional, saling percaya antara Direksi dan Dewan Komisaris dalam mencapai kepentingan terbaik korporasi. Prinsip 3 ini juga mengatur perlunya Dewan Komisaris mengakses informasi yang lengkap serta pentingnya anggota Direksi dan Dewan Komisaris memahami implikasi struktur kepemilikan korporasi terhadap pelaksanaan perannya. / Principle 3 emphasizes the importance of a close, open, constructive, professional, and mutually trusting working relationship between the Board of Directors and the Board of Commissioners in achieving the best interests of the corporation. Principle 3 also governs the need for the Board of Commissioners to have access to complete information, as well as the importance of members of the Board of Directors and the Board of Commissioners understanding the implications of the corporation's ownership structure on the execution of their respective roles.	• Dewan Komisaris secara berkala melaksanakan rapat bersama Direksi yang dikoordinasikan oleh VP of Corporate Secretary. / The Board of Commissioners periodically holds meetings with the Board of Directors, coordinated by the VP of Corporate Secretary. • Direksi mengangkat VP of Corporate Secretary dengan persetujuan Dewan Komisaris. / The Board of Directors appoints the VP of Corporate Secretary with the approval of the Board of Commissioners. • Direksi menyampaikan laporan berkala dan laporan lainnya kepada Dewan Komisaris. / The Board of Directors submits periodic reports and other reports to the Board of Commissioners. • Direksi mengajukan permintaan persetujuan kepada Dewan Komisaris terkait kegiatan perusahaan yang memerlukan persetujuan Dewan Komisaris. / The Board of Directors submits requests for approval to the Board of Commissioners with respect to Company activities that require the approval of the Board of Commissioners.
Prinsip 4: Perilaku Etis / Principle 4: Ethical Behavior	Korporasi memiliki komitmen untuk bertindak secara etis dan bertanggung jawab, menegakkan nilai-nilai dan budaya organisasi. / The Corporation is committed to acting ethically and responsibly, upholding organizational values and culture. Prinsip 4 mengharuskan korporasi untuk membuat pernyataan secara berkala tentang komitmen korporasi tidak hanya mematuhi peraturan perundang-undangan yang berlaku, namun juga komitmen untuk bertindak etis dan bertanggung jawab. / Principle 4 requires the corporation to make periodic statements regarding the corporation's commitment not only to comply with applicable laws and regulations, but also to act ethically and responsibly.	• Perusahaan memiliki Pedoman Perilaku yang berlaku untuk Dewan Komisaris, Direksi, Karyawan termasuk karyawan anak usaha serta mitra usaha. / The Company has a Code of Conduct applicable to the Board of Commissioners, the Board of Directors, Employees, including employees of subsidiaries, and business partners. • Perusahaan memiliki Pedoman Pengendalian Gratifikasi, Pedoman Benturan Kepentingan serta Prosedur Pelaporan Pelanggaran. / The Company has a Gratuity Control Guidelines, a Conflict of Interest Guidelines, and a Violation Reporting Procedure. • Sosialisasi terkait *Soft-structure* GCG termasuk terkait gratifikasi, suap, *fraud* dan korupsi dilakukan secara konsisten dan berkala kepada pihak internal dan eksternal perusahaan. / Dissemination related to the GCG Soft-Structure, including matters relating to gratuity, bribery, fraud, and corruption, is carried out consistently and periodically to both internal and external parties of the Company. • Pelaksanaan Bimbingan Teknis terkait Gratifikasi dan *E-Learning* Peningkatan Pemahaman Gratifikasi dan rencana pelatihan SNI ISO 37001:2016 Sistem Manajemen Anti Penyuapan kepada karyawan. / Conduct of Technical Guidance related to Gratuity and E-Learning for the Enhancement of Gratuity Awareness, as well as a planned SNI ISO 37001:2016 Anti-Bribery Management System training for employees. • Perusahaan menerapkan nilai budaya AKHLAK sebagai nilai perusahaan yang wajib dipahami dan dilaksanakan oleh Dewan Komisaris, Direksi serta karyawan. / The Company applies the AKHLAK cultural values as corporate values that must be understood and implemented by the Board of Commissioners, the Board of Directors, and all employees. • Internalisasi budaya AKHLAK dilakukan melalui sosialisasi dan pelatihan kepada karyawan pada semua level jabatan. / Internalization of the AKHLAK culture is carried out through socialization and training for employees at all levels of the organization. • Perusahaan menyediakan media pelaporan pelanggaran dan mekanisme pelaporan serta tindaklanjut yang diatur dalam Prosedur Perusahaan yang berlaku. / The Company provides a violation reporting channel and reporting mechanism, as well as follow-up procedures governed by the applicable Company Procedures.

Prinsip / *Principle*	Deskripsi / *Description*	Implementasi / *Implementation*
Prinsip 5: Manajemen Risiko, Pengendalian Internal dan Kepatuhan / Principle 5: Risk Management, Internal Control, and Compliance	Korporasi menjalankan praktik governansi korporat yang terintegrasi dengan penerapan sistem pengendalian internal dan manajemen risiko, serta sistem manajemen kepatuhan yang efektif dalam rangka mendukung pencapaian sasaran, visi, misi, tujuan, maupun target kinerja dalam menjalankan bisnis secara berintegritas. / The Corporation implements corporate governance practices integrated with the application of an effective internal control and risk management system, as well as a compliance management system, in order to support the achievement of objectives, vision, mission, goals, and performance targets in conducting business with integrity. Prinsip 5 mengharuskan Direksi untuk mengimplementasikan governansi, sistem pengendalian internal dan manajemen risiko, dan sistem manajemen kepatuhan secara terintegrasi sebagai bagian dari strategi, perangkat manajemen, dan praktik yang dijalankan korporasi dalam berbisnis secara bertanggung jawab (*responsible business*) sebagai warga korporat yang baik (*good corporate citizen*). Dewan Komisaris memantau dan menyampaikan masukan terhadap efektivitas penerapan governansi, sistem pengendalian internal dan manajemen risiko, dan sistem manajemen kepatuhan korporat yang dilaksanakan secara terintegrasi oleh Direksi. / Principle 5 requires the Board of Directors to implement governance, internal control and risk management systems, and compliance management systems in an integrated manner as part of the corporation's strategy, management tools, and practices in conducting responsible business as a good corporate citizen. The Board of Commissioners monitors and provides input on the effectiveness of the implementation of governance, internal control and risk management systems, and corporate compliance management systems implemented in an integrated manner by the Board of Directors.	• Direksi melalui Department of Internal Audit melaksanakan sistem pengendalian internal serta secara berkala melaksanakan koordinasi dan pelaporan kepada Dewan Komisaris melalui Komite Audit. / The Board of Directors, through the Department of Internal Audit, implements an internal control system and periodically conducts coordination and reporting to the Board of Commissioners through the Audit Committee. • Pembentukan Unit of GRI untuk menjalankan fungsi tata kelola perusahaan, unit pengelola manajemen risiko perusahaan untuk memantau pelaksanaan manajemen risiko perusahaan serta fungsi internal control dalam mendukung pelaksanaan audit laporan keuangan. / The establishment of the Unit of GRI to carry out corporate governance functions, a corporate risk management unit to monitor the implementation of corporate risk management, as well as an internal control function to support the conduct of financial statement audits. • Pelaksanaan identifikasi risiko dan penyusunan rencana mitigasi risiko dilaksanakan dari semua level mulai dari tingkat *department* hingga korporat. / Risk identification and the preparation of risk mitigation plans are carried out at all levels, from the department level to the corporate level. • Pelaksanaan *monitoring* dan evaluasi untuk menilai efektivitas atas mitigasi risiko dilaksanakan secara berkala. Pengawasan Dewan Komisaris terhadap penerapan manajemen risiko di perusahaan dilaksanakan melalui koordinasi berkala antara Komite Manajemen Risiko dan Unit of GRI. / Monitoring and evaluation to assess the effectiveness of risk mitigation are conducted on a periodic basis. The Board of Commissioners' oversight of risk management implementation within the Company is carried out through periodic coordination between the Risk Management Committee and the Unit of GRI. • Komite Manajemen Risiko di perusahaan berjumlah 4 (empat) orang dengan salah satu anggota Dewan Komisaris sebagai Ketua. / The Company's Risk Management Committee consists of four (4) members, with one member of the Board of Commissioners serving as Chairperson. • Department of Internal Audit menyusun Program Kerja Pemeriksaan Tahunan (PKPT) setiap tahun. / The Department of Internal Audit prepares an Annual Audit Work Program (PKPT) each year.
Prinsip 6: Pengungkapan dan Transparansi / Principle 6: Disclosure and Transparency	Korporasi membuat pengungkapan yang akurat dan tepat waktu mengenai semua hal yang material tentang korporasi. / The Corporation makes accurate and timely disclosures on all material matters concerning the corporation. Prinsip 6 mengharuskan korporasi untuk memiliki kerangka governansi yang mampu memberikan keyakinan yang dapat menghasilkan pengungkapan yang akurat dan tepat waktu mengenai semua hal yang material tentang korporasi, yang meliputi kondisi dan kinerja keuangan, kepemilikan atas korporasi, dan governansi korporat. / Principle 6 requires the corporation to have a governance framework capable of providing assurance that results in accurate and timely disclosures on all material matters concerning the corporation, including its financial condition and performance, ownership of the corporation, and corporate governance.	• Perusahaan menyusun Laporan Tahunan dan Laporan Keberlanjutan sesuai dengan standar yang berlaku sesuai standar POJK dan GRI. / The Company prepares an Annual Report and a Sustainability Report in accordance with applicable standards, including POJK and GRI standards. • Komite Audit melakukan evaluasi terhadap pelaksanaan audit oleh auditor eksternal. / The Audit Committee evaluates the conduct of audits by external auditors. • Informasi terkait perusahaan dimuat dalam *website* perusahaan dan media informasi lainnya yang berlaku. / Information relating to the Company is published on the Company's website and other applicable information channels. • Perusahaan menyampaikan keterbukaan informasi kepada OJK dan BEI. / The Company submits information disclosures to the OJK and IDX.

Prinsip / *Principle*	Deskripsi / *Description*	Implementasi / *Implementation*
Prinsip 7: Hak-hak Pemegang Saham / Principle 7: Rights of Shareholders	Korporasi melindungi dan memfasilitasi pelaksanaan hak pemegang saham dan memastikan perlakukan yang adil terhadap pemegang saham, termasuk pemegang saham minoritas. Semua pemegang saham memiliki kesempatan untuk mendapatkan ganti rugi yang efektif atas pelanggaran hak-hak mereka. / The Corporation protects and facilitates the exercise of shareholders' rights and ensures fair treatment of shareholders, including minority shareholders. All shareholders have the opportunity to obtain effective redress for violations of their rights. Prinsip 7 menjelaskan mengenai pemenuhan hak pemegang saham dan perlakuan adil bagi pemegang saham, bagaimana cara kerja sama aktif antara korporasi dengan pemegang sahamnya dilaksanakan serta pelaksanaan sebagian hak pemegang saham secara efektif melalui RUPS. / Principle 7 describes the fulfillment of shareholders' rights and fair treatment of shareholders, how active cooperation between the corporation and its shareholders is carried out, and the effective exercise of certain shareholders' rights through the GMS.	• Perusahaan telah menetapkan kebijakan mengenai *insider trading* yang tercantum dalam Pedoman Tata Kelola Perusahaan yang Baik (*Good Corporate Governance*). / The Company has established a policy on insider trading as set forth in the Good Corporate Governance Guidelines. • Perusahaan melaksanakan keterbukaan informasi dan menyampaikan informasi kepada Dewan Komisaris dan Pemegang Saham secara tepat waktu. / The Company implements information disclosure and provides information to the Board of Commissioners and Shareholders in a timely manner. • Perusahaan menyampaikan informasi dan fakta material kepada Otoritas Jasa Keuangan (OJK) dan Bursa Efek Indonesia (BEI) melalui surat ataupun pelaporan elektronik. / The Company submits material information and facts to the Financial Services Authority (OJK) and the Indonesia Stock Exchange (IDX) through correspondence or electronic reporting. • Pelaksanaan pemanggilan RUPS dilaksanakan paling lambat 21 hari kalender sebelum pelaksanaan RUPS tanpa memperhitungkan tanggal pemanggilan dan tanggal pelaksanaan RUPS. / The notice of GMS is issued no later than 21 calendar days prior to the conduct of the GMS, excluding the date of notice and the date of the GMS. • Perusahaan menerbitkan tata tertib RUPS di *website* pada saat pemanggilan RUPS dan diinformasikan kepada pemegang saham yang hadir dalam pelaksanaan RUPS. / The Company publishes the GMS Rules of Procedure on its website at the time of the GMS notice and informs the shareholders present at the GMS. • Penunjukan Kantor Akuntan Publik disetujui oleh pemegang saham dalam RUPS. / The appointment of the Public Accounting Firm is approved by shareholders at the GMS. • Penyampaian ringkasan risalah RUPS dilaksanakan paling lambat 2 hari kerja setelah penyelenggaraan RUPS kepada OJK, BEI dan *website* perusahaan. / The summary of the GMS minutes is submitted no later than 2 business days following the conduct of the GMS to the OJK, IDX, and the Company's website.
Prinsip 8: Hak-hak Pemangku Kepentingan / Principle 8: Rights of Stakeholders	Korporasi mengakui hak-hak pemangku kepentingan yang ditetapkan dalam peraturan perundang-undangan yang berlaku atau suatu perjanjian yang disepakati oleh korporasi dan mendorong kerja sama aktif dengan pemangku kepentingan dalam menciptakan kekayaan, lapangan kerja, dan keberlanjutan usaha yang sehat secara finansial. / The Corporation recognizes the rights of stakeholders as established in applicable laws and regulations or agreements entered into by the corporation, and promotes active cooperation with stakeholders in creating wealth, employment, and financially sound business sustainability. Prinsip 8 menjelaskan peran Direksi dan Dewan Komisaris mengintegrasikan aspek keberlanjutan dalam model bisnis korporasi, melaksanakan pelibatan pemangku kepentingan, serta memastikan perlindungan terhadap hak-hak para pemangku kepentingan. Dewan Komisaris memantau pengintegrasian semua aspek yang dilakukan oleh Direksi. / Principle 8 describes the role of the Board of Directors and the Board of Commissioners in integrating sustainability aspects into the corporation's business model, conducting stakeholder engagement, and ensuring the protection of stakeholders' rights. The Board of Commissioners monitors the integration of all aspects carried out by the Board of Directors.	• Perusahaan rutin mengadakan kegiatan pertemuan dengan *stakeholders*. / The Company regularly organizes meetings with stakeholders. • Perusahaan menyediakan media pelaporan pelanggaran sebagai sarana pengaduan pelanggaran bagi *stakeholders*. / The Company provides a violation reporting channel as a means for stakeholders to report violations. • Perusahaan menyediakan layanan *customer care* bagi pelanggan. / The Company provides customer care services for customers • Perusahaan menjalankan tanggung jawab sosial dan lingkungan secara berkelanjutan. / The Company carries out social and environmental responsibility on a sustainable basis.

SOFT STRUCTURE TATA KELOLA PERUSAHAAN

Perusahaan berpedoman pada *Governance Soft Structure* yang telah disusun untuk mengatur hubungan antar organ Perusahaan dalam pelaksanaan tugas, tanggung jawab dan wewenang yang sesuai dengan ketentuan peraturan perundang-undangan yang berlaku, prinsip-prinsip GCG, etika bisnis dan praktik-praktik terbaik. Perusahaan telah menetapkan beberapa kebijakan terkait penerapan GCG, antara lain:

1. Pedoman Tata Kelola Perusahaan yang Baik (*Good Corporate Governance*) No. M/SMBR/GRC/001.
2. Piagam Dewan Komisaris Nomor: SK-009/DK-SB/VII/2025.
3. Pedoman Perilaku Etika (*Code of Conduct*) No. M/SMBR/GRC/004.
4. Pedoman Pengendalian Gratifikasi No. M/SMBR/GRC/003.
5. Pedoman Pengelolaan Informasi No. PH.01.04/011/2019.
6. Pedoman Manajemen Risiko No.M/SMBR/GRC/006.
7. Pedoman dan Tata Tertib Kerja Direksi (Piagam Direksi) No. M/SMBR/GRC/002.
8. Prosedur Pelaporan Pelanggaran/Whistleblowing System No. P/SMBR/GRC/001.
9. SOP Uji Kelayakan No. A SOP112000-05.

PENILAIAN TATA KELOLA PERUSAHAAN

MEKANISME PELAKSANAAN PENILAIAN

Penilaian GCG di Perusahaan dilaksanakan secara berkala setiap tahunnya untuk mengetahui sejauh mana penerapan GCG dilaksanakan. Hal ini dilakukan sebagai perwujudan Perusahaan terhadap peraturan regulator dalam Peraturan Menteri BUMN No.PER-2/MBU/03/2023 tanggal 24 Maret 2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan Badan Usaha Milik Negara. Penerapan GCG tersebut terus dimonitor secara berkala melalui penilaian penerapan GCG yang dilakukan setiap tahunnya.

PIHAK YANG MELAKSANAKAN PENILAIAN

Di tahun 2025, penilaian GCG dilakukan oleh PT Cita Negeri Amanah (Subsidiary of IICD).

GOOD CORPORATE GOVERNANCE SOFT STRUCTURE

The Company is guided by the Governance Soft Structure that has been established to govern the relationships among the Company's Organs in the execution of duties, responsibilities, and authorities in accordance with applicable laws and regulations, GCG principles, business ethics, and best practices. The Company has established a number of policies relating to the implementation of GCG, including the following:

1. Good Corporate Governance Guidelines No. M/SMBR/GRC/001.
2. Board of Commissioners' Charter No. SK-009/DK-SB/VII/2025.
3. Code of Conduct No. M/SMBR/GRC/004.
4. Gratuity Control Guidelines No. M/SMBR/GRC/003.
5. Information Management Guidelines No. PH.01.04/011/2019.
6. Risk Management Guidelines No. M/SMBR/GRC/006.
7. Board of Directors' Guidelines and Rules of Procedure (Board of Directors' Charter) No. M/SMBR/GRC/002.
8. Whistleblowing System Procedure No. P/SMBR/GRC/001.
9. Fit and Proper Test Standard Operating Procedure No. A SOP112000-05.

CORPORATE GOVERNANCE ASSESSMENT

ASSESSMENT MECHANISM

The GCG assessment at the Company is conducted periodically on an annual basis to determine the extent to which GCG implementation has been carried out. This is undertaken as the Company's fulfillment of regulatory requirements under the Regulation of the Minister of State-Owned Enterprises No. PER-2/MBU/03/2023 dated March 24, 2023, concerning Guidelines on Corporate Governance and Significant Corporate Activities of State-Owned Enterprises. The implementation of GCG is continuously monitored on a periodic basis through an annual GCG assessment.

ASSESSOR

In 2025, the GCG assessment was conducted by PT Cita Negeri Amanah (a subsidiary of IICD).

KRITERIA YANG DIGUNAKAN

Penilaian GCG dilakukan dengan mengadopsi prinsip-prinsip GCG menurut ASEAN Corporate Governance Scorecard (ACGS) yang merupakan standar penerapan praktik GCG berdasarkan prinsip Organization for Economic Cooperation and Development (OECD) yang dikeluarkan oleh ASEAN Capital Market Forum.

Kriteria ACGS yang menjadi acuan penilaian adalah sebagai berikut:

1. Hak-Hak dan perlakuan kepada Para Pemegang Saham.
2. Keberlanjutan dan Ketangguhan.
3. Pengungkapan dan Transparansi.
4. Tanggung Jawab Direksi dan Dewan Komisaris.
5. Bonus/Penalti sebagai kriteria tambahan.

HASIL PENILAIAN

Hasil penilaian GCG di tahun 2025 adalah sebagai berikut:

CRITERIA USED

The GCG assessment was conducted by adopting the GCG principles set forth in the ASEAN Corporate Governance Scorecard (ACGS), which is the standard for GCG best practice implementation based on the principles of the Organization for Economic Cooperation and Development (OECD), as issued by the ASEAN Capital Market Forum.

The ACGS criteria used as the basis for the assessment are as follows:

1. Rights and Treatment of Shareholders.
2. Sustainability and Resilience.
3. Disclosure and Transparency.
4. Responsibilities of the Board of Directors and Board of Commissioners.
5. Bonus/Penalty as an additional criterion.

ASSESSMENT RESULTS

The results of the GCG assessment for the year 2025 are as follows:

Tabel Hasil Penilaian GCG tahun 2025

Table of GCG Assessment Results for the Year 2025

No	Aspek Pengujian / *Assessment Aspect*	Bobot Penilaian / *Assessment Weight*	Hasil 2025 / *2025 Results*	
			Skor / *Score*	Capaian / *Achievement*
1	Hak-Hak dan Perlakuan Setara Terhadap Pemegang Saham / Rights and Equal Treatment of Shareholders	20%	80,00	16,00
2	Keberlanjutan dan Ketangguhan / Sustainability and Resilience	15%	90,91	13,64
3	Keterbukaan dan Transparansi / Disclosure and Transparency	25%	91,18	22,79
4	Tanggung Jawab Dewan Komisaris / Board of Commissioners' Responsibility	40%	90,32	36,13
Skor Level I / Level I Score		**100%**		**88,56**
5	Bonus		8	
6	Penalti / Penalty		(2)	
Skor Level II / Level II Score			**6**	
Total Skor Keseluruhan / Total Overall Score				**94,56**
Klasifikasi Kualitas Penerapan GCG / GCG Implementation Quality Classification				**Very Good**

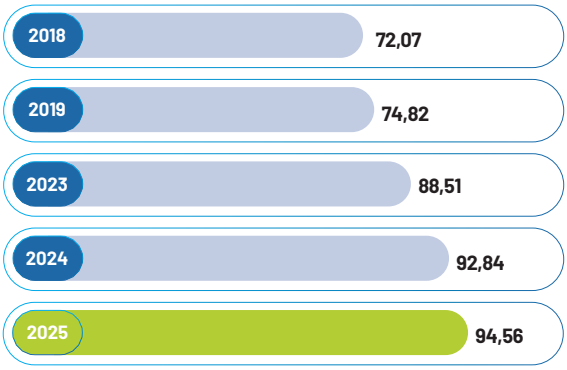
PENILAIAN GCG PERUSAHAAN

Perbandingan hasil penilaian GCG 5 (lima) tahun terakhir adalah sebagai berikut:

COMPANY GCG ASSESSMENT

A comparison of the GCG assessment results over the past 5 (five) years is as follows:

Grafik Perkembangan Penilaian GCG Perusahaan /
Company GCG Assessment Development



REKOMENDASI DAN TINDAK LANJUT

Rekomendasi hasil penilaian GCG di tahun 2025 di antaranya:

RECOMMENDATIONS AND FOLLOW-UP

The recommendations from the GCG assessment results in 2025 include the following:

No	Aspek Pengujian / *Assessment Aspect*	Rekomendasi / *Recommendation*
1	Hak-Hak dan Perlakuan Setara Terhadap Pemegang Saham / Rights and Equal Treatment of Shareholders	• Perusahaan diharapkan agar tidak hanya mengungkapkan informasi mengenai adanya sejumlah pertanyaan yang terjadi selama berlangsungnya RUPST, namun diharapkan juga agar menyampaikan secara detail terkait pertanyaan-pertanyaan dan jawaban atas pertanyaan tersebut, baik di dalam Risalah ataupun Ringkasan Risalah hasil RUPST yang mudah diakses publik. / The Company is expected to not only disclose information regarding the occurrence of questions raised during the AGMS, but is also expected to provide detailed disclosure of the questions and their respective answers, whether within the Minutes of Meeting or the Summary of Minutes of the AGMS, in a format that is easily accessible to the public. • Perusahaan diharapkan dapat secepatnya untuk mengumumkan hasil RUPST ke publik dalam jangka waktu 1 hari kerja. Agar pengumuman hasil RUPST dapat dilakukan dengan segera, Perusahaan dapat memanfaatkan website (dengan tetap menginformasikan tanggal atau waktu upload informasi tersebut). / The Company is expected to announce the results of the AGMS to the public as soon as possible within 1 (one) business day. In order to enable the prompt announcement of AGMS results, the Company may utilize its website (while continuing to indicate the date and time of the information upload). • Bundling agenda dapat diatasi oleh Perusahaan apabila proses pemungutan suara (Voting) untuk agenda yang terkait dengan perubahan susunan keanggotaan Komisaris/Direksi Perusahaan (pemilihan atau re-election anggota Dewan Komisaris dan/atau Direksi baru) dilakukan secara individual per masing-masing kandidat, jadi bukan melalui pemungutan suara (voting) terhadap paket kandidat yang telah berlangsung selama ini. / The bundling of agenda items may be addressed by the Company if the voting process for agenda items related to changes in the composition of the Board of Commissioners/Board of Directors (election or re-election of new members of the Board of Commissioners and/or Board of Directors) is conducted on an individual basis per candidate, rather than through a vote on a package of candidates as has been the practice to date. • Pengungkapan informasi mengenai profil kandidat Komisaris yang diusulkan dalam RUPST yang setidaknya meliputi umur, kualifikasi, tanggal bergabung di Perusahaan, pengalaman, dan jabatan rangkap di Perusahaan terbuka lainnya, pada beberapa alternatif sumber informasi, diantaranya seperti dalam dokumen atau penjelasan undangan RUPST (AGMS invitation), supporting material atau lampiran untuk RUPST, website Perusahaan, serta Annual Report, harusnya disampaikan juga dalam versi Bahasa Inggris atau Billingual. / Disclosure of information regarding the profile of Commissioner candidates proposed at the AGMS, covering at minimum age, qualifications, date of joining the Company, experience, and concurrent positions at other public companies, should be made available across several alternative information sources, including the AGMS invitation document or explanatory notes, supporting materials or annexes for the AGMS, the Company's website, and the Annual Report, and should also be provided in English or in a bilingual version. • Melakukan identifikasi dan pengungkapan identitas atau nama dari auditor eksternal yang akan ditunjuk untuk melakukan audit laporan keuangan periode berjalan. Untuk identitas atau nama auditor eksternal yg dimaksud disini adalah nama dari seseorang, bukannya nama KAP. / The identity or name of the external auditor to be appointed to audit the financial statements for the current period should be identified and disclosed. The identity or name of the external auditor referred to here is the name of an individual person, not the name of the KAP. • Kebijakan RPT agar di review dan memasukkan ketentuan yang mengatur mengenai larangan pinjaman atau memastikan bahwa pemberian pinjaman yang diperbolehkan bagi anggota Komisaris dan Direksi Perusahaan dilakukan dalam suatu transaksi yang wajar dan pada tingkat suku bunga yang wajar/suku bunga pasar. / The Related Party Transaction (RPT) policy should be reviewed and updated to include provisions governing the prohibition of loans, or to ensure that any loans permitted to members of the Board of Commissioners and Board of Directors are conducted on an arm's length basis and at a fair/market interest rate.

No	Aspek Pengujian / *Assessment Aspect*	Rekomendasi / *Recommendation*
2	Keberlanjutan dan Ketangguhan / Sustainability and Resilience	• Perusahaan agar memastikan bahwa Dewan Komisaris agar setiap tahun/secara periodik juga berperan untuk melakukan review terhadap kebijakan struktur modal dan hutang Perusahaan, apakah telah sesuai dengan tujuan strategis dan selera risiko (risk appetite). Dan, sebaiknya terkait dengan peran tersebut agar ditambahkan di dalam tugas/tanggung jawab Dewan Komisaris yang tertuang di dalam Pedoman Dewan Komisaris (BOC Charter atau Board Manual). / The Company should ensure that the Board of Commissioners annually/periodically plays a role in reviewing the Company's capital structure and debt policy to assess whether it is aligned with the Company's strategic objectives and risk appetite. This role should preferably be added to the duties and responsibilities of the Board of Commissioners as set out in the Board of Commissioners Charter (BOC Charter or Board Manual). • Perusahaan perlu mempertimbangkan untuk menyelenggarakan program/kebijakan kompensasi atau reward bagi karyawan (bukan hanya Dewan Komisaris dan Direksi) yang bersifat variabel (remunerasi variable), misalnya ESOP/MSOP atau opsi saham, serta harus juga disertai dengan adanya keterangan atau penjelasan lebih lanjut mengenai lock out period dari program-program kompensasi jangka panjang tersebut, yakni waktu dimana program tersebut baru dapat di-exercise dalam 2 tahun atau lebih atau disebutkan bahwa reward saham di-LOCK-OUT selama 2 tahun atau 3 tahun. / The Company should consider implementing a variable compensation or reward program/policy for employees (not only for the Board of Commissioners and Board of Directors), such as an ESOP/MSOP or share options, and should also provide further information or explanation regarding the lock-out period of such long-term compensation programs — i.e., the period during which the program may only be exercised after 2 years or more, or stating that the share reward is LOCKED OUT for 2 or 3 years.
3	Keterbukaan dan Transparansi / Disclosure and Transparency	• Perusahaan disarankan mengungkapkan kebijakan remunerasi untuk Direksi termasuk juga Presiden Direktur. Kebijakan remunerasi yang dimaksud mencakup semua jenis tunjangan dan natura, tidak terbatas hanya pemberian insentif jangka pendek saja, namun perlu dipertimbangkan juga adanya pemberian insentif yang didasarkan pada kinerja Perusahaan (sebagai basis penetapan insentif/bonus, seperti operating margin, free cash flow, atau ROE, dsb, seharusnya diungkapkan) maupun insentif jangka Panjang. / The Company is advised to disclose the remuneration policy for the Board of Directors, including the President Director. The remuneration policy referred to encompasses all types of allowances and benefits in kind, and is not limited to short-term incentives only; consideration should also be given to disclosing incentives based on Company performance (as the basis for determining incentives/bonuses, such as operating margin, free cash flow, or ROE, etc.) as well as long-term incentives. • Perusahaan diminta untuk mengungkapkan informasi mengenai aktivitas transaksi saham Perusahaan yang dimiliki dan dilakukan oleh insiders atau anggota Komisaris/Direksi Perusahaan selama 1 periode tahun buku. Informasi mengenai ada atau tidaknya transaksi saham oleh insiders harus tetap diungkapkan ke public, sehingga informasi yang hanya menampilkan kepemilikan saham insiders diawal dan di akhir periode pelaporan masih dianggap belum cukup memenuhi aspek transparansi yang diminta pada item penilaian ini. / The Company is requested to disclose information regarding the share transaction activities of the Company's shares held and conducted by insiders or members of the Board of Commissioners/Board of Directors during one fiscal year period. Information on whether or not share transactions by insiders have occurred must continue to be disclosed to the public; therefore, information that only presents insiders' shareholdings at the beginning and end of the reporting period is still considered insufficient to meet the transparency requirements of this assessment item. • Perusahaan disarankan untuk melengkapi website Perusahaan dengan dokumen Anggaran Dasar Perusahaan dalam versi bahasa Inggris/Bilingual. Bentuk dokumen ini dapat berupa file teks, pdf atau doc yang dapat diunduh. / The Company is advised to supplement its website with the Company's Articles of Association in an English/bilingual version. This document may be in the form of a text file, PDF, or Word document that can be downloaded.
4	Tanggung Jawab Dewan Komisaris / Responsibilities of the Board of Commissioners	• Menambah pihak independen atau mengganti anggota yang tidak independen dengan anggota yang independen pada komposisi keanggotaan Komite Nominasi/Remunerasi Perusahaan, sehingga jumlah porsi anggota yang berasal dari pihak independen sampai menjadi lebih besar dibandingkan pihak yang bukan independen. / The composition of the Nomination/Remuneration Committee should be augmented by adding independent parties or replacing non-independent members with independent members, so that the proportion of members from independent parties becomes greater than that of non-independent parties. • Terkait dengan komite audit, disarankan untuk menambahkan peran atau fungsinya, yakni tidak hanya merekomendasikan penunjukkan auditor eksternal saja, namun juga sampai pada pemberian rekomendasi untuk pemberhentian auditor eksternal Perusahaan. Peran atau fungsi tersebut seharusnya dapat dituangkan atau ditetapkan secara jelas dalam piagam komite audit. / With respect to the Audit Committee, it is recommended that its role or function be expanded to cover not only the recommendation of the appointment of the external auditor, but also the issuance of recommendations for the dismissal of the Company's external auditor. This role or function should be clearly set out and established in the Audit Committee Charter. • Perlu dirumuskan ketentuan yang mengatur mengenai sirkulasi materi rapat Dewan Komisaris termasuk jangka waktunya. Sirkulasi materi rapat hendaknya dapat diterima oleh masing-masing anggota Dewan Komisaris paling lambat dalam jangka waktu lima (5) hari (kerja) sebelum pelaksanaan rapat Dewan Komisaris. / Provisions governing the circulation of Board of Commissioners meeting materials, including the timeframe for circulation, should be formulated. Meeting materials should be received by each member of the Board of Commissioners no later than five (5) (working) days prior to the Board of Commissioners meeting. • Perusahaan perlu untuk mengungkapkan kriteria yang disyaratkan dalam proses penyeleksian/penunjukkan kandidat atau calon anggota Dewan Komisaris yang baru ke publik dalam versi Bahasa Inggris atau Bilingual. (kriteria yang diungkapkan tidak hanya bagi anggota Komisaris independen saja) / The Company should disclose to the public, in English or in a bilingual version, the criteria required in the process of selecting/appointing new candidates or prospective members of the Board of Commissioners (the criteria disclosed should not be limited to those for Independent Commissioner members only). • Merumuskan kebijakan remunerasi dengan menetapkan standar yang terukur yang mengaitkan antara kinerja Direksi dengan kepentingan jangka panjang Perusahaan, seperti adanya *claw back provision, reward* atau *deferred bonuses* yang menggunakan pengukuran-pengukuran, seperti *ROE, Cumulative Free Cash Flow, Operating Profit* atau lainnya. / A remuneration policy should be formulated by establishing measurable standards that link the performance of the Board of Directors to the Company's long-term interests, such as the inclusion of a clawback provision, rewards, or deferred bonuses using performance measurements such as ROE, Cumulative Free Cash Flow, Operating Profit, or others.

SOSIALISASI DAN INTERNALISASI TATA KELOLA PERUSAHAAN

Perusahaan melakukan implementasi dan sosialisasi GCG kepada seluruh Insan Semen Baturaja yang mencakup pemahaman mendalam mengenai implementasi GCG beserta pemahaman *Soft structure* GCG. Implementasi *Soft structure* GCG Perusahaan adalah sebagai berikut:

1. Pedoman Tata Kelola Perusahaan yang Baik (*Good Corporate Governance*).
2. Piagam Dewan Komisaris.
3. Pedoman dan Tata Tertib Kerja Direksi (Piagam Direksi).
4. Pedoman Benturan Kepentingan (*Conflict of Interest*).
5. Pedoman Pengelolaan Informasi.
6. Pedoman Pengendalian Gratifikasi.
7. Pedoman Manajemen Risiko.
8. Prosedur Pelaporan Pelanggaran/Whistleblowing System.
9. Kebijakan GCG yang memuat terkait kebijakan Sistem Manajemen Anti Penyuapan.
10. SOP Uji Kelayakan (*Due Diligence).*

CAPAIAN IMPLEMENTASI TATA KELOLA PERUSAHAAN

Implementasi GCG yang dilakukan Perusahaan di tahun 2025 adalah sebagai berikut:

1. Melaksanakan sosialisasi penerapan prinsip-prinsip GCG & komitmen terhadap tata kelola kepada Insan Semen Baturaja dan Mitra Usaha.
2. Mensosialisasikan Soft-structure GCG melalui :
   a. Website Perseroan di www.semenbaturaja.co.id yang bisa di akses oleh pihak internal maupun eksternal.
   b. Aplikasi Komunikasi Internal - Easy Access.
   c. Sosialisasi melalui email blast kepada seluruh Insan Semen Baturaja.
   d. Sosialisasi melalui Media Sosial Perusahaan.
3. Review Soft-structure GCG terkait dengan perubahan peraturan, perubahan anggaran dasar perusahaan, hasil rekomendasi KPPU serta *benchmark* dengan perusahaan lain.

DISSEMINATION AND INTERNALIZATION OF CORPORATE GOVERNANCE

The Company implements and disseminates GCG to all Semen Baturaja personnel, encompassing a comprehensive understanding of GCG implementation along with an understanding of the GCG Soft Structure. The implementation of the Company's GCG Soft Structure is as follows:

1. Good Corporate Governance Guidelines.
2. Board of Commissioners' Charter.
3. Board of Directors' Guidelines and Rules of Procedure (Board of Directors' Charter).
4. Code of Conduct.
5. Conflict of Interest Guidelines.
6. Information Management Guidelines.
7. Gratuity Control Guidelines.
8. Risk Management Guidelines.
9. Whistleblowing System Procedure.
10. GCG Policy incorporating the Anti-Bribery Management System policy.
11. Due Diligence Standard Operating Procedure (SOP).

GOOD CORPORATE GOVERNANCE IMPLEMENTATION ACHIEVEMENTS

The GCG implementation carried out by the Company in 2025 is as follows:

1. Conducting socialization on the implementation of GCG principles and governance commitments to Semen Baturaja personnel and Business Partners.
2. Disseminating the GCG Soft Structure through:
   a. The Company's website at www.semenbaturaja.co.id, accessible to both internal and external parties.
   b. The Internal Communication Application — Easy Access.
   c. Dissemination via email blast to all Semen Baturaja personnel.
   d. Dissemination through the Company's social media platforms.
3. Review of the GCG Soft Structure in relation to regulatory changes, amendments to the Company's Articles of Association, recommendations from the Business Competition Supervisory Commission (KPPU), and benchmarking against other companies.

4. Pembaharuan Prosedur Pelaporan Pelanggaran / *Whistleblowing* System pada Juni 2025, Pedoman Pengendalian Gratifikasi pada September 2025.
5. Approval Surat Pernyataan Kepatuhan Pedoman Perilaku bagi pengurus, karyawan serta Mitra Usaha.
6. Perusahaan pada tanggal 17 Maret 2025 melaksanakan penerapan prinsip – prinsip GCG dengan penerbitan Iklan larangan menerima atau meminta gratifikasi dalam rangka Hari Raya Idul Fitri melalui media sosial perusahaan dan dipublikasikan di 4 (empat) media massa (Sumatera Ekspres, Lampung Post, OKU Ekspres, dan Tribun Sumsel) serta blasting email karyawan dan Aplikasi Easy Access.
7. Pelaksanaan E-Learning Bimbingan Teknis Pengendalian Gratifikasi pada *website E-Learning* (ACLC) Komisi Pemberantasan Korupsi (KPK) di https://aclc.kpk.go.id.
8. Sosialisasi terkait larangan Korupsi dalam Rangka Hari Antikorupsi Sedunia (HAKORDIA) dan Tolak Pungutan Liar melalui pemasangan spanduk, easy access, email dan media sosial.
9. Penyampaian Laporan penerimaan Gratifikasi Perusahaan ke Direksi selama tahun 2025.
10. Penyampaian Laporan Pelaporan Pelanggaran ke Direksi selama tahun 2025.
11. Pelaksanaan Penilaian GCG berdasarkan standar ACGS tahun 2025.
12. Pelaksanaan Program Pengendalian Gratifikasi tahun 2025.
13. Pelaksanaan Uji Kelayakan terhadap karyawan dan rekan bisnis.
14. Pelaksanaan *Surveillance II Audit* SNI ISO 37001 : 2016 Sistem Manajemen Anti Penyuapan (SMAP).
15. Pelaksanaan *Internal Control over Financial Reporting* (ICoFR).
16. Pelaksanaan *Business Continuity Management System* (BCMS).

Capaian implementasi GCG Perusahaan di tahun 2025, di antaranya:

4. Update of the Whistleblowing System Procedure in June 2025, and the Gratuity Control Guidelines in September 2025.
5. Approval of the Statement of Compliance with the Code of Conduct for management, employees, and Business Partners.
6. On March 17, 2025, the Company implemented GCG principles through the publication of an advertisement prohibiting the receipt or solicitation of gratuity in conjunction with the Eid al-Fitr holiday, disseminated via the Company's social media platforms and published in four (4) mass media outlets (Sumatera Ekspres, Lampung Post, OKU Ekspres, and Tribun Sumsel), as well as through employee email blasts and the Easy Access Application.
7. Conduct of E-Learning Technical Guidance on Gratuity Control on the Corruption Eradication Commission's (KPK) E-Learning website (ACLC) at https://aclc.kpk.go.id.
8. Dissemination regarding the prohibition of corruption in conjunction with World Anti-Corruption Day (HAKORDIA) and the rejection of illegal levies, through the installation of banners, Easy Access, email, and social media.
9. Submission of the Company's Gratuity Receipt Report to the Board of Directors throughout 2025.
10. Submission of the Whistleblowing Report to the Board of Directors throughout 2025.
11. Conduct of the GCG Assessment based on the ACGS standard for the year 2025.
12. Implementation of the Gratuity Control Program for the year 2025.
13. Conduct of Due Diligence assessments on employees and business partners.
14. Conduct of Surveillance Audit II for SNI ISO 37001:2016, Anti-Bribery Management System (ABMS).
15. Implementation of Internal Control over Financial Reporting (ICoFR).
16. Implementation of the Business Continuity Management System (BCMS).

The Company's GCG implementation achievements in 2025, among others, include the following:

Tabel Capaian GCG **Table of GCG Achievements**

Tahun / *Year*	Capaian / *Achievement*
2025	• The Best Corporate in Operation 2025 – GRC & Leadership Award 2025. • The Best CEO 2025 – GRC & Leadership Award 2025. • The Best Chief Financial & Human Capital Officer 2025 – GRC & Leadership Award 2025.
2024	• TOP GRC Award 2024 #4 Stars • The Most Committed GRC Leader 2024
2023	• The Best GRC For Corporate Operation 2023. • The Best GRC Millenial Leader 2023.
2022	• Best State Owned Enterprise dan Top 50 Mid Capitalization of Public Listed Company (Mid Cap PLCs) The 13th IICD Corporate Governance Award 2022
2021	• TOP 50 Mid Capitalization Public Listed Company The 12th IICD Corporate Governance, Conference and Award 2021. • 4th The Best Indonesia Enterprises Risk Management Award IV Tahun 2021.
2019	• Best State Owned Enterprise for Midcap Category. • TOP 50 Mid Capitalization of Public Listed Company - The 11th IICD Corporate Governance, Conference and Award 2019.
2018	TOP 50 Emiten Kapitalisasi Pasar Terbesar (Big Cap PLCs) dengan praktik Tata Kelola Perusahaan Terbaik dari Indonesia Institute for Corporate Directorship (IICD) / TOP 50 Large Market Capitalization Issuers (Big Cap PLCs) with Best Corporate Governance Practices from the Indonesia Institute for Corporate Directorship (IICD).
2017	Peringkat ke-10 GCG Terbaik – Perusahaan Tbk (Persero) di Indonesia dari Majalah Economic Review / Ranked 10th Best GCG — Listed State-Owned Company (Tbk Persero) in Indonesia, as awarded by Economic Review Magazine.
2016	Predikat: Sangat Baik (A) GCG Terbaik – Perusahaan Tbk (Persero) di Indonesia Sektor Industri Dasar & Kimia – Semen dari Majalah Economic Review / Rating: Very Good (A) — Best GCG, Listed State-Owned Company (Tbk Persero) in Indonesia, Basic Industry & Chemicals Sector — Cement, as awarded by Economic Review Magazine.

PETA JALAN TATA KELOLA PERUSAHAAN

Peta jalan GCG disusun dengan tujuan untuk mencapai kondisi ideal dalam penerapan GCG secara bertahap dan berkelanjutan yang mengacu pada metode *assessment* dengan menggunakan indikator dan parameter penilaian GCG.

GOOD CORPORATE GOVERNANCE ROADMAP

The GCG roadmap is formulated with the objective of achieving the ideal conditions for GCG implementation in a gradual and sustainable manner, with reference to the assessment methodology utilizing GCG assessment indicators and parameters.

Tabel Peta Jalan GCG Perusahaan **Table of the Company's GCG Roadmap**

2025	• Revisi dan Pengesahan *Soft-structure* GCG. / Revision and ratification of the GCG Soft Structure. • *Surveillance* Audit ke II SNI ISO 37001:2016. / Surveillance Audit II for SNI ISO 37001:2016. • Rencana Pengembangan Media Pelaporan Pelanggaran. / Planned development of the Violation Reporting channel. • Pelatihan dan Sosialisasi terkait GCG. / GCG-related training and dissemination.
2024	• Pengesahan Perubahan Pedoman GCG dan Pedoman Perilaku. / Ratification of amendments to the GCG Guidelines and Code of Conduct. • *Surveillance* Audit ke 1 SNI ISO 37001:2016. / Surveillance of Audit I for SNI ISO 37001:2016. • Rencana Pengembangan Media Pelaporan Pelanggaran. / Planned development of the Violation Reporting channel. • Pelatihan dan Sosialisasi terkait GCG. / GCG-related training and dissemination.
2023	• *Review* & revisi *Softstructure* GCG. / Review and revision of the GCG Soft Structure. • Resertifikasi SNI ISO 37001: 2016 Sistem Manajemen Anti Penyuapan. / Recertification of SNI ISO 37001:2016, Anti-Bribery Management System. • Pelaksanaan *Assessment* Tahun 2023. / Conduct of the 2023 Assessment. • Menindaklanjuti Rekomendasi Hasil *Assessment* Tahun 2022. / Follow-up on recommendations from the 2022 Assessment results. • Pelatihan dan Sosialisasi terkait GCG. / GCG-related training and dissemination. • Pelaksanaan tindakan korektif atas temuan audit SMAP. / Implementation of corrective actions on ABMS audit findings.

2022	• Evaluasi Penerapan GCG Perusahaan. / Evaluation of the Company's GCG implementation. • *Benchmark*. • Pelatihan. / Training • Sosialisasi GCG. / GCG dissemination. • *Surveillance* Audit SNI ISO 37001:2016 Sistem Manajemen Anti Penyuapan. / Surveillance Audit for SNI ISO 37001:2016, Anti-Bribery Management System • Menindaklanjuti Rekomendasi Hasil *Self-Assessment* Tahun 2022. / Follow-up on recommendations from the 2022 Self-Assessment results.
2021	• Sertifikasi SNI ISO 37001:2016 Sistem Manajemen Anti Penyuapan. / Certification of SNI ISO 37001:2016, Anti-Bribery Management System. • *Surveillance* Audit SNI ISO 37001:2016 Sistem Manajemen Anti Penyuapan. / Surveillance Audit for SNI ISO 37001:2016, Anti-Bribery Management System • Pelaksanaan Program Pengendalian Gratifikasi 2021. / Implementation of the 2021 Gratuity Control Program. • Menindaklanjuti Rekomendasi Hasil *Assessment* Tahun 2020. / Follow-up on recommendations from the 2020 Assessment results. • Tindak lanjut penilaian ACGS. / Follow-up on the ACGS assessment.

PENCAPAIAN PETA JALAN TATA KELOLA PERUSAHAAN

Di tahun 2025, Perusahaan berada dalam tahapan pengelolaan GCG yang konsisten dan berkembang. Selain itu, Perusahaan telah mencatatkan pencapaian terbaik dalam implementasi GCG tahun 2025 di antaranya:

1. Pengesahan perubahan Prosedur Pelaporan Pelanggaran / Whistleblowing System No. P/SMBR/GRC/001 tanggal 02 Juni 2025.
2. Pelaksanaan Bimbingan Teknis E-Learning terkait Gratifikasi dan Korupsi oleh karyawan melalui website aclc.kpk pada 24 – 26 Juli 2025.
3. Pengesahan perubahan Pedoman Pengendalian Gratifikasi No. M/SMBR/GRC/003 tanggal 01 September 2025.

GOOD CORPORATE GOVERNANCE ROADMAP ACHIEVEMENTS

In 2025, the Company is at a stage of consistent and developing GCG management. Furthermore, the Company has recorded its best achievements in GCG implementation for the year 2025, including the following:

1. Ratification of amendments to the Whistleblowing System Procedure No. P/SMBR/GRC/001 dated June 2, 2025.
2. Conduct of E-Learning Technical Guidance on Gratuity and Corruption by employees through the aclc.kpk website on July 24–26, 2025.
3. Ratification of amendments to the Gratuity Control Guidelines No. M/SMBR/GRC/003 dated September 1, 2025.

RENCANA TATA KELOLA PERUSAHAAN TAHUN MENDATANG

Perusahaan telah merencanakan implementasi GCG di tahun 2026 meliputi:

1. Pelaksanaan assessment GCG dan tindaklanjut.
2. Perubahan soft structure GCG.
3. Resertifikasi SNI ISO 37001 (Sistem Manajemen Anti Penyuapan).
4. Survei implementasi GCG dan pelaksanaan sosialisasi.
5. *Monitoring* laporan penerimaan gratifikasi dan WBS.
6. Pelaksanaan program pengendalian gratifikasi – KPK.
7. Approval kepatuhan pedoman perilaku etika.
8. Peningkatan kompetensi personil GCG.
9. Pelaksanaan survey efektivitas media pelaporan WBS.

GOOD CORPORATE GOVERNANCE PLAN FOR THE UPCOMING YEAR

The Company has planned the following GCG implementation activities for 2026:

1. Conduct of GCG assessment and follow-up.
2. Amendment of the GCG Soft Structure.
3. Recertification of SNI ISO 37001 ,Anti-Bribery Management System.
4. GCG implementation survey and conduct of socialization.
5. Monitoring of gratuity receipt reports and the Whistleblowing System (WBS).
6. Implementation of the Gratuity Control Program — KPK.
7. Approval of compliance with the Code of Conduct.
8. Enhancement of GCG personnel competencies.
9. Conduct of a WBS reporting channel effectiveness survey.

PENANDATANGANAN PAKTA INTEGRITAS

Dalam implementasinya, seluruh level organisasi diwajibkan menandatangani surat pernyataan kepatuhan terhadap Pedoman Perilaku Etika untuk memastikan Insan Perusahaan memiliki komitmen dalam membangun etika dan kultur bisnis yang sehat serta membangun pemahaman, kepedulian dan komitmen di semua jajaran Perusahaan. Langkah ini diharapkan dapat mewujudkan pengelolaan perusahaan yang bersih transparan, dan profesional. Penandatanganan pakta integritas di tahun 2025 telah dilakukan oleh Dewan Komisaris, Direksi, dan karyawan.

SIGNING OF THE INTEGRITY PACT

In its implementation, all levels of the organization are required to sign a Statement of Compliance with the Code of Conduct to ensure that Company personnel are committed to building sound business ethics and culture, as well as fostering awareness, understanding, and commitment across all levels of the Company. This step is expected to realize clean, transparent, and professional corporate management. The signing of the Integrity Pact in 2025 was carried out by the Board of Commissioners, the Board of Directors, and employees.

PRAKTIK *BAD CORPORATE GOVERNANCE*

Perusahaan berkomitmen untuk mengupayakan mitigasi dalam meminimalkan praktik *bad corporate governance* di seluruh lini bisnis. Praktik-praktik *bad corporate governance* dapat mengurangi efektivitas serta keoptimalan penerapan GCG di Perusahaan. Lebih lanjut, Perusahaan memiliki komitmen untuk menerapkan prinsip GCG secara konsisten yang telah disesuaikan dengan peraturan yang berlaku. Implementasi GCG yang dilakukan di setiap aktivitas operasional bisnis Perusahaan terus diawasi sehingga meminimalkan adanya tindakan terkait praktik *bad corporate governance*.

Di sepanjang tahun 2025, tidak ditemukan penyimpangan yang dapat mengurangi kualitas penerapan Tata Kelola Perusahaan yang Baik di Perusahaan. Praktik *bad corporate governance* yang dijalankan Perseroan meliputi:

BAD CORPORATE GOVERNANCE PRACTICES

The Company is committed to pursuing mitigation measures to minimize bad corporate governance practices across all lines of business. Bad corporate governance practices may reduce the effectiveness and optimality of GCG implementation within the Company. Furthermore, the Company is committed to consistently implementing GCG principles in accordance with applicable regulations. GCG implementation carried out in every operational business activity of the Company is continuously monitored so as to minimize actions related to bad corporate governance practices.

Throughout 2025, no irregularities were identified that could diminish the quality of Good Corporate Governance implementation within the Company. The bad corporate governance practices covered by the Company include the following:

Tabel Praktik *Bad Corporate Governance*

Table of Bad Corporate Governance Practices

No	Keterangan / *Description*	Praktik / *Practice*
1	Laporan atas aktivitas Perusahaan yang mencemari lingkungan / Reports of Company activities causing environmental pollution	Nihil / None
2	Perkara penting yang sedang dihadapi oleh Perusahaan, entitas anak, anggota Direksi dan/atau anggota Dewan Komisaris yang sedang menjabat tidak diungkapkan dalam laporan tahunan / Significant cases being faced by the Company, subsidiary entities, serving members of the Board of Directors and/or members of the Board of Commissioners that are not disclosed in the Annual Report	Nihil / None
3	Ketidakpatuhan dalam pengungkapan pemenuhan kewajiban perpajakan / Non-compliance in the disclosure of tax obligation fulfillment	Nihil / None
4	Ketidaksesuaian penyajian laporan tahunan dan laporan keuangan dengan peraturan yang berlaku dan SAK / Discrepancies in the presentation of the Annual Report and financial statements with applicable regulations and Financial Accounting Standards (SAK)	Nihil / None

No	Keterangan / *Description*	Praktik / *Practice*
5	Kasus terkait buruh dan karyawan / Cases relating to labor and employees	Nihil / None
6	Tidak terdapat pengungkapan segmen operasi pada laporan keuangan / Absence of operating segment disclosures in the financial statements	Nihil / None
7	Terdapat ketidaksesuaian antara Buku Laporan Tahunan dengan laporan tahunan *softcopy* / Discrepancies between the printed Annual Report and the softcopy version of the Annual Report	Nihil / None

RAPAT UMUM PEMEGANG SAHAM (RUPS)

Rapat Umum Pemegang Saham (RUPS) merupakan forum di mana para pemegang saham menerima laporan dan mengambil kebijakan penting terkait pengelolaan Perusahaan. RUPS memiliki wewenang yang tidak diberikan kepada Direksi atau Dewan Komisaris dalam batas yang ditentukan dalam Undang-Undang No. 40 Tahun 2007 tentang Perseroan Terbatas dan/atau Anggaran Dasar Perusahaan.

RUPS memberikan tanggung jawab kepada Dewan Komisaris dan Direksi terkait pengelolaan perusahaan serta mengangkat dan memberhentikannya. RUPS juga mengevaluasi kinerja Dewan Komisaris dan Direksi, menyetujui perubahan Anggaran Dasar Perusahaan dan laporan keuangan serta menetapkan remunerasi anggota Dewan Komisaris dan Direksi. Dalam menjalankan fungsi strategisnya RUPS, Dewan Komisaris dan Direksi saling menghormati tugas, tanggung jawab dan wewenang masing-masing sesuai peraturan perundang-undangan dan anggaran dasar.

RUPS dan/atau Pemegang Saham tidak dapat melakukan intervensi terhadap tugas, fungsi dan wewenang Dewan Komisaris serta Direksi. Namun, Pemegang Saham memiliki hak untuk memberikan masukan dalam proses pengambilan keputusan penting menyangkut pengembangan dan masa depan Perusahaan dalam RUPS. RUPS juga menjadi forum evaluasi kinerja Dewan Komisaris dan Direksi dengan mempertimbangkan berbagai aspek terkait kinerja operasional Perusahaan.

PEDOMAN RUPS

Penyelenggaraan RUPS Perusahaan dilakukan dengan mengacu pada ketentuan sebagai berikut:

GENERAL MEETING OF SHAREHOLDERS (GMS)

The General Meeting of Shareholders (GMS) is a forum in which shareholders receive reports and make important decisions relating to the management of the Company. The GMS holds authority that is not delegated to the Board of Directors or the Board of Commissioners, within the limits set forth in Law No. 40 of 2007 concerning Limited Liability Companies and/or the Company's Articles of Association.

The GMS delegates responsibility to the Board of Commissioners and the Board of Directors with respect to the management of the Company, and has the authority to appoint and dismiss them. The GMS also evaluates the performance of the Board of Commissioners and the Board of Directors, approves amendments to the Company's Articles of Association and financial statements, and determines the remuneration of members of the Board of Commissioners and the Board of Directors. In carrying out its strategic functions, the GMS, the Board of Commissioners, and the Board of Directors mutually respect each other's respective duties, responsibilities, and authorities in accordance with applicable laws and regulations and the Articles of Association.

The GMS and/or Shareholders may not intervene in the duties, functions, and authorities of the Board of Commissioners and the Board of Directors. However, Shareholders have the right to provide input in the decision-making process on important matters concerning the development and future of the Company at the GMS. The GMS also serves as a forum for evaluating the performance of the Board of Commissioners and the Board of Directors, taking into account various aspects of the Company's operational performance.

GMS GUIDELINES

The Company's GMS is convened with reference to the following provisions:

1. Undang-Undang No. 40 Tahun 2007 tentang Perseroan Terbatas.
2. Peraturan Otoritas Jasa Keuangan (POJK) No. 15/POJK.04/2020 tentang Rencana dan Penyelenggaraan Rapat Umum Pemegang Saham Perusahaan Terbuka.
3. Peraturan Otoritas Jasa keuangan (POJK) Nomor 14 Tahun 2025 tentang Pelaksanaan Rapat Umum Pemegang Saham, Rapat Umum Pemegang Obligasi, dan Rapat Umum Pemegang Sukuk secara elektronik.
4. Surat Keputusan Direksi PT Bursa Efek Indonesia Nomor: Kep-00087/BEI/12-2025 perihal Peraturan Nomor I-E tentang Kewajiban Penyampaian Informasi.
5. Anggaran Dasar Perusahaan.

JENIS RUPS

RUPS Perusahaan terdiri dari RUPS Tahunan (RUPST) dan RUPS Luar Biasa (RUPSLB).

- RUPS Tahunan (RUPST) diselenggarakan sebagai pertanggungjawaban Dewan Komisaris dan Direksi terkait pengelolaan Perusahaan.

- RUPS Luar Biasa diselenggarakan setiap kali terdapat keharusan Perusahaan mengambil keputusan yang bersifat korporasi yang tidak menjadi wewenang Dewan Komisaris dan Direksi.

TATA CARA PENYELENGGARAAN RUPS

Tata cara penyelenggaraan RUPS Perusahaan mengacu pada (POJK) No. 15/POJK.04/2020 dan No. 16/POJK.04/2020 tanggal 20 April 2020, dengan informasi sebagai berikut:

1. Pemanggilan RUPS dilakukan dalam jangka waktu paling lambat 21 (dua puluh satu) hari sebelum tanggal pelaksanaan RUPS dengan tidak memperhitungkan tanggal pemanggilan dan tanggal pelaksanaan RUPS melalui situs web Bursa Efek Indonesia, situs web Perusahaan dan situs web penyedia e-RUPS.
2. Sebelum pemanggilan, paling lambat 14 (empat belas) hari sebelumnya, Perusahaan wajib menyampaikan pemberitahuan atau pengumuman rencana pemanggilan RUPS melalui situs web Bursa Efek Indonesia dan situs web Perusahaan.

1. Law No. 40 of 2007 concerning Limited Liability Companies.
2. Financial Services Authority Regulation (POJK) No. 15/POJK.04/2020 concerning the Planning and Conduct of General Meetings of Shareholders of Public Companies.
3. Financial Services Authority Regulation (POJK) No. 14 of 2025 concerning the Electronic Conduct of General Meetings of Shareholders, General Meetings of Bondholders, and General Meetings of Sukuk Holders.
4. Decree of the Board of Directors of PT Bursa Efek Indonesia No. Kep-00087/BEI/12-2025 concerning Regulation No. I-E on the Obligation to Submit Information.
5. The Company's Articles of Association.

TYPES OF GMS

The Company's GMS consists of the Annual General Meeting of Shareholders (AGMS) and the Extraordinary General Meeting of Shareholders (EGMS).

- The Annual General Meeting of Shareholders (AGMS) is held as a form of accountability of the Board of Commissioners and the Board of Directors with respect to the management of the Company.
- The Extraordinary General Meeting of Shareholders (EGMS) is held whenever the Company is required to make corporate decisions that fall outside the authority of the Board of Commissioners and the Board of Directors.

GMS PROCEDURES

The procedures for the conduct of the Company's GMS are governed by reference to POJK No. 15/POJK.04/2020 and POJK No. 16/POJK.04/2020 dated April 20, 2020, with the following information:

1. The GMS notice shall be issued no later than 21 (twenty-one) days prior to the date of the GMS, excluding the date of notice and the date of the GMS, through the Indonesia Stock Exchange website, the Company's website, and e-GMS provider website.

2. Prior to the notice, the Company is required to submit a notification or announcement of the planned GMS notice through the Indonesia Stock Exchange website and the Company's website no later than 14 (fourteen) days beforehand.

3. Terkait dengan status Perusahaan sebagai salah satu Perusahaan Terbuka serta dalam rangka keseragaman informasi mengenai rencana dan pelaksanaan RUPS, maka sesuai dengan ketentuan POJK No.15/POJK.04/2020 Perusahaan wajib menyampaikan terlebih dahulu mata acara rapat tersebut kepada OJK paling lambat 5 (lima) hari kerja sebelum pemberitahuan atau pengumuman.
4. Perusahaan dapat melaksanakan RUPS secara elektronik (e-RUPS) melalui penyedia e-RUPS. Informasi mengenai rencana pelaksanaan e-RUPS juga wajib dimuat dalam penyampaian mata acara RUPS kepada OJK dan pada saat pengumuman serta pemanggilan RUPS kepada pemegang saham.
5. Setelah pelaksanaan RUPS, Perusahaan wajib menyampaikan hasil rapat selambat-lambatnya 2 (dua) hari kerja setelah rapat tersebut dilaksanakan kepada OJK dan Bursa Efek Indonesia, serta mengumumkannya kepada Publik melalui situs web perusahaan.

3. With respect to the Company's status as a Public Company and in the interest of uniformity of information regarding the planning and conduct of the GMS, in accordance with the provisions of POJK No. 15/POJK.04/2020, the Company is required to submit the agenda of the meeting to the OJK no later than 5 (five) business days prior to the notification or announcement.
4. The Company may conduct the GMS electronically (e-GMS) through an e-GMS service provider. Information regarding the planned conduct of the e-GMS must also be included in the submission of the GMS agenda to the OJK and at the time of the GMS announcement and notice to shareholders.
5. Following the GMS convention, the Company is required to submit the results of the meeting no later than 2 (two) business days after the meeting is held to the OJK and the Indonesia Stock Exchange, and to announce the results to the Public through the Company's website.

Setiap saham yang dikeluarkan mempunyai 1 (satu) hak suara kecuali Anggaran Dasar menentukan lain. RUPS dapat dilakukan atas permintaan:

1. Pemegang Saham Seri A Dwiwarna.
2. Seorang atau lebih Pemegang Saham yang bersama-sama mewakili 1/10 atau lebih dari jumlah seluruh saham yang telah dikeluarkan Perusahaan dengan hak suara yang sah, dengan memenuhi ketentuan Anggaran Dasar ini dan peraturan Perundang-undangan.
3. Dewan Komisaris.

Each share issued carries 1 (one) voting right, unless otherwise determined by the Articles of Association. The GMS may be convened at the request of:

1. The Series A Dwiwarna Shareholder.
2. One or more Shareholders who collectively represent 1/10 or more of the total shares issued by the Company with valid voting rights, in compliance with the provisions of the Articles of Association and applicable laws and regulations.
3. The Board of Commissioners.

PEMEGANG SAHAM

Pemegang Saham merupakan individu atau badan hukum yang secara sah memiliki saham Perusahaan. Sesuai Anggaran Dasar Perusahaan, saham Perusahaan terdiri dari 1 lembar Saham Seri A Dwiwarna dan Saham Seri B yang dapat dimiliki oleh Negara Republik Indonesia dan/atau masyarakat. struktur kepemilikan Saham Seri B SMBR, yakni PT Semen Indonesia (Persero) Tbk sebesar 75,51%, PT Asuransi Jiwa IFG sebesar 7,89%, dan Masyarakat sebesar 16,6%.

SHAREHOLDERS

Shareholders are individuals or legal entities that lawfully hold shares in the Company. In accordance with the Company's Articles of Association, the Company's shares consist of 1 (one) Series A Dwiwarna Share and Series B Shares, which may be held by the Republic of Indonesia and/or the public. The ownership structure of SMBR's Series B Shares is as follows: PT Semen Indonesia (Persero) Tbk holds 75,51%, PT Asuransi Jiwa IFG holds 7,89%, and the Public holds 16,6%.

Perusahaan mengatur agar Pemegang Saham tidak diperkenankan melakukan intervensi terhadap fungsi, tugas dan wewenang Dewan Komisaris dan Direksi. Dalam hal pengambilan keputusan, hanya dapat dilakukan pada RUPS oleh Pemegang Saham secara wajar, transparan, dan untuk kepentingan perusahaan jangka panjang. Pemegang Saham

The Company stipulates that Shareholders are not permitted to intervene in the functions, duties, and authorities of the Board of Commissioners and the Board of Directors. With respect to decision-making, this may only be carried out at the GMS by Shareholders in a fair, transparent manner and in the long-term interests of the Company. Shareholders,

melalui RUPS memiliki kewenangan untuk menjalankan haknya sesuai dengan Anggaran Dasar Perusahaan dan peraturan perundang-undangan yang berlaku.

HAK PEMEGANG SAHAM

Perusahaan selalu memperhatikan dan menghormati hak dari para Pemegang Saham, termasuk hak untuk menerima pemberitahuan atas undangan pelaksanaan RUPS. Selain itu, Perusahaan membagi hak Pemegang Saham berdasarkan seri saham yang dimiliki, meliputi:

- **Pemegang Saham Seri A Dwiwarna**
  1. Menghadiri dan memberikan suara dalam RUPS, setiap satu saham mewakili 1 hak suara.
  2. Mengusulkan Calon Anggota Direksi dan Calon Anggota Dewan Komisaris.
  3. Mengusulkan mata acara RUPS.
  4. Menyetujui pengangkatan dan pemberhentian Dewan Komisaris dan Direksi.
  5. Menyetujui perubahan Anggaran Dasar termasuk perubahan permodalan.
  6. Menyetujui penggabungan, peleburan, pengambilalihan, pemisahan dan pembubaran Perusahaan.
  7. Menyetujui remunerasi Direksi dan Dewan Komisaris.
  8. Menyetujui pemindahtanganan aset.
  9. Menyetujui mengenai penyertaan dan pengurangan persentase penyertaan modal pada perusahaan lain.
  10. Menyetujui penggunaan laba.
  11. Menyetujui mengenai investasi dan pembiayaan jangka panjang yang tidak bersifat operasional.
  12. Meminta laporan dan penjelasan mengenai hal tertentu kepada Direksi dan Dewan Komisaris Perusahaan dengan memperhatikan peraturan yang berlaku di bidang Pasar Modal di Indonesia.
  13. Menerima pembayaran dividen dan sisa kekayaan hasil likuidasi.
  14. Menjalankan hak lainnya berdasarkan UUPT antara lain:
      a. Setiap Pemegang Saham berhak mengajukan gugatan terhadap Perusahaan ke Pengadilan Negeri apabila dirugikan karena tindakan Perusahaan yang dianggap tidak adil dan tanpa alasan wajar sebagai akibat keputusan RUPS, Direksi dan/atau Dewan Komisaris.

through the GMS, have the authority to exercise their rights in accordance with the Company's Articles of Association and applicable laws and regulations.

SHAREHOLDERS' RIGHTS

The Company consistently gives due attention to and respects the rights of Shareholders, including the right to receive notification of the GMS notice. In addition, the Company delineates Shareholders' rights based on the series of shares held, as follows:

- **Series A Dwiwarna Shareholders**
  1. To attend and vote at the GMS, with each share representing 1 (one) voting right.
  2. To propose candidates for members of the Board of Directors and candidates for members of the Board of Commissioners.
  3. To propose agenda items for the GMS.
  4. To approve the appointment and dismissal of the Board of Commissioners and the Board of Directors.
  5. To approve amendments to the Articles of Association, including changes to the capital structure.
  6. To approve mergers, consolidations, acquisitions, spin-offs, and the dissolution of the Company.
  7. To approve the remuneration of the Board of Directors and the Board of Commissioners.
  8. To approve the transfer of assets.
  9. To approve matters relating to equity participation and the reduction of the percentage of equity participation in other companies.
  10. To approve the appropriation of profits.
  11. To approve matters relating to non-operational long-term investments and financing.
  12. To request reports and explanations on specific matters from the Board of Directors and the Board of Commissioners of the Company, in compliance with applicable regulations in the Indonesian Capital Market.
  13. To receive dividend payments and the remaining assets resulting from liquidation.
  14. To exercise other rights under the Company Law (UUPT), including, among others:
      a. Every Shareholder has the right to file a lawsuit against the Company in the District Court if harmed by actions of the Company deemed unfair and without reasonable cause as a result of decisions of the GMS, the Board of Directors, and/or the Board of Commissioners.

b. Setiap Pemegang Saham berhak meminta kepada Perusahaan agar sahamnya dibeli dengan harga wajar apabila yang bersangkutan tidak menyetujui tindakan Perusahaan yang merugikan Pemegang Saham atau Perusahaan, berupa:
   I. Perubahan Anggaran Dasar.
   II. Pengalihan atau penjaminan kekayaan Perusahaan yang mempunyai nilai lebih dari 50% kekayaan bersih Perusahaan; atau penggabungan, peleburan, pengambilalihan atau pemisahan.

- **Pemegang Saham Seri B**
  1. Menghadiri dan mengeluarkan suara dalam RUPS, setiap satu saham mewakili 1 hak suara.
  2. Menerima pembayaran dividen dan sisa kekayaan hasil likuidasi.
  3. Menjalankan hak lainnya berdasarkan UUPT antara lain:
     a. Setiap Pemegang Saham berhak mengajukan gugatan terhadap Perusahaan ke Pengadilan Negeri apabila dirugikan karena tindakan Perusahaan yang dianggap tidak adil dan tanpa alasan wajar sebagai akibat keputusan RUPS, Direksi dan/atau Dewan Komisaris.
     b. Setiap Pemegang Saham berhak meminta kepada Perusahaan agar sahamnya dibeli dengan harga wajar apabila yang bersangkutan tidak menyetujui tindakan Perusahaan yang merugikan Pemegang Saham atau Perusahaan, berupa:
        I. Perubahan Anggaran Dasar.
        II. Pengalihan atau penjaminan kekayaan Perusahaan yang mempunyai nilai lebih dari 50% kekayaan bersih Perusahaan; atau penggabungan, peleburan, pengambilalihan atau pemisahan.

b. Every Shareholder has the right to request the Company to purchase their shares at a fair price if the Shareholder does not approve of actions of the Company that are detrimental to the Shareholder or the Company, in the form of:
   I. Amendments to the Articles of Association.
   II. Transfer or encumbrance of the Company's assets with a value exceeding 50% of the Company's net assets; or mergers, consolidations, acquisitions, or spin-offs.

- **Series B Shareholders**
  1. To attend and cast votes at the GMS, with each share representing 1 (one) voting right.
  2. To receive dividend payments and the remaining assets resulting from liquidation.
  3. To exercise other rights under the Company Law (UUPT), including, among others:
     a. Every Shareholder has the right to file a lawsuit against the Company in the District Court if harmed by actions of the Company deemed unfair and without reasonable cause as a result of decisions of the GMS, the Board of Directors, and/or the Board of Commissioners.
     b. Every Shareholder has the right to request the Company to purchase their shares at a fair price if the Shareholder does not approve of actions of the Company that are detrimental to the Shareholder or the Company, in the form of:
        I. Amendments to the Articles of Association.
        II. Transfer or encumbrance of the Company's assets with a value exceeding 50% of the Company's net assets; or mergers, consolidations, acquisitions, or spin-offs.

PELAKSANAAN RUPS

Di tahun 2025, Perusahaan telah mengadakan RUPS yaitu RUPST pada tanggal 27 Mei 2025, dan RUPSLB sebanyak 2 (dua) kali pada tanggal 29 Oktober 2025 dan 18 Desember 2025.

GMS CONVENTION

In 2025, the Company held a number of GMS, the Annual General Meeting of Shareholders (AGMS) on May 27, 2025, and 2 (two) Extraordinary General Meetings of Shareholders (EGMS) on October 29, 2025 and December 18, 2025.

RUPS TAHUNAN (RUPST) 27 MEI 2025

Pengumuman RUPST

Sesuai dengan ketentuan Anggaran Dasar Perseroan dan Peraturan Otoritas Jasa Keuangan (POJK) No. 15/POJK.04/2020 tanggal 21 April 2020 tentang Rencana dan Penyelenggaraan Rapat Umum Pemegang Saham Perusahaan Terbuka ("POJK"), maka dengan ini disampaikan bahwa:

1. Pemegang saham yang berhak hadir dalam Rapat adalah pemegang saham Perseroan yang namanya tercatat dalam Daftar Pemegang Saham Perseroan dan atau sesuai dengan catatan saldo rekening efek di PT Kustodian Sentral Efek Indonesia ("KSEI") pada penutupan perdagangan saham di Bursa Efek Indonesia pada tanggal 02 Mei 2025 sampai dengan pukul 16:00 WIB.
2. Pemegang saham Perseroan yang berhak mengusulkan Mata Acara Rapat adalah : a. Pemegang saham Seri A Dwiwarna; b. 1 (satu) pemegang saham atau lebih yang mewakili 1/20 (satu per dua puluh) atau lebih dari jumlah seluruh saham dengan hak suara. Yang disampaikan secara tertulis kepada Perseroan paling lambat 7 (tujuh) hari sebelum tanggal Pemanggilan Rapat atau tanggal 28 April 2025 dengan disertai alasan dan bahan usulan mata acara Rapat dengan memenuhi ketentuan peraturan perundang-undangan yang berlaku.
3. Pemanggilan Rapat akan diumumkan melalui eASY.KSEI, situs web Bursa Efek Indonesia dan situs web Perseroan pada tanggal 05 Mei 2025.
4. Perseroan akan menyelenggarakan Rapat secara fisik dan elektronik, oleh karena itu Perseroan menghimbau kepada para pemegang saham yang berhak hadir dalam Rapat namun berhalangan hadir secara fisik, untuk hadir secara elektronik atau dapat memberikan kuasa kehadiran dan suaranya melalui fasilitas e-Proxy dalam eASY.KSEI yang disediakan oleh KSEI pada tautan https://akses.ksei.co.id/ atau dengan mengunduh formulir Surat Kuasa di *website* Perseroan dan memberikan kuasa kepada petugas Biro Administrasi Efek yang ditunjuk Perseroan sebagai mekanisme pemberian kuasa dalam proses penyelenggaraan Rapat. Fasilitas e-Proxy pada eASY.KSEI tersedia bagi pemegang saham yang berhak untuk hadir dalam Rapat sejak tanggal Pemanggilan Rapat sampai 1(satu) hari kerja sebelum penyelenggaraan Rapat yaitu 26 Mei 2025.

ANNUAL GENERAL MEETING OF SHAREHOLDERS (AGMS) DATED MAY 27, 2025

AGMS Announcement

In accordance with the provisions of the Company's Articles of Association and Financial Services Authority Regulation (POJK) No. 15/POJK.04/2020 dated April 21, 2020 concerning the Planning and Conduct of General Meetings of Shareholders of Public Companies (the "POJK"), it is hereby notified that:

1. Shareholders entitled to attend the Meeting are shareholders of the Company whose names are recorded in the Company's Register of Shareholders and/or in accordance with the securities account balance records at PT Kustodian Sentral Efek Indonesia ("KSEI") at the close of trading on the Indonesia Stock Exchange on May 2, 2025 at 4:00 p.m. Western Indonesia Time (WIB).
2. Shareholders of the Company entitled to propose agenda items for the Meeting are: a. Series A Dwiwarna Shareholders; b. one (1) or more shareholders collectively representing 1/20 (one-twentieth) or more of the total shares with voting rights. Such proposals must be submitted in writing to the Company no later than 7(seven) days prior to the date of the Meeting Notice, or by April 28, 2025, accompanied by the reasons and supporting materials for the proposed agenda items, in compliance with applicable laws and regulations.
3. The Meeting Notice will be announced through eASY.KSEI, the Indonesia Stock Exchange website, and the Company's website on May 5, 2025.
4. The Company will conduct the Meeting both physically and electronically. As such, the Company encourages shareholders entitled to attend the Meeting who are unable to attend in person to attend electronically or to grant a proxy for their attendance and voting through the e-Proxy facility on eASY.KSEI provided by KSEI at the link https://akses.ksei.co.id/, or by downloading the Power of Attorney form from the Company's website and granting a proxy to the designated Securities Administration Bureau officer appointed by the Company as the proxy mechanism in the conduct of the Meeting. The e-Proxy facility on eASY.KSEI is available to shareholders entitled to attend the Meeting from the date of the Meeting Notice until 1 (one) business day prior to the conduct of the Meeting, i.e., May 26, 2025.

Pemanggilan RUPST

Direksi PT Semen Baturaja Tbk ("Perseroan") dengan ini mengundang Para Pemegang Saham Perseroan untuk menghadiri Rapat Umum Pemegang Saham Tahunan ("Rapat") yang akan diselenggarakan pada:

Hari / Tanggal : Selasa / 27 Mei 2025
Waktu : Pukul 14:00 WIB – selesai
Tempat : SIGnature Lounge, The East Tower Lantai 18, Mega Kuningan, Jakarta Selatan

Catatan:

1. Pemanggilan ini berlaku sebagai undangan resmi, sehingga Perseroan tidak mengirimkan undangan Rapat tersendiri kepada pemegang saham;
2. Pemegang saham yang berhak hadir atau diwakili dalam Rapat adalah pemegang saham yang namanya tercatat dalam Daftar Pemegang Saham Perusahaan atau sesuai dengan catatan saldo rekening efek di PT Kustodian Sentral Efek Indonesia ("KSEI") tanggal 02 Mei 2025 pukul 16.00WIB;
3. Perseroan akan menyelenggarakan Rapat secara elektronik dan fisik terbatas (*hybrid*) dimana pemegang saham yang tidak dapat hadir dalam Rapat dapat menunjuk seorang wakilnya yang sah dengan memberikan Surat Kuasa, dengan ketentuan bahwa bagi anggota Direksi, Dewan Komisaris dan karyawan Perusahaan dapat bertindak selaku kuasa pemegang saham dalam Rapat, namun suara mereka tidak dihitung dalam pemungutan suara. Perseroan mengimbau kepada pemegang saham untuk hadir secara elektronik melalui eASY.KSEI yang disediakan KSEI atau dapat memberikan kuasa melalui fasilitas eProxy eASY.KSEI, dengan prosedur sebagai berikut:
   a. Pemegang saham harus terdaftar dalam fasilitas Acuan Kepemilikan Sekuritas KSEI ("AKSesKSEI"). Apabila belum terdaftar, pemegang saham dapat melakukan registrasi melalui situswebakses.ksei.co.id.
   b. Pemegang saham yang telah terdaftar dapat memberikan kuasanya secara elektronik melalui eASY.KSEI.
   c. Jangka waktu pemegang saham dapat menyampaikan kuasa dan suaranya, melakukan perubahan penunjukan penerima kuasa dan/atau mengubah pilihan suara, maupun pencabutan kuasa, adalah sejak tanggal

AGMS Notice

The Board of Directors of PT Semen Baturaja Tbk (the "Company") hereby invites the Shareholders of the Company to attend the Annual General Meeting of Shareholders (the "Meeting") to be held on:

Day / Date : Tuesday, May 27, 2025
Time : 2:00 p.m. WIB — until conclusion
Venue : SIGnature Lounge, The East Tower, 18th Floor, Mega Kuningan, South Jakarta

Notes:

1. This notice serves as the official invitation. Therefore, the Company will not send separate meeting invitations to shareholders.
2. Shareholders entitled to attend or be represented at the Meeting are those whose names are recorded in the Company's Register of Shareholders or in accordance with the securities account balance records at PT Kustodian Sentral Efek Indonesia ("KSEI") as of May 2, 2025 at 4:00 p.m. WIB.
3. The Company will conduct the Meeting in a hybrid format, both electronically and with limited physical attendance, whereby shareholders who are unable to attend the Meeting in person may appoint a duly authorized representative by issuing a Power of Attorney, provided that members of the Board of Directors, Board of Commissioners, and employees of the Company may act as proxies for shareholders at the Meeting; however, their votes shall not be counted in the voting process. The Company encourages shareholders to attend electronically through eASY.KSEI provided by KSEI, or to grant a proxy through the eProxy facility on eASY.KSEI, in accordance with the following procedures:
   a. Shareholders must be registered in KSEI's Securities Ownership Reference facility ("AKSesKSEI"). If not yet registered, shareholders may register through the website akses.ksei.co.id.
   b. Registered shareholders may grant their proxy electronically through eASY.KSEI.
   c. The period during which shareholders may submit their proxy and votes, make changes to the designation of the proxy recipient and/or change their voting preference, or revoke their proxy, is from the

pemanggilan Rapat hingga selambat-lambatnya 1 (satu) hari kerja sebelum tanggal pelaksanaan Rapat.

d. Panduan registrasi, penggunaan, dan penjelasan lebih lanjut mengenai eASY.KSEI dapat dilihat pada situs web Perseroan (www.semenbaturaja.co.id), easy.ksei.co.id, dan akses.ksei.co.id.

4. Dalam hal pemegang saham tidak dapat mengakses eASY.KSEI dalam tautan akses.ksei.co.id, pemegang saham dapat mengunduh formulir Surat Kuasa pada situs web Perseroan, untuk memberikan kuasa dan suaranya dalam Rapat. Surat Kuasa tersebut wajib dikirimkan kepada Biro Administrasi Efek ("BAE") Perseroan yaitu PT Datindo Entrycom, yang beralamat di Jl. Hayam Wuruk No. 28, Jakarta 10220, Telp. (021) 3508077, selambat-lambatnya 1 (satu) hari kerja sebelum tanggal pelaksanaan Rapat yaitu tanggal 26 Mei 2025 pukul 15.00 WIB;
5. Pemegang saham atau kuasanya yang akan menghadiri Rapat diminta untuk menyerahkan fotokopi Kartu Tanda Penduduk atau tanda pengenal lainnya sebelum memasuki ruang Rapat. Bagi pemegang saham berbentuk Badan Hukum diminta untuk membawa fotokopi dokumen terbaru Anggaran Dasar dan susunan pengurus Perusahaan. Bagi pemegang saham dalam penitipan kolektif KSEI diwajibkan menyerahkan Konfirmasi Tertulis Untuk Rapat, yang dapat diperoleh di kantor BAE atau bank kustodian pemegang saham membuka rekening efeknya;
6. Bahan-bahan yang akan dibicarakan dalam Rapat ("Bahan Rapat") dapat diunduh pada situs web Perseroan sejak tanggal Pemanggilan ini. Perseroan tidak menyediakan Bahan Rapat dalam bentuk *hardcopy* maupun *softcopy (flash disk)*;
7. Untuk pengaturan dan tertibnya Rapat, pemegang saham atau kuasanya dimohon dengan hormat agar hadir di tempat Rapat selambat-lambatnya 30 menit sebelum Rapat dimulai.

PENYELENGGARAAN RUPST

Proses penyelenggaraan Rapat Umum Pemegang Saham Tahunan dilaksanakan berdasarkan Peraturan Otoritas Jasa Keuangan No. 15/POJK.04/2020 tentang Rencana dan Penyelenggaraan Rapat Umum Pemegang Saham Perusahaan Terbuka dan Peraturan Otoritas Jasa Keuangan No. 16/POJK.04/2020 tentang Pelaksanaan Rapat Umum Pemegang Perusahaan Terbuka Secara Elektronik.

date of the Meeting Notice until no later than 1 (one) business day prior to the date of the Meeting.

d. Registration guidelines, usage instructions, and further information regarding eASY.KSEI may be accessed on the Company's website (www.semenbaturaja.co.id), easy.ksei.co.id, and akses.ksei.co.id.

4. In the event that a shareholder is unable to access eASY.KSEI at akses.ksei.co.id, the shareholder may download the Power of Attorney form from the Company's website to grant a proxy and cast their votes at the Meeting. The Power of Attorney must be submitted to the Company's Securities Administration Bureau ("BAE"), PT Datindo Entrycom, located at Jl. Hayam Wuruk No. 28, Jakarta 10220, Tel. (021) 3508077, no later than 1 (one) business day prior to the date of the Meeting, i.e., May 26, 2025 at 3:00 p.m. WIB.
5. Shareholders or their proxies attending the Meeting are requested to present a photocopy of their National Identity Card or other valid identification prior to entering the Meeting room. Shareholders in the form of Legal Entities are requested to bring a photocopy of the latest Articles of Association and the current composition of the Company's management. Shareholders holding shares in KSEI's collective custody are required to present a Written Confirmation for the Meeting, which may be obtained at the BAE office or the custodian bank where the shareholder holds their securities account.
6. Materials to be discussed at the Meeting ("Meeting Materials") may be downloaded from the Company's website from the date of this Notice. The Company will not provide Meeting Materials in hardcopy or softcopy (flash drive) format.
7. For the orderly conduct of the Meeting, shareholders or their proxies are respectfully requested to arrive at the Meeting venue no later than 30 minutes before the Meeting commences.

AGMS CONVENTION

The Annual General Meeting of Shareholders was convened in accordance with Financial Services Authority Regulation No. 15/POJK.04/2020 concerning the Planning and Conduct of General Meetings of Shareholders of Public Companies, and Financial Services Authority Regulation No. 16/POJK.04/2020 concerning the Electronic Conduct of General Meetings of Shareholders of Public Companies.

TAHAPAN PENYELENGGARAAN RUPST / AGMS IMPLEMENTATION STAGES

Tahapan / *Stage*	Ketentuan / *Requirement*	Realisasi / *Realization*
Pengumuman RUPST / AGMS Announcement	Pengumuman RUPST disampaikan paling lambat 14 hari sebelum tanggal pemanggilan RUPS, dengan tidak memperhitungkan tanggal pengumuman dan tanggal pemanggilan / The AGMS announcement shall be submitted no later than 14 days prior to the date of the GMS notice, excluding the date of the announcement and the date of the notice	Pengumuman RUPST telah disampaikan melalui Bursa Efek Indonesia, Otoritas Jasa Keuangan (OJK) dan situs web Perusahaan pada tanggal 17 April 2025 / The AGMS announcement was submitted through the Indonesia Stock Exchange, the Financial Services Authority (OJK), and the Company's website on April 17, 2025
Pemanggilan RUPST / AGMS Notice	Pemanggilan RUPST disampaikan paling lambat 21 hari sebelum tanggal pelaksanaan RUPST, dengan tidak memperhitungkan tanggal pengumuman dan tanggal pemanggilan / The AGMS notice shall be submitted no later than 21 days prior to the date of the AGMS, excluding the date of the announcement and the date of the notice	Pemanggilan RUPST telah disampaikan melalui Bursa Efek Indonesia, Otoritas Jasa Keuangan (OJK) dan situs web perusahaan pada tanggal 5 Mei 2025 / The AGMS notice was submitted through the Indonesia Stock Exchange, the Financial Services Authority (OJK), and the Company's website on May 5, 2025
Pelaksanaan RUPST / AGMS Convention	Pelaksanaan dilaksanakan pada hari Selasa, 27 Mei 2025 pukul 14.00 WIB di SIGnature Lounge The East Tower Lt. 18, Mega Kuningan, Jakarta Selatan. / The Meeting was held on Tuesday, May 27, 2025 at 2:00 p.m. WIB at SIGnature Lounge, The East Tower, 18th Floor, Mega Kuningan, South Jakarta	Jumlah Saham dengan Hak Suara 7.517.394.800 lembar saham atau 75,6845589% / Total Shares with Voting Rights: 7,517,394,800 shares, representing 75.6845589%
Penyampaian Ringkasan Risalah RUPST / Submission of the AGMS Minutes Summary	Ringkasan Risalah RUPS disampaikan paling lambat 2 hari setelah tanggal pelaksanaan RUPST / The GMS Minutes Summary shall be submitted no later than 2 days after the date of the AGMS	Penyampaian Ringkasan Risalah RUPST telah disampaikan melalui Bursa Efek Indonesia, Otoritas Jasa Keuangan (OJK) dan situs web perusahaan pada tanggal 2 Juni 2025 / The AGMS Minutes Summary was submitted through the Indonesia Stock Exchange, the Financial Services Authority (OJK), and the Company's website on June 2, 2025

KETENTUAN KUORUM

Dalam Rapat telah dihadiri oleh para pemegang saham dan/atau kuasanya yang hadir dan/atau yang diwakili dalam Rapat, termasuk pemegang saham yang hadir secara elektronik (*e-proxy*) melalui *online* eASY.KSEI sejumlah 1 saham Seri A Dwiwarna dan 7.517.394.799 saham Seri B atau seluruhnya sejumlah 7.517.394.800 saham atau lebih kurang 75,6845589% dari jumlah seluruh saham dengan hak suara yang sah yang telah dikeluarkan oleh Perseroan yaitu sebesar 9.932.534.336 saham.

QUORUM REQUIREMENTS

The Meeting was attended by shareholders and/or their proxies who were present and/or represented at the Meeting, including shareholders who attended electronically (e-proxy) through the online eASY.KSEI platform, totaling 1 Series A Dwiwarna share and 7,517,394,799 Series B shares, or an aggregate of 7,517,394,800 shares, representing approximately 75.6845589% of the total shares with valid voting rights issued by the Company, amounting to 9,932,534,336 shares.

PROSES PENGHITUNGAN SUARA

Perhitungan suara dan prosedur pemungutan suara dalam RUPS Tahunan dijelaskan dalam Tata Tertib RUPS yang dibagikan kepada Pemegang Saham dan dibacakan oleh Pimpinan Rapat sebelum RUPS dimulai. Informasi mengenai Tata Tertib RUPS dipublikasikan dalam situs web Perusahaan sebelum pelaksanaan RUPS.

VOTE CALCULATION PROCESS

The vote calculation and voting procedures at the Annual GMS are set out in the GMS Rules of Procedure, which were distributed to Shareholders and read out by the Chairperson of the Meeting prior to the commencement of the GMS. Information regarding the GMS Rules of Procedure was published on the Company's website prior to the conduct of the GMS.

Mekanisme pengambilan keputusan RUPS adalah sebagai berikut:

1. Keputusan Rapat diambil berdasarkan musyawarah untuk mufakat. Dalam hal keputusan berdasarkan musyawarah untuk mufakat tidak tercapai, maka keputusan diambil dengan pemungutan suara, sesuai dengan kuorum pengambilan keputusan yang diatur di dalam Anggaran Dasar Perusahaan.
2. Pemungutan suara terhadap setiap mata acara Rapat dilakukan secara terbuka dengan prosedur mempersilahkan mereka yang TIDAK SETUJU dan/atau memberikan suara ABSTAIN untuk mengangkat tangan dan menyerahkan kartu suara yang telah diisi kepada petugas Rapat. Mereka yang tidak mengangkat tangan, dianggap mengeluarkan suara yang sama dengan suara mayoritas Pemegang Saham. Ketentuan pemungutan suara ini secara *mutatis mutandis* berlaku bagi pemegang saham yang memberikan kuasa melalui *e-proxy*.

The GMS decision-making mechanism is as follows:

1. Meeting resolutions are adopted by deliberation to reach consensus. In the event that a resolution by deliberation to reach consensus cannot be achieved, the resolution shall be adopted by voting, in accordance with the decision-making quorum stipulated in the Company's Articles of Association.
2. Voting on each agenda item of the Meeting is conducted openly, whereby those who DISAGREE and/or cast an ABSTAIN vote are requested to raise their hand and submit their completed voting card to the Meeting officers. Those who do not raise their hand are deemed to have cast the same vote as the majority of Shareholders. These voting provisions apply mutatis mutandis to shareholders who have granted their proxy through e-proxy.

KEHADIRAN RUPST

KEHADIRAN RUPST

Nama / *Name*	Jabatan / *Position*	Kehadiran RUPST / *AGMS Attendance*
Dewan Komisaris / Board of Commissioners		
Alex Iskandar Munaf	Komisaris Utama/Independen / President Commissioner/ Independent Commissioner	Hadir / Present
Hadi Daryanto	Komisaris / Commissioner	Hadir / Present
Inosentius Samsul	Komisaris / Commissioner	Hadir / Present
Chowadja Sanova	Komisaris Independen / Independent Commissioner	Hadir / Present
Direksi / Board of Directors		
Suherman Yahya	Direktur Utama / President Director	Hadir / Present
Rahmat Hidayat	Direktur (Fungsi Keuangan dan SDM) / Director (Finance and Human Capital Function)	Hadir / Present
Muhammad Syafitri	Direktur Operasi / Director of Operations	Hadir / Present
Lembaga & Profesi Penunjang Pasar Modal / Capital Market Supporting Institutions & Professionals		
PT Datindo Entrycom	Biro Administrasi Efek / Share Registrar	Hadir / Present
Aulia Taufani, S.H.	Notaris / Notary	Hadir / Present

AGENDA RUPST

Agenda RUPST Tahun buku 2024 yang diselenggarakan pada tanggal 27 Mei 2025 adalah sebagai berikut:

1. Persetujuan Laporan Tahunan dan Pengesahan Laporan Keuangan Konsolidasian Perseroan Tahun Buku 2024, termasuk Laporan Tugas Pengawasan Dewan Komisaris Tahun Buku 2024, serta Pengesahan Laporan Keuangan Program Pendanaan Usaha Mikro dan Usaha Kecil (PUMK) Tahun Buku 2024 sekaligus pemberian pelunasan dan

AGMS AGENDA

The AGMS agenda for the 2024 Fiscal Year, held on May 27, 2025, is as follows:

1. Approval of the Annual Report and Ratification of the Company's Consolidated Financial Statements for the 2024 Fiscal Year, including the Board of Commissioners' Supervisory Duties Report for the 2024 Fiscal Year, as well as Ratification of the Financial Statements of the Micro and Small Enterprise Funding Program (PUMK) for the

pembebasan tanggung jawab sepenuhnya (*volledig acquit et de charge*) kepada Direksi dan Dewan Komisaris atas Tindakan pengurusan dan pengawasan yang telah dijalankan selama Tahun Buku 2024;

2. Penetapan penggunaan Laba Bersih Perseroan, termasuk pembagian Dividen untuk Tahun Buku 2024;

3. Penetapan Gaji/Honorarium berikut Fasilitas dan Tunjangan untuk Direksi dan Dewan Komisaris Perseroan Tahun Buku 2025, serta Tantiem/Insentif Kinerja/Insentif Khusus untuk Direksi dan Dewan Komisaris Perseroan atas Kinerja Tahun Buku 2024;

4. Penunjukan Kantor Akuntan Publik untuk mengaudit Laporan Keuangan Konsolidasian Perseroan Tahun Buku 2025 dan Laporan Keuangan Program Pendanaan Usaha Mikro Kecil Tahun Buku 2025;

5. Perubahan Susunan Pengurus Perseroan.

2024 Fiscal Year, along with the granting of full discharge and release of liability (volledig acquit et de charge) to the Board of Directors and the Board of Commissioners for the management and supervisory actions carried out during the 2025 Fiscal Year.

2. Determination of the appropriation of the Company's Net Profit, including the distribution of Dividends for the 2024 Fiscal Year.

3. Determination of Salaries/Honoraria along with Facilities and Allowances for the Company's Board of Directors and Board of Commissioners for the 2025 Fiscal Year, as well as Tantiem/Performance Incentives/Special Incentives for the Company's Board of Directors and Board of Commissioners in respect of performance for the 2024 Fiscal Year.

4. Appointment of a Public Accounting Firm to audit the Company's Consolidated Financial Statements for the 2025 Fiscal Year and the Financial Statements of the Micro and Small Enterprise Funding Program for the 2025 Fiscal Year.

5. Amendment to the Composition of the Company's Management.

HASIL KEPUTUSAN RUPST

Ringkasan risalah RUPS Tahunan Tahun Buku 2024 dipublikasikan pada situs Perseroan, yaitu www.semenbaturaja.co.id dalam dua bahasa dan disampaikan pada Otoritas Jasa Keuangan dan Lembaga Pasar Modal lainnya pada tanggal 2 Juni 2025 dalam Bahasa Indonesia dan Bahasa Inggris.

AGMS RESOLUTIONS

The summary of the minutes of the Annual GMS for the 2024 Fiscal Year was published on the Company's website at www.semenbaturaja.co.id in two languages, and submitted to the Financial Services Authority and other Capital Market Institutions on June 2, 2025 in both Indonesian and English.

Hasil keputusan RUPS tahun 2025 adalah sebagai berikut / The resolutions of the 2025 GMS are as follows:

Mata Acara Pertama / *First Agenda*	
Agenda	Persetujuan Laporan Tahunan dan Pengesahan Laporan Keuangan Konsolidasian Perseroan Tahun Buku 2024, termasuk Laporan Tugas Pengawasan Dewan Komisaris Tahun Buku 2024, serta Pengesahan Laporan Keuangan Program Pendanaan Usaha Mikro dan Usaha Kecil (PUMK) Tahun Buku 2024 sekaligus pemberian pelunasan dan pembebasan tanggung jawab sepenuhnya (*volledig acquit et de charge*) kepada Direksi dan Dewan Komisaris atas Tindakan pengurusan dan pengawasan yang telah dijalankan selama Tahun Buku 2024 / Approval of the Annual Report and Ratification of the Company's Consolidated Financial Statements for the 2024 Fiscal Year, including the Board of Commissioners' Supervisory Duties Report for the 2024 Fiscal Year, as well as Ratification of the Financial Statements of the Micro and Small Enterprise Funding Program (PUMK) for the 2024 Fiscal Year, along with the granting of full discharge and release of liability *(volledig acquit et de charge)* to the Board of Directors and the Board of Commissioners for the management and supervisory actions carried out during the 2024 Fiscal Year.
Jumlah Pemegang Saham yang Bertanya/ Memberikan Pendapat / Number of Shareholders Who Asked Questions/ Provided Opinions	Tidak ada / None

Mata Acara Pertama / *First Agenda*		
Hasil Pemungutan Suara / Voting Results	**Setuju / Agree**	7.517.294.200 suara atau 99,9986618% / Voting Results
	Tidak Setuju / Disagree	25.500 suara atau 0,0003392% / 25,500 votes or 0.0003392%
	Abstain	75.100 suara atau 0,0009990% / 75,100 votes or 0.0009990%
Hasil Keputusan / Resolution	1. Menyetujui Laporan Tahunan Perseroan, termasuk Laporan Tugas Pengawasan Dewan Komisaris, dan Laporan Pelaksanaan Program Tanggung Jawab Sosial dan Lingkungan untuk Tahun Buku 2024 yang berakhir pada tanggal 31 Desember 2024; / To approve the Company's Annual Report, including the Board of Commissioners' Supervisory Duties Report and the Social and Environmental Responsibility Program Implementation Report for the 2024 Fiscal Year ended December 31, 2024. 2. Mengesahkan / To ratify: a. Laporan Keuangan Konsolidasian Perseroan untuk Tahun Buku 2024 yang berakhir pada tanggal 31 Desember 2024, yang telah diaudit oleh Kantor Akuntan Publik (KAP) Liana Ramon Xenia & Rekan (bagian dari jaringan Deloitte) sesuai Laporan No. 00092/2.1460/AU.1/04/1672-2/1/III/2025 tanggal 25 Maret 2025 dengan opini "Wajar, dalam semua hal yang material"; / The Company's Consolidated Financial Statements for the 2024 Fiscal Year ended December 31, 2024, which have been audited by the Public Accounting Firm (KAP) Liana Ramon Xenia & Rekan (part of Deloitte's network) in accordance with Report No. 00092/2.1460/AU.1/04/1672-2/1/III/2025 dated March 25, 2025, with an "Unqualified" opinion. b. Laporan Keuangan Program Pendanaan Usaha Mikro dan Usaha Kecil Tahun Buku 2024 yang berakhir pada tanggal 31 Desember 2024 sebagaimana yang telah diaudit oleh Kantor Akuntan Publik Liana Ramon Xenia &Rekan (bagian dari jaringan Deloitte) sesuai Laporan No. 00095/2.1460/AU.2/11/1672-2/1/III/2025tanggal 26 Maret 2025 dengan opini "Wajar, dalam semua hal yang material". / The Financial Statements of the Micro and Small Enterprise Funding Program for the 2024 Fiscal Year ended December 31, 2024, as audited by KAP Liana Ramon Xenia & Rekan (part of Deloitte's network) in accordance with Report No. 00095/2.1460/AU.2/11/1672-2/1/III/2025 dated March 26, 2025, with an "unqualified" opinion. 3. Memberikan pelunasan dan pembebasan tanggung jawab sepenuhnya (*volledig acquit et de charge*) kepada seluruh anggota Direksi atas tindakan pengurusan Perseroan dan kepada seluruh anggota Dewan Komisaris atas Tindakan pengawasan Perseroan yang telah dijalankan selama Tahun Buku 2024 yang berakhir pada tanggal 31 Desember 2024, sepanjang tindakan tersebut bukan merupakan tindak pidana dan tindakan tersebut tercermin dalam laporan tersebut di atas. / To grant full discharge and release of liability *(volledig acquit et de charge)* to all members of the Board of Directors for their management actions and to all members of the Board of Commissioners for their supervisory actions carried out on behalf of the Company during the 2024 Fiscal Year ended December 31, 2024, to the extent that such actions do not constitute criminal acts and are reflected in the aforementioned reports.	
Status Tindak Lanjut / Follow-Up Status	Telah direalisasikan. / Realized.	

Mata Acara Kedua / *Second Agenda*		
Agenda	Penetapan penggunaan Laba Bersih Perseroan, termasuk pembagian Dividen untuk Tahun Buku 2024. / Determination of the appropriation of the Company's Net Profit, including the distribution of Dividends for the 2024 Fiscal Year.	
Jumlah Pemegang Saham yang Bertanya/ Memberikan Pendapat / Number of Shareholders Who Asked Questions/ Provided Opinions	Tidak ada / None	
Hasil Pemungutan Suara / Voting Results	**Setuju / Agree**	7.517.294.200 suara atau 99,9986618% / 7,517,294,200 votes or 99.9986618%
	Tidak Setuju / Disagree	25.500 suara atau 0,0003392% / 25,500 votes or 0.0003392%
	Abstain	75.100 suara atau 0,0009990% / 75,100 votes or 0.0009990%

Mata Acara Kedua / *Second Agenda*	
Hasil Keputusan / Resolution	Menetapkan penggunaan Laba Bersih Konsolidasian yang dapat diatribusikan kepada Pemilik Entitas Induk untuk Tahun Buku 2024 sebesar Rp129.254.004.055 (seratus dua puluh sembilan miliar dua ratus lima puluh empat juta empat ribu lima puluh lima Rupiah), sebagai berikut: / To determine the appropriation of the Consolidated Net Profit attributable to the Owners of the Parent Entity for the 2024 Fiscal Year in the amount of Rp129,254,004,055 (one hundred twenty-nine billion two hundred fifty-four million four thousand and fifty-five Rupiah), as follows: 1. Sebesar 20% atau sejumlah Rp25.850.800.811 (dua puluh lima miliar delapan ratus lima puluh juta delapan ratus ribu delapan ratus sebelas Rupiah) atau sebesar Rp2,60264 (dua koma enam nol dua enam empat Rupiah) per saham ditetapkan sebagai Dividen tunai. Pembayaran dilaksanakan dengan ketentuan sebagai berikut: / An amount of 20%, or Rp25,850,800,811 (twenty-five billion eight hundred fifty million eight hundred thousand eight hundred and eleven Rupiah), or Rp2.60264 (two point six zero two six four Rupiah) per share, is designated as a cash Dividend. Payment shall be carried out subject to the following terms: a. Dividen untuk Tahun Buku 2024 dibayarkan secara proporsional kepada setiap Pemegang Saham yang namanya tercatat dalam Daftar Pemegang Saham pada tanggal pencatatan (*recording date*). / The Dividend for the 2024 Fiscal Year shall be paid on a proportional basis to each Shareholder whose name is recorded in the Register of Shareholders on the recording date. b. Direksi diberi wewenang dan kuasa dengan hak substitusi untuk melakukan: / The Board of Directors is granted the authority and power, with the right of substitution, to carry out the following: 1) Penetapan jadwal dan tata cara pembagian yang berkaitan dengan Pembayaran Dividen untuk Tahun Buku 2024 sesuai dengan ketentuan perundang-undangan; / Determination of the schedule and procedures relating to the payment of the Dividend for the 2024 Fiscal Year in accordance with applicable laws and regulations; 2) Pemotongan pajak Dividen sesuai peraturan perpajakan yang berlaku; / Withholding of Dividend tax in accordance with applicable tax regulations; 3) Hal-hal terkait teknis lainnya sesuai dengan ketentuan peraturan perundang- undangan, termasuk melakukan pembulatan ke atas untuk pembayaran Dividen per saham. / Other related technical matters in accordance with applicable laws and regulations, including rounding up the Dividend payment per share. 2. Sebesar 80% atau sejumlah Rp103.403.203.244 (seratus tiga miliar empat ratus tiga juta dua ratus tiga ribu dua ratus empat puluh empat Rupiah) ditetapkan sebagai laba ditahan. / An amount of 80%, or Rp103,403,203,244 (one hundred three billion four hundred three million two hundred three thousand two hundred and forty-four Rupiah), is designated as retained earnings.
Status Tindak Lanjut / Follow-Up Status	Telah direalisasikan. / Realized.

Mata Acara Ketiga / *Third Agenda*		
Agenda	Penetapan Gaji/Honorarium berikut Fasilitas dan Tunjangan untuk Direksi dan Dewan Komisaris Perseroan Tahun Buku 2025, serta Tantiem/Insentif Kinerja/Insentif Khusus untuk Direksi dan Dewan Komisaris Perseroan atas Kinerja Tahun Buku 2024 / Determination of Salaries/Honoraria along with Facilities and Allowances for the Company's Board of Directors and Board of Commissioners for the 2025 Fiscal Year, as well as Tantiem/Performance Incentives/Special Incentives for the Company's Board of Directors and Board of Commissioners in respect of performance for the 2024 Fiscal Year.	
Jumlah Pemegang Saham yang Bertanya/ Memberikan Pendapat / Number of Shareholders Who Asked Questions/ Provided Opinions	Tidak ada / None	
Hasil Pemungutan Suara / Voting Results	**Setuju / Agree**	7.517.157.200 suara atau 99,9968393% / 7,517,157,200 votes or 99.9968393%
	Tidak Setuju / Disagree	25.500 suara atau 0,0003392% / 25,500 votes or 0.0003392%
	Abstain	212.100 suara atau0,0028215% / 212,100 votes or 0.0028215%

Mata Acara Ketiga / *Third Agenda*		
Hasil Keputusan / Resolution	1. Memberikan wewenang dan kuasa kepada PT Semen Indonesia (Persero) Tbk selaku Pemegang Saham Seri B Terbanyak Perseroan dengan terlebih dahulu berkonsultasi kepada Pemegang Saham Seri A Dwiwarna guna menetapkan bagi Anggota Dewan Komisaris: / To grant authority and power to PT Semen Indonesia (Persero) Tbk as the majority Series B Shareholder of the Company, after first consulting with the Series A Dwiwarna Shareholder, to determine for the members of the Board of Commissioners: a. Tantiem/Insentif Kinerja/Insentif Khusus atas kinerja Tahun Buku 2024 sesuai dengan ketentuan yang berlaku; dan / Tantiem/Performance Incentives/Special Incentives in respect of performance for the 2024 Fiscal Year in accordance with applicable provisions; and b. Honorarium berikut Fasilitas dan Tunjangan untuk Tahun Buku 2025. / Honoraria along with Facilities and Allowances for the 2025 Fiscal Year. 2. Memberikan wewenang dan kuasa kepada Dewan Komisaris Perseroan dengan terlebih dahulu mendapatkan persetujuan tertulis dari PT Semen Indonesia (Persero) Tbk selaku Pemegang Saham Seri B Terbanyak Perseroan setelah berkonsultasi kepada Pemegang Saham Seri A Dwiwarna guna menetapkan bagi Anggota Direksi: / To grant authority and power to the Company's Board of Commissioners, after first obtaining written approval from PT Semen Indonesia (Persero) Tbk as the majority Series B Shareholder of the Company following consultation with the Series A Dwiwarna Shareholder, to determine for the members of the Board of Directors: a. Tantiem/Insentif Kinerja/Insentif Khusus atas kinerja TahunBuku2024 sesuai dengan ketentuan yang berlaku; dan / Tantiem/Performance Incentives/Special Incentives in respect of performance for the 2024 Fiscal Year in accordance with applicable provisions; and b. Gaji berikut Fasilitas dan Tunjangan untuk Tahun Buku 2025. / Salaries along with Facilities and Allowances for the 2025 Fiscal Year.	
Status Tindak Lanjut / Follow-Up Status	Telah direalisasikan. / Realized.	

Mata Acara Keempat / *Fourth Agenda*		
Agenda	Penunjukan Kantor Akuntan Publik untuk mengaudit Laporan Keuangan Konsolidasian Perseroan Tahun Buku 2025 dan Laporan Keuangan Program Pendanaan Usaha Mikro Kecil Tahun Buku 2025. / Appointment of a Public Accounting Firm to audit the Company's Consolidated Financial Statements for the 2025 Fiscal Year and the Financial Statements of the Micro and Small Enterprise Funding Program for the 2025 Fiscal Year.	
Jumlah Pemegang Saham yang Bertanya/ Memberikan Pendapat / Number of Shareholders Who Asked Questions/ Provided Opinions	Tidak ada / None	
Hasil Pemungutan Suara / Voting Results	**Setuju / Agree**	7.517.177.200 suara atau 99,9971054% / 7,517,177,200 votes or 99.9971054%
	Tidak Setuju / Disagree	25.500 suara atau 0,0003392% / 25,500 votes or 0.0003392%
	Abstain	192.100 suara atau 0,0025554% / 192,100 votes or 0.0025554%

Mata Acara Keempat / *Fourth Agenda*	
Hasil Keputusan / Resolution	1. Menyetujui penunjukan Akuntan Publik di Kantor Akuntan Publik (KAP) Liana Ramon Xenia & Rekan (yang merupakan anggota dari Deloitte Southeast AsiaLimited) untuk melakukan audit atas Laporan Keuangan Konsolidasian Perseroan, Laporan Keuangan Program Pendanaan Usaha Mikro dan Usaha Kecil (PUMK), dan laporan lainnya untuk Tahun Buku 2025; / To approve the appointment of a Public Accountant at the Public Accounting Firm (KAP) Liana Ramon Xenia & Rekan (a member of Deloitte Southeast Asia Limited) to conduct an audit of the Company's Consolidated Financial Statements, the Financial Statements of the Micro and Small Enterprise Funding Program (PUMK), and other reports for the 2025 Fiscal Year; 2. Menyetujui pemberian kuasa dan wewenang kepada Dewan Komisaris Perseroan untuk melakukan: / To approve the granting of authority and power to the Company's Board of Commissioners to carry out the following: a. Penunjukan Akuntan Publik dan/atau Kantor Akuntan Publik untuk mengaudit atas Laporan Keuangan Konsolidasian Perseroan periode lainnya pada Tahun Buku 2025 untuk tujuan dan kepentingan Perseroan; / The appointment of a Public Accountant and/or Public Accounting Firm to audit the Company's Consolidated Financial Statements for other periods in the 2025 Fiscal Year for the purposes and interests of the Company; b. Penetapan imbalan jasa audit dan persyaratan lainnya bagi Akuntan Publik dan/atau Kantor Akuntan Publik tersebut. / The determination of audit fees and other terms and conditions for such Public Accountant and/or Public Accounting Firm. 3. Memberikan kuasa kepada Dewan Komisaris dengan terlebih dahulu mendapatkan persetujuan tertulis dari PT Semen Indonesia (Persero) Tbk selaku Pemegang Saham Seri B Terbanyak untuk menetapkan Akuntan Publik dan/atau KAP Pengganti dalam hal KAP Liana Ramon Xenia & Rekan (yang merupakan anggota dari Deloitte Southeast Asia Limited) karena sebab apa pun, tidak dapat menyelesaikan audit Laporan Keuangan Konsolidasian Perseroan, Laporan Keuangan Program Pendanaan Usaha Mikro dan Usaha Kecil (PUMK) untuk Tahun Buku 2025, termasuk menetapkan besaran imbalan jasa audit dan persyaratan lainnya bagi KAP Pengganti tersebut. / To grant authority to the Board of Commissioners, after first obtaining written approval from PT Semen Indonesia (Persero) Tbk as the majority Series B Shareholder, to appoint a Replacement Public Accountant and/or Replacement Public Accounting Firm in the event that KAP Liana Ramon Xenia & Rekan (a member of Deloitte Southeast Asia Limited) is, for any reason, unable to complete the audit of the Company's Consolidated Financial Statements and the Financial Statements of the Micro and Small Enterprise Funding Program (PUMK) for the 2025 Fiscal Year, including the determination of the audit fees and other terms and conditions for such Replacement Public Accounting Firm.
Status Tindak Lanjut / Follow-Up Status	Telah direalisasikan. / Realized.

Mata Acara Kelima / *Fifth Agenda*		
Agenda	Perubahan Susunan Pengurus Perseroan. / Amendment to the Composition of the Company's Management.	
Jumlah Pemegang Saham yang Bertanya/ Memberikan Pendapat / Number of Shareholders Who Asked Questions/ Provided Opinions	Tidak ada / None	
Hasil Pemungutan Suara / Voting Results	**Setuju / Agree**	7.512.463.500 suara atau 99,9344015% / Agree: 7,512,463,500 votes or 99.9344015%
	Tidak Setuju / Disagree	4.856.500 suara atau 0,0645995% / 4,856,500 votes or 0.0645995%
	Abstain	75.100 suara atau 0,0009990% / 75,100 votes or 0.0009990%

Mata Acara Kelima / *Fifth Agenda*	
Hasil Keputusan	1. Mengusulkan pemberhentian dengan hormat anggota-anggota Direksi dan Dewan Komisaris PT Semen Baturaja Tbk sebagai berikut: / To propose the honorable dismissal of the following members of the Board of Directors and Board of Commissioners of PT Semen Baturaja Tbk: a. Sdr. Muhammad Syafitri sebagai Direktur; / Mr. Muhammad Syafitri as Director; b. Sdr. Alex Iskandar Munaf sebagai Komisaris Utama merangkap Komisaris Independen; / Mr. Alex Iskandar Munaf as President Commissioner concurrently serving as Independent Commissioner; c. Sdr. Hadi Daryanto sebagai Komisaris. / Mr. Hadi Daryanto as Commissioner. 2. Mengusulkan perubahan nomenklatur jabatan anggota-anggota Direksi Perseroan sebagai berikut: / To propose amendments to the nomenclature of the positions of the following members of the Company's Board of Directors: - Semula Direktur Menjadi Direktur Operasi; / Previously Director, to be redesignated as Operations Director; - Semula Direktur Menjadi Direktur Keuangan dan SDM. / Previously Director, to be redesignated as Finance and Human Capital Director. 3. Mengusulkan pengalihan tugas nama-nama tersebut di bawah ini sebagai anggota Direksi dan Dewan Komisaris PT Semen Baturaja Tbk: / To propose the reassignment of duties of the following individuals as members of the Board of Directors and Board of Commissioners of PT Semen Baturaja Tbk: - Rahmat Hidayat Semula Direktur Menjadi Direktur Keuangan dan SDM; / Rahmat Hidayat, previously Director, to be reassigned as Finance and Human Capital Director; - Inosentius Samsul Semula Komisaris Menjadi Komisaris Utama. / Inosentius Samsul, previously Commissioner, to be reassigned as President Commissioner. Dengan masa jabatan meneruskan sisa masa jabatan masing-masing berdasarkan Keputusan RUPS pengangkatan yang bersangkutan sebagai Direktur dan Komisaris PT Semen Baturaja Tbk. / With a term of office continuing for the remainder of their respective terms pursuant to the GMS Resolution on the appointment of the respective individual as Director and Commissioner of PT Semen Baturaja Tbk. 4. Mengusulkan pengangkatan nama-nama tersebut di bawah ini sebagai anggota- anggota Direksi dan Dewan Komisaris PT Semen Baturaja Tbk: / To propose the appointment of the following individuals as members of the Board of Directors and Board of Commissioners of PT Semen Baturaja Tbk: a. Sdr. Taufik sebagai Direktur Operasi; / Mr. Taufik as Operations Director; b. Sdr. Feryzal Adham sebagai Komisaris Independen; / Mr. Feryzal Adham as Independent Commissioner; c. Sdr. Dzulfikar Ahmad sebagai Komisaris. / Mr. Dzulfikar Ahmad as Commissioner. 5. Bagi anggota-anggota Direksi dan Dewan Komisaris PT Semen Baturaja Tbk yang akan diangkat sebagaimana dimaksud pada angka 4 dan masih menjabat pada jabatan lain yang dilarang oleh peraturan perundang-undangan untuk dirangkap dengan jabatan Direksi dan Dewan Komisaris Anak Perusahaan Badan Usaha Milik Negara, maka yang bersangkutan harus mengundurkan diri atau diberhentikan dari jabatan-jabatan tersebut. / For members of the Board of Directors and Board of Commissioners of PT Semen Baturaja Tbk who are to be appointed as referred to in item 4 and who currently hold other positions that are prohibited by applicable laws and regulations from being concurrently held with the position of Director and Commissioner of a State-Owned Enterprise Subsidiary, the respective individual must resign from or be dismissed from such positions. 6. Selanjutnya susunan pengurus Perseroan menjadi sebagai berikut: / The composition of the Company's management shall therefore be as follows: - Komisaris Utama / President Commissioner: Inosentius Samsul - Komisaris / Commissioner: Dzulfikar Ahmad Tawalla - Komisaris Independen / Independent Commissioner: Feryzal Adham - Komisaris Independen / Independent Commissioner: Chowadja Sanova - Direktur Utama / President Director: Suherman Yahya - Direktur Operasi / Operations Director: Taufik - Direktur Keuangan dan SDM / Finance and Human Capital Director: Rahmat Hidayat
Status Tindak Lanjut / Follow-Up	Telah direalisasikan. / Realized.

PIHAK INDEPENDEN DALAM PENGHITUNGAN SUARA

Perusahaan telah menunjuk pihak independen yaitu Biro Administrasi Efek, PT Datindo Entrycom dalam melakukan penghitungan dan/atau memvalidasi suara dan Notaris Aulia Taufani, S.H. untuk selanjutnya melakukan validasi dan mengumumkan hasil penghitungan suara.

INDEPENDENT PARTY IN VOTE COUNTING

The Company has appointed an independent party, namely the Securities Administration Bureau, PT Datindo Entrycom, to conduct the counting and/or validation of votes, and Notary Aulia Taufani, S.H., to subsequently validate and announce the vote counting results.

RUPS LUAR BIASA (RUPSLB) 2025

RUPSLB 29 OKTOBER 2025

Hari/Tanggal : Rabu, 29 Oktober 2025
Waktu : Pukul 14.16 – 14.55 WIB
Tempat Rapat : SIGnature Lounge, The East Tower Lantai 18 Mega Kuningan, Jakarta Selatan

KETENTUAN KUORUM

Dalam Rapat telah dihadiri oleh para pemegang saham dan/atau kuasanya yang hadir dan/atau yang diwakili dalam Rapat, termasuk pemegang saham yang hadir secara elektronik (e-*proxy*) melalui *online* eASY.KSEI sejumlah 1 saham Seri A Dwiwarna dan 7.510.074.104 saham Seri B atau seluruhnya sejumlah 7.510.074.105 saham atau lebih kurang 75,61085% dari jumlah seluruh saham dengan hak suara yang sah yang telah dikeluarkan oleh Perseroan yaitu sebesar 9.932.534.336 saham.

2025 EXTRAORDINARY GENERAL MEETING OF SHAREHOLDERS (EGMS)

EGMS DATED OCTOBER 29, 2025

Day/Date : Wednesday, October 29, 2025
Time : 14.16 – 14.55 WIB
Meeting Venue : SIGnature Lounge, The East Tower, 18th Floor, Mega Kuningan, South Jakarta

QUORUM REQUIREMENTS

The Meeting was attended by shareholders and/or their proxies who were present and/or represented at the Meeting, including shareholders who attended electronically (e-proxy) through the online eASY.KSEI platform, totaling 1 Series A Dwiwarna share and 7,510,074,104 Series B shares, or an aggregate of 7,510,074,105 shares, representing approximately 75.61085% of the total shares with valid voting rights issued by the Company, amounting to 9,932,534,336 shares.

KEHADIRAN RUPSLB / EGMS ATTENDANCE

Nama / *Name*	Jabatan / *Position*	Kehadiran RUPST / *EGMS Attendance*
Dewan Komisaris / Board of Commissioners		
Inosentius Samsul	Komisaris Utama / President Commissioner	Hadir / Present
Dzulfikar Ahmad Tawalla	Komisaris / Commissioner	Tidak Hadir / Not Present
Chowadja Sanova	Komisaris Independen / Independent Commissioner	Hadir / Present
Feryzal Adham	Komisaris Independen / Independent Commissioner	Hadir / Present
Direksi / Board of Directors		
Suherman Yahya	Direktur Utama / President Director	Hadir / Present
Taufik	Direktur Keuangan dan SDM / Director of Finance and Human Capital	Hadir / Present
Rahmat Hidayat	Direktur Operasi / Director of Operations	Hadir / Present
Lembaga & Profesi Penunjang Pasar Modal / Capital Market Supporting Institutions & Professionals		
PT Datindo Entrycom	Biro Administrasi Efek / Share Registrar	Hadir / Present
Aulia Taufani, S.H.	Notaris / Notary	Hadir / Present

AGENDA RUPSLB

Agenda RUPSLB tahun 2025 adalah sebagai berikut:

1. Pembahasan Studi Kelayakan tentang penambahan bidang usaha Perseroan atas Pasal 3Ayat (2) Anggaran Dasar Perseroan dengan merujuk dan sesuai dengan Peraturan Otoritas Jasa Keuangan No. 17/POJK.04/2020 tentang Transaksi Material dan Perubahan Kegiatan Usaha.
2. Perubahan Anggaran Dasar Perseroan.

EGMS AGENDA

The EGMS agenda for 2025 is as follows:

1. Discussion of the Feasibility Study on the addition of the Company's business fields under Article 3 Paragraph (2) of the Company's Articles of Association, with reference to and in accordance with Financial Services Authority Regulation No. 17/POJK.04/2020 concerning Material Transactions and Changes in Business Activities.
2. Amendment to the Company's Articles of Association.

HASIL KEPUTUVSAN RUPSLB

Hasil keputusan RUPSLB tahun 2025 adalah sebagai berikut:

EGMS RESOLUTIONS

The resolutions of the 2025 EGMS are as follows:

Mata Acara Pertama / *First Agenda*		
Agenda	Pembahasan Studi Kelayakan tentang penambahan bidang usaha Perseroan atas Pasal 3 Ayat (2) Anggaran Dasar Perseroan dengan merujuk dan sesuai dengan Peraturan Otoritas Jasa Keuangan No. 17/POJK.04/2020 tentang Transaksi Material dan Perubahan Kegiatan Usaha / Discussion of the Feasibility Study on the addition of the Company's business fields under Article 3 Paragraph (2) of the Company's Articles of Association, with reference to and in accordance with Financial Services Authority Regulation No. 17/POJK.04/2020 concerning Material Transactions and Changes in Business Activities	
Jumlah Pemegang Saham yang Bertanya/ Memberikan Pendapat / Number of Shareholders Who Asked Questions/ Provided Opinions	Tidak ada / None	
Hasil Pemungutan Suara / Voting Results	**Setuju / Agree**	7.510.074.105 suara atau 100,00000% / 7,510,074,105 votes or 100.00000%
	Tidak Setuju / Disagree	0 suara atau 0,00000% / 0 votes or 0.00000%
	Abstain	0 suara atau 0,00000% / 0 votes or 0.00000%
Hasil Keputusan / Resolution	Menerima pembahasan studi kelayakan dan menyetujui rencana penambahan bidang usaha berdasarkan laporan dari Kantor Jasa Penilai Publik Firman, Suryantoro, Sugeng, Suzy, Hartomo dan Rekan (KJPP FAST) No. 00003/2.0074-02/FS/04/0097/1/IX/2025 tanggal 19 September 2025 serta perubahannya No. 00005/2.0074-02/FS/04/0097/1/X/2025 tanggal 07 Oktober 2025 terkait usulan rencana perubahan bidang usaha Perseroan berupa penambahan Klasifikasi Baku Lapangan Usaha Indonesia KBLI 70209 (Aktivitas Konsultasi Manajemen Lainnya) dengan memperhatikan peraturan perundang-undangan yang berlaku. / To accept the discussion of the feasibility study and to approve the plan for the addition of business fields based on the report from the Public Appraisal Services Office Firman, Suryantoro, Sugeng, Suzy, Hartomo dan Rekan (KJPP FAST) No. 00003/2.0074-02/FS/04/0097/1/IX/2025 dated September 19, 2025 and its amendment No. 00005/2.0074-02/FS/04/0097/1/X/2025 dated October 7, 2025, concerning the proposed plan for changes to the Company's business fields in the form of the addition of Indonesian Standard Business Classification (KBLI) 70209 (Other Management Consulting Activities), in compliance with applicable laws and regulations.	
Status Tindak Lanjut / Follow-Up Status	Telah direalisasikan. / Realized.	

Mata Acara Kedua / *Second Agenda*		
Agenda	Perubahan Anggaran Dasar Perseroan / Amendment to the Company's Articles of Association	
Jumlah Pemegang Saham yang Bertanya/ Memberikan Pendapat / Number of Shareholders Who Asked Questions/ Provided Opinions	Tidak ada / None	
Hasil Pemungutan Suara / Voting Results	**Setuju / Agree**	7.510.073.305 suara atau 99,99999% / 7,510,073,305 votes or 99.99999%
	Tidak Setuju / Disagree	0 suara atau 0,00000% / 0 votes or 0.00000%
	Abstain	0 suara atau 0,00000% / 0 votes or 0.00000%

Mata Acara Kedua / *Second Agenda*	
Hasil Keputusan / Resolution	1. Menyetujui perubahan Anggaran Dasar Perseroan; / To approve the amendment to the Company's Articles of Association; 2. Menyetujui untuk menyusun kembali Anggaran Dasar sehubungan dengan perubahan tersebut; / To approve the restatement of the Articles of Association in connection with such amendment; 3. Memberikan kuasa dan wewenang kepada Direksi Perseroan dengan hak substitusi untuk melakukan segala tindakan yang diperlukan berkaitan dengan keputusan mata acara Rapat, termasuk menyusun dan menyatakan kembali seluruh Anggaran Dasar dalam suatu Akta Notaris dan menyampaikan kepada instansi yang berwenang untuk mendapatkan persetujuan perubahan Anggaran Dasar Perseroan, melakukan segala sesuatu yang dipandang perlu dan berguna untuk keperluan tersebut dengan tidak ada satu pun yang dikecualikan, termasuk untuk mengadakan penambahan dan/atau perubahan dalam perubahan Anggaran Dasar Perseroan tersebut jika hal tersebut dipersyaratkan oleh instansi yang berwenang; / To grant authority and power to the Company's Board of Directors, with the right of substitution, to take all necessary actions in connection with the resolutions of the Meeting's agenda items, including to prepare and restate the entire Articles of Association in a Notarial Deed and to submit the same to the competent authority for approval of the amendment to the Company's Articles of Association, to carry out all matters deemed necessary and useful for such purposes without any exception, including to make additions and/or amendments to the Company's Articles of Association if so required by the competent authority; 4. Berkenaan dengan perubahan Anggaran Dasar tersebut, Direksi dan Dewan Komisaris diminta menjalankan tugas dan fungsinya dengan tuntas, cermat dan hati-hati untuk mengoptimalkan seluruh sumber daya yang dimiliki Perusahaan serta meningkatkan sinergi dan integrasi dalam rangka perbaikan dan peningkatan kinerja, kesehatan dan nilai Perusahaan. / With respect to the aforementioned amendment to the Articles of Association, the Board of Directors and the Board of Commissioners are requested to carry out their duties and functions thoroughly, carefully, and prudently in order to optimize all of the Company's resources and to enhance synergy and integration in the interest of improving and enhancing the performance, soundness, and value of the Company.
Status Tindak Lanjut / Follow-Up Status	Telah direalisasikan. / Realized.

PIHAK INDEPENDEN DALAM PENGHITUNGAN SUARA

Perusahaan telah menunjuk pihak independen yaitu Biro Administrasi Efek, PT Datindo Entrycom dalam melakukan penghitungan dan/atau memvalidasi suara dan Notaris Aulia Taufani, S.H. untuk selanjutnya melakukan validasi dan mengumumkan hasil penghitungan suara.

INDEPENDENT PARTY IN VOTE COUNTING

The Company has appointed an independent party, namely the Securities Administration Bureau, PT Datindo Entrycom, to conduct the counting and/or validation of votes, and Notary Aulia Taufani, S.H., to subsequently validate and announce the vote counting results.

RUPSLB 18 DESEMBER 2025

Hari/Tanggal : Kamis, 18 Desember 2025
Waktu : Pukul 10.20 – 11.04 WIB
Tempat Rapat : SIGnature Lounge, The East Tower Lantai 18 Mega Kuningan, Jakarta Selatan

EGMS DATED DECEMBER 18, 2025

Day/Date : Thursday, December 18, 2025
Time : 10:20 — 11:04 WIB
Meeting Venue : SIGnature Lounge, The East Tower, 18th Floor, Mega Kuningan, South Jakarta

KETENTUAN KUORUM

Dalam Rapat telah dihadiri oleh para pemegang saham dan/atau kuasanya yang hadir dan/atau yang diwakili dalam Rapat, termasuk pemegang saham yang hadir secara elektronik (e-proxy) melalui *online* eASY.KSEI sejumlah 1 saham Seri A Dwiwarna dan 7.524.092.799 saham Seri B atau seluruhnya sejumlah 7.524.092.800 saham atau lebih kurang 75,75199% dari jumlah seluruh saham dengan hak suara yang sah yang telah dikeluarkan oleh Perseroan yaitu sebesar 9.932.534.336 saham.

QUORUM REQUIREMENTS

The Meeting was attended by shareholders and/or their proxies who were present and/or represented at the Meeting, including shareholders who attended electronically (e-proxy) through the online eASY.KSEI platform, totaling 1 Series A Dwiwarna share and 7,524,092,799 Series B shares, or an aggregate of 7,524,092,800 shares, representing approximately 75.75199% of the total shares with valid voting rights issued by the Company, amounting to 9,932,534,336 shares.

KEHADIRAN RUPSLB / EGMS ATTENDANCE

Nama / *Name*	Jabatan / *Position*	Kehadiran RUPST / *EGMS Attendance*
Dewan Komisaris / Board of Commissioners		
Inosentius Samsul	Komisaris Utama / President Commissioner	Hadir / Present
Dzulfikar Ahmad Tawalla	Komisaris / Commissioner	Tidak Hadir / Not Present
Chowadja Sanova	Komisaris Independen / Independent Commissioner	Hadir / Commissioner
Feryzal Adham	Komisaris Independen / Independent Commissioner	Hadir / Present
Direksi / Board of Directors		
Suherman Yahya	Direktur Utama / President Director	Hadir / Present
Taufik	Direktur Keuangan dan SDM / Director of Finance and HC	Hadir / Present
Rahmat Hidayat	Direktur Keuangan dan SDM / Director of Finance and HC	Hadir / Present
Lembaga & Profesi Penunjang Pasar Modal / Capital Market Supporting Institutions & Professionals		
PT Datindo Entrycom	Biro Administrasi Efek / Share Registrar	Hadir / Present
Aulia Taufani, S.H.	Notaris / Notary	Hadir / Present

AGENDA RUPSLB / EGMS AGENDA

Agenda RUPSLB tahun 2025 adalah sebagai berikut:

1. Persetujuan Perubahan Anggaran Dasar;
2. Pendelegasian Kewenangan Persetujuan Rencana Kerja dan Anggaran Perusahaan (RKAP) Tahun 2026 termasuk dengan Perubahannya.

The EGMS agenda for 2025 is as follows:

1. Approval of Amendments to the Articles of Association.
2. Delegation of Authority for the Approval of the Company's Work Plan and Budget (RKAP) for 2026, including any amendments thereto.

HASIL KEPUTUSAN RUPSLB / EGMS RESOLUTIONS

Hasil keputusan RUPSLB tahun 2025 adalah sebagai berikut: / The resolutions of the 2025 EGMS are as follows:

Mata Acara Pertama / *First Agenda*		
Agenda	Persetujuan Perubahan Anggaran Dasar / Approval of Amendments to the Articles of Association.	
Jumlah Pemegang Saham yang Bertanya/ Memberikan Pendapat / Number of Shareholders Who Asked Questions/ Provided Opinions	1 (satu) tanggapan dari pemegang saham dan/atau kuasa pemegang saham Seri A Dwiwarna / 1 (one) response from the shareholder and/or proxy of the Series A Dwiwarna shareholder 1. Sehubungan dengan perubahan Pasal 5 Ayat (4) huruf c Anggaran Dasar Perseroan mengenai penyesuaian hak-hak istimewa Seri A Dwi warna telah disetujui sebanyak 1 saham atau 100% oleh pemegang saham yang terdampak, yaitu pemegang saham Seri A Dwiwarna. / With respect to the amendment to Article 5 Paragraph (4) letter c of the Company's Articles of Association concerning the adjustment of the special rights of the Series A Dwiwarna shares, approval was granted by 1 share, or 100%, by the affected shareholder, namely the Series A Dwiwarna shareholder. 2. Sehubungan dengan perubahan Anggaran Dasar Perseroan yang memuat ketentuan selain sebagaimana disebut di atas, yaitu sebagai berikut: Tidak ada pemegang saham dan/atau kuasa pemegang saham yang menyatakan suara tidak setuju dan/atau abstain atas usulan Mata Acara Rapat Pertama, sehingga keputusan diambil berdasarkan musyawarah untuk mufakat dari seluruh pemegang saham dan/atau kuasa pemegang saham yang hadir. / With respect to the amendment to the Company's Articles of Association containing provisions other than those referred to above, the following applies: No shareholder and/or shareholder proxy expressed a vote of disagreement and/or abstention on the proposed First Agenda Item of the Meeting; therefore, the resolution was adopted by deliberation to reach consensus among all shareholders and/or shareholder proxies present.	
Hasil Pemungutan Suara / Voting Results	**Setuju / Agree**	7.524.092.800 suara atau 100,00000% *Jumlah suara setuju termasuk kehadiran 1 saham Seri A Dwiwarna / 7,524,092,800 votes or 100.00000% *The total votes in favor include the presence of 1 Series A
	Tidak Setuju / Disagree	0 suara atau 0,00000% / 0 votes or 0.00000%
	Abstain	0 suara atau 0,00000% / 0 votes or 0.00000%

Mata Acara Pertama / *First Agenda*	
Hasil Keputusan / Resolution	1. Menyetujui perubahan Anggaran Dasar Perseroan antara lain dalam rangka penyesuaian dengan peraturan perundang-undangan dan kebijakan, termasuk Undang-Undang No. 16 Tahun 2025 tentang Perubahan Keempat atas Undang-Undang No. 19 Tahun 2003 tentang Badan Usaha Milik Negara termasuk menyetujui perubahan Pasal 5 ayat (4) huruf c Anggaran Dasar Perseroan mengenai penyesuaian hak-hak istimewa atas Saham Seri A Dwiwarna milik Negara Republik Indonesia; / To approve the amendment to the Company's Articles of Association, among others, in order to align with applicable laws, regulations, and policies, including Law No. 16 of 2025 concerning the Fourth Amendment to Law No. 19 of 2003 concerning State-Owned Enterprises, including approving the amendment to Article 5 Paragraph (4) letter c of the Company's Articles of Association concerning the adjustment of the special rights of the Series A Dwiwarna Shares held by the Republic of Indonesia; 2. Menyetujui untuk menyusun kembali seluruh ketentuan dalam Anggaran Dasar Perseroan dalam suatu kodifikasi utuh sehubungan dengan perubahan sebagaimana dimaksud pada butir 1 keputusan tersebut di atas; / To approve the restatement of all provisions of the Company's Articles of Association in a complete codification in connection with the amendments referred to in item 1 of the aforementioned resolution; 3. Memberikan kuasa dan wewenang kepada Direksi Perseroan dengan hak substitusi untuk melakukan segala tindakan yang diperlukan berkaitan dengan keputusan agenda Rapat ini, termasuk menyusun dan menyatakan kembali seluruh Anggaran Dasar Perseroan dalam suatu Akta Notaris dan menyampaikan kepada instansi yang berwenang untuk mendapatkan tanda penerimaan pemberitahuan dan persetujuan perubahan Anggaran Dasar Perseroan, melakukan segala sesuatu yang dipandang perlu dan berguna untuk keperluan tersebut dengan tidak ada satu pun yang dikecualikan, termasuk untuk mengadakan penambahan dan/atau perubahan dalam perubahan Anggaran Dasar tersebut, jika hal tersebut dipersyaratkan oleh instansi yang berwenang. / To grant authority and power to the Company's Board of Directors, with the right of substitution, to take all necessary actions in connection with the resolutions of this Meeting's agenda, including to prepare and restate the entire Articles of Association of the Company in a Notarial Deed and to submit the same to the competent authority to obtain acknowledgment of receipt of notification and approval of the amendment to the Company's Articles of Association, to carry out all matters deemed necessary and useful for such purposes without any exception, including to make additions and/or amendments to the Articles of Association if so required by the competent authority.
Status Tindak Lanjut / Follow-Up Status	Telah direalisasikan. / Realized.

Mata Acara Kedua / *Second Agenda*		
Agenda	Pendelegasian Kewenangan Persetujuan Rencana Kerja dan Anggaran Perusahaan (RKAP) Tahun 2026 termasuk dengan Perubahannya / Delegation of Authority for the Approval of the Company's Work Plan and Budget (RKAP) for 2026, including any amendments thereto	
Jumlah Pemegang Saham yang Bertanya/ Memberikan Pendapat / Number of Shareholders Who Asked Questions/ Provided Opinions	1 (satu) tanggapan dari pemegang saham dan/atau kuasa pemegang saham / 1 (one) response from the shareholder and/or shareholder proxy	
Hasil Pemungutan Suara / Voting Results	**Setuju / Agree**	7.523.965.800 suara atau 99,99831% / 7,523,965,800 votes or 99.99831%
	Tidak Setuju / Disagree	127.000 suara atau 0,00169% / 127,000 votes or 0.00169%
	Abstain	0 suara atau 0,00000% / 0 votes or 0.00000%
Hasil Keputusan / Resolution	Memberikan wewenang dan kuasa kepada Dewan Komisaris dengan terlebih dahulu mendapatkan persetujuan tertulis dari Pemegang Saham Seri B Terbanyak untuk menyetujui RKAP Perseroan Tahun 2026 termasuk dengan perubahannya. / To grant authority and power to the Board of Commissioners, after first obtaining written approval from the majority Series B Shareholder, to approve the Company's Work Plan and Budget (RKAP) for 2026, including any amendments thereto.	
Status Tindak Lanjut / Follow-Up Status	Telah direalisasikan. / Realized.	

PIHAK INDEPENDEN DALAM PENGHITUNGAN SUARA

Perusahaan telah menunjuk pihak independen yaitu Biro Administrasi Efek, PT Datindo Entrycom dalam melakukan penghitungan dan/atau memvalidasi suara dan Notaris Aulia Taufani, S.H. untuk selanjutnya melakukan validasi dan mengumumkan hasil penghitungan suara.

INDEPENDENT PARTY IN VOTE COUNTING

The Company has appointed an independent party, namely the Securities Administration Bureau, PT Datindo Entrycom, to conduct the counting and/or validation of votes, and Notary Aulia Taufani, S.H., to subsequently validate and announce the vote counting results.

RUPS TAHUNAN (RUPST) 2024

Informasi RUPST Tahun buku 2023 yang diselenggarakan di tahun 2024 adalah sebagai berikut:

2024 ANNUAL GENERAL MEETING OF SHAREHOLDERS (AGMS)

The information on the AGMS for the 2023 Fiscal Year held in 2024 is as follows:

KEHADIRAN RUPST / AGMS ATTENDANCE

Nama / *Name*	Jabatan / *Position*	Kehadiran RUPST / *AGMS Attendance*
Dewan Komisaris / Board of Commissioners		
Alex Iskandar Munaf	Komisaris Utama/Independen / President Commissioner/Independent Commissioner	Hadir / Present
Hadi Daryanto	Komisaris / Commissioner	Hadir / Present
Inosentius Samsul	Komisaris / Commissioner	Hadir / Present
Chowadja Sanova	Komisaris Independen / Independent Commissioner	Hadir / Present
Direksi / Board of Directors		
Suherman Yahya	Direktur Utama / President Director	Hadir / Present
Rahmat Hidayat	Direktur (Fungsi Keuangan dan SDM) / Director (Finance and Human Capital Function)	Hadir / Present
Muhammad Syafitri	Direktur Operasi / Director of Operations	Hadir / Present
Lembaga & Profesi Penunjang Pasar Modal / Capital Market Supporting Institutions & Professionals		
PT Datindo Entrycom	Biro Administrasi Efek / Share Registrar	Hadir / Present
Aulia Taufani, S.H	Notaris / Notary	Hadir / Present
KAP Liana, Ramon, Xenia & Rekan (bagian dari jaringan Deloitte / KAP Liana, Ramon, Xenia & Rekan (a member of the Deloitte network)	Kantor Akuntan Publik / Public Accounting Firm	Hadir / Present

AGENDA RUPST

Agenda RUPS Tahunan Agenda pembahasan RUPS Tahunan Perusahaan adalah sebagai berikut:

1. Persetujuan Laporan Tahunan dan Pengesahan Laporan Keuangan Perseroan, Persetujuan Laporan Tugas Pengawasan Dewan Komisaris. Tahun Buku 2023, termasuk Pengesahan Penyajian Kembali (*Restatement*) Laporan Keuangan Konsolidasian Tahun Buku 2022 serta Pengesahan Laporan Keuangan Program Pendanaan Usaha Mikro dan Usaha Kecil (PUMK) Tahun Buku 2023 sekaligus pemberian pelunasan dan pembebasan tanggung jawab sepenuhnya (*volledig acquit et decharge*) kepada Direksi dan Dewan Komisaris Perseroan atas Tindakan pengurusan dan pengawasan yang telah dijalankan selama Tahun Buku 2023.

AGMS AGENDA

The agenda for discussion at the Company's Annual GMS is as follows:

1. Approval of the Annual Report and Ratification of the Company's Financial Statements, Approval of the Board of Commissioners' Supervisory Duties Report for the 2023 Fiscal Year, including Ratification of the Restatement of the Consolidated Financial Statements for the 2022 Fiscal Year, as well as Ratification of the Financial Statements of the Micro and Small Enterprise Funding Program (PUMK) for the 2023 Fiscal Year, along with the granting of full discharge and release of liability (volledig acquit et de charge) to the Board of Directors and the Board of Commissioners of the Company for the management and supervisory actions carried out during the 2023 Fiscal Year.

2. Penetapan penggunaan Laba Bersih Perseroan untuk Tahun Buku 2023.
3. Penetapan Gaji/Honorarium berikut Fasilitas dan Tunjangan untuk Direksi dan Dewan Komisaris Perseroan Tahun Buku 2024, serta Tantiem/Insentif Kinerja/Insentif Khusus untuk Direksi dan Dewan Komisaris Perseroan atas Kinerja Tahun Buku 2023.
4. Penunjukan Kantor Akuntan Publik untuk mengaudit Laporan Keuangan Konsolidasian Perseroan Tahun Buku 2024 dan Laporan Keuangan Program Pendanaan Usaha Mikro dan Usaha Kecil (PUMK) Tahun Buku 2024.
5. Pembahasan Studi Kelayakan tentang penambahan bidang usaha Perseroan atas Pasal 3 Ayat (2) Anggaran Dasar Perseroan dengan merujuk dan sesuai dengan Peraturan Otoritas Jasa Keuangan No. 17/POJK.04/2020 tentang Transaksi Material dan Perubahan Kegiatan Usaha.
6. Perubahan Anggaran Dasar Perseroan.
7. Perubahan Susunan Pengurus Perseroan.

2. Determination of the appropriation of the Company's Net Profit for the 2023 Fiscal Year.
3. Determination of Salaries/Honoraria along with Facilities and Allowances for the Company's Board of Directors and Board of Commissioners for the 2024 Fiscal Year, as well as Tantiem/Performance Incentives/Special Incentives for the Company's Board of Directors and Board of Commissioners in respect of performance for the 2023 Fiscal Year.
4. Appointment of a Public Accounting Firm to audit the Company's Consolidated Financial Statements for the 2024 Fiscal Year and the Financial Statements of the Micro and Small Enterprise Funding Program (PUMK) for the 2024 Fiscal Year.
5. Discussion of the Feasibility Study on the addition of the Company's business fields under Article 3 Paragraph (2) of the Company's Articles of Association, with reference to and in accordance with Financial Services Authority Regulation No. 17/POJK.04/2020 concerning Material Transactions and Changes in Business Activities.
6. Amendment to the Company's Articles of Association.
7. Amendment to the Composition of the Company's Management.

HASIL KEPUTUSAN RUPST / AGMS RESOLUTION

Mata Acara Pertama / *First Agenda*		
Agenda	Persetujuan Laporan Tahunan dan Pengesahan Laporan Keuangan Perseroan, Persetujuan Laporan Tugas Pengawasan Dewan Komisaris Tahun Buku 2023, termasuk Pengesahan Penyajian Kembali (*Restatement*) Laporan Keuangan Konsolidasian Tahun Buku 2022 serta Pengesahan Laporan Keuangan Program Pendanaan Usaha Mikro dan Usaha Kecil (PUMK) Tahun Buku 2023 sekaligus pemberian pelunasan dan pembebasan tanggung jawab sepenuhnya (*volledig acquit et decharge*) kepada Direksi dan Dewan Komisaris Perseroan atas Tindakan pengurusan dan pengawasan yang telah dijalankan selama Tahun Buku 2023 / Approval of the Annual Report and Ratification of the Company's Financial Statements, Approval of the Board of Commissioners' Supervisory Duty Report for Fiscal Year 2023, including the Ratification of the Restatement of the Consolidated Financial Statements for Fiscal Year 2022, and the Ratification of the Financial Statements of the Micro and Small Business Funding Program (PUMK) for Fiscal Year 2023, along with the granting of full discharge and release of liability (volledig acquit et decharge) to the Board of Directors and Board of Commissioners of the Company for management and supervisory actions carried out during Fiscal Year 2023	
Jumlah Pemegang Saham yang Bertanya/ Memberikan Pendapat / Number of Shareholders Who Asked Questions/ Provided Opinions	1 (satu) orang / 1 (one) person	
Hasil Pemungutan Suara / Voting Results:	**Setuju / Agree**	7.515.871.600 suara atau 99,3398637% / 7,515,871,600 votes or 99.3398637%
	Tidak Setuju / Disagree	100 suara atau 0,0000013% / 100 votes or 0.0000013%
	Abstain	49.944.600 suara atau 0,6601350% / 49,944,600 votes or 0.6601350%

Mata Acara Pertama / *First Agenda*	
Hasil Keputusan / Resolution:	1. Menyetujui Laporan Tahunan Perseroan termasuk Laporan Tugas Pengawasan Dewan Komisaris serta mengesahkan Laporan Keuangan Perseroan untuk Tahun Buku 2023 yang telah diaudit oleh Kantor Akuntan Publik (KAP) Imelda & Rekan (terafiliasi dengan Deloitte) sesuai dengan laporannya No. 00040/2.1265/AU.1/04/1672-1/1/III/2024tanggal 7 Maret 2024 dengan opini "wajar, dalam semua hal yang material, posisi keuangan konsolidasian Grup tanggal 31 Desember 2023, serta kinerja keuangan konsolidasian dan arus kas konsolidasiannya untuk tahun yang berakhir pada tanggal tersebut, sesuai dengan Standar Akuntansi Keuangan di Indonesia", termasuk penyajian kembali (*restatement*) Laporan Keuangan Konsolidasian Tahun Buku 2022, serta memberikan pelunasan dan pembebasan tanggung jawab sepenuhnya (*volledig acquit et de charge*) kepada Direksi dan Dewan Komisaris Perseroan atas tindakan pengurusan dan pengawasan yang telah dijalankan dalam tahun buku yang berakhir pada tanggal 31 Desember 2023 sepanjang tindakan tersebut bukan merupakan tindakan pidana dan/atau melanggar ketentuan peraturan perundang-undangan dan prosedur hukum yang berlaku, tercermin dalam buku-buku laporan Perseroan, dan tidak menimbulkan kerugian bagi Perseroan dan entitas anak / To approve the Company's Annual Report including the Board of Commissioners' Supervisory Duty Report, and to ratify the Company's Financial Statements for Fiscal Year 2023, which have been audited by Public Accounting Firm (KAP) Imelda & Rekan (affiliated with Deloitte) in accordance with its report No. 00040/2.1265/AU.1/04/1672-1/1/III/2024 dated March 7, 2024, with the opinion that "the consolidated financial position of the Group as of December 31, 2023, and its consolidated financial performance and consolidated cash flows for the year then ended, are presented fairly, in all material respects, in accordance with Indonesian Financial Accounting Standards," including the restatement of the Consolidated Financial Statements for Fiscal Year 2022, and to grant full discharge and release of liability (volledig acquit et de charge) to the Board of Directors and Board of Commissioners of the Company for management and supervisory actions carried out in the fiscal year ended December 31, 2023, insofar as such actions do not constitute criminal acts and/or violations of applicable laws, regulations, and legal procedures, are reflected in the Company's books and records, and have not caused losses to the Company and its subsidiaries 2. Direksi dan Dewan Komisaris diminta menyelesaikan dengan tuntas hal-hal yang menjadi penyebab penyajian kembali (*restatement*) Laporan Keuangan Konsolidasian Tahun Buku 2022 dan senantiasa konsisten menjalankan tugas dan fungsinya dengan cermat dan hati-hati untuk mengoptimalkan seluruh sumber daya yang dimiliki PT Semen Baturaja Tbk dalam rangka penyelesaian secara tuntas perbaikan dan peningkatan kinerja PT Semen Baturaja Tbk / The Board of Directors and Board of Commissioners are requested to comprehensively resolve the matters that caused the restatement of the Consolidated Financial Statements for Fiscal Year 2022, and to consistently carry out their duties and functions with diligence and prudence to optimize all resources of PT Semen Baturaja Tbk in the context of fully completing the improvement and performance enhancement of PT Semen Baturaja Tbk 3. Menyetujui Laporan Tahunan Program Tanggung Jawab Sosial dan Lingkungan dan mengesahkan Laporan Keuangan Program Pendanaan Usaha Mikro dan Usaha Kecil (PUMK) untuk tahun buku yang berakhir pada tanggal 31 Desember 2023 yang telah diaudit oleh Kantor Akuntan Publik Imelda & Rekan (terafiliasi dengan Deloitte) sesuai laporannya No. 00053/2.1265/AU.2/11/1672-1/1/III/2024tanggal 13 Maret 2024 dengan opini "wajar dalam semua hal yang material, posisi keuangan Program Pendanaan Usaha Mikro dan Usaha Kecil PT Semen Baturaja Tbk tanggal 31 Desember 2023, serta kinerja keuangan dan arus kasnya untuk tahun yang berakhir pada tanggal tersebut, sesuai dengan Standar Akuntansi Keuangan Entitas Tanpa Akuntabilitas Publik di Indonesia", serta memberikan pelunasan dan pembebasan tanggung jawab sepenuhnya (*volledig acquit et decharge*) kepada Direksi dan Dewan Komisaris Perseroan atas tindakan pengurusan dan pengawasan Program Tanggung Jawab Sosial dan Lingkungan BUMN yang telah dilaksanakan pada tahun buku yang berakhir pada tanggal 31 Desember 2023, sepanjang tindakan tersebut bukan merupakan tindakan pidana dan/atau melanggar ketentuan peraturan perundang-undangan dan prosedur hukum yang berlaku, dan tercermin dalam buku-buku laporan Perseroan. / To approve the Annual Report of the Social and Environmental Responsibility Program and to ratify the Financial Statements of the Micro and Small Business Funding Program (PUMK) for the fiscal year ended December 31, 2023, which have been audited by Public Accounting Firm Imelda & Rekan (affiliated with Deloitte) in accordance with its report No. 00053/2.1265/AU.2/11/1672-1/1/III/2024 dated March 13, 2024, with the opinion that "the financial position of the Micro and Small Business Funding Program of PT Semen Baturaja Tbk as of December 31, 2023, and its financial performance and cash flows for the year then ended, are presented fairly, in all material respects, in accordance with Indonesian Financial Accounting Standards for Entities Without Public Accountability," and to grant full discharge and release of liability *(volledig acquit et decharge)* to the Board of Directors and Board of Commissioners of the Company for management and supervisory actions of the SOE Social and Environmental Responsibility Program carried out in the fiscal year ended December 31, 2023, insofar as such actions do not constitute criminal acts and/or violations of applicable laws, regulations, and legal procedures, and are reflected in the Company's books and records.
Status Tindak Lanjut	Telah direalisasikan. / Realized.

Mata Acara Kedua / *Second Agenda*		
Agenda	Penetapan penggunaan Laba Bersih Perseroan untuk Tahun Buku 2023 / Determination of the Appropriation of the Company's Net Profit for the 2023 Fiscal Year	
Jumlah Pemegang Saham yang Bertanya/ Memberikan Pendapat / Number of Shareholders Who Asked Questions/ Provided Opinions	Tidak ada / None	
Hasil Pemungutan Suara / Voting Results	**Setuju / Agree**	7.515.871.600 suara atau 99,9999987% / 7,515,871,600 votes or 99.9999987%
	Tidak Setuju / Disagree	100 suara atau 0,0000013% / 100 votes or 0.0000013%
	Abstain	49.944.600 suara atau 0,6601350% / 49,944,600 votes or 0.6601350%
Hasil Keputusan / Resolution	1. RUPS menetapkan penggunaan laba bersih Perseroan tahun buku 2023 sebesar Rp121.572.504.670,- sebagai berikut: / The GMS resolved to determine the appropriation of the Company's net profit for the 2023 Fiscal Year in the amount of Rp121,572,504,670, as follows: a. Sebesar 20% atau sejumlah Rp24.314.188.279,- (Dua Puluh Empat Miliar Tiga Ratus Empat Belas Juta Seratus Delapan Puluh Delapan Ribu Dua Ratus Tujuh Puluh Sembilan Rupiah) ditetapkan sebagai Dividen tunai; / An amount of 20%, or Rp24,314,188,279 (twenty-four billion three hundred fourteen million one hundred eighty-eight thousand two hundred and seventy-nine Rupiah), is designated as a cash Dividend. b. Sebesar 80% atau sejumlah Rp97.256.753.117,- (Sembilan Puluh Tujuh Miliar Dua Ratus Lima Puluh Enam Juta Tujuh Ratus Lima Puluh Tiga Ribu Seratus Tujuh Belas Rupiah) ditetapkan sebagai laba ditahan, dengan rincian penggunaannya sebagai berikut: / An amount of 80%, or Rp97,256,753,117 (ninety-seven billion two hundred fifty-six million seven hundred fifty-three thousand one hundred and seventeen Rupiah), is designated as retained earnings, with the details of its appropriation as follows: i. Sebesar 9,6% atau sejumlah Rp 11.672.222.849,- (Sebelas Miliar Enam Ratus Tujuh Puluh Dua Juta Dua Ratus Dua Puluh Dua Ribu Delapan Ratus Empat Puluh Sembilan Rupiah) digunakan untuk koreksi saldo laba tahun buku 2022karenaadanya penyajian kembali (*restatement*) Laporan Keuangan tahun buku 2022; / An amount of 9.6%, or Rp11,672,222,849 (eleven billion six hundred seventy-two million two hundred twenty-two thousand eight hundred and forty-nine Rupiah), is to be used for the correction of the retained earnings balance for the 2022 Fiscal Year due to the restatement of the Financial Statements for the 2022 Fiscal Year. ii. Sebesar 70,4% atau sejumlah Rp 85.584.530.268,- (Delapan Puluh Lima Miliar Lima Ratus Delapan Puluh Empat Juta Lima Ratus Tiga Puluh Ribu Dua Ratus Enam Puluh Delapan Rupiah) digunakan sebagai Cadangan lainnya. / An amount of 70.4%, or Rp85,584,530,268 (eighty-five billion five hundred eighty-four million five hundred thirty thousand two hundred and sixty-eight Rupiah), is to be used as other reserves. 2. Memberikan wewenang dan kuasa kepada Direksi Perseroan dengan hak substitusi untuk mengatur lebih lanjut mengenai tata cara dan pelaksanaan pembagian dividen tunai tersebut sesuai dengan ketentuan yang berlaku, termasuk melakukan pembulatan ke atas untuk pembayaran dividen per saham. / To grant authority and power to the Company's Board of Directors, with the right of substitution, to further regulate the procedures and implementation of the distribution of the cash dividend in accordance with applicable provisions, including rounding up the dividend payment per share.**Follow-Up Status**Realized.	
Status Tindak Lanjut / Follow-Up Status	Telah direalisasikan. / Realized.	

Mata Acara Ketiga / *Third Agenda*	
Agenda	Penetapan Gaji/Honorarium berikut Fasilitas dan Tunjangan untuk Direksi dan Dewan Komisaris Perseroan Tahun Buku 2024, serta Tantiem/Insentif Kinerja/Insentif Khusus untuk Direksi dan Dewan Komisaris Perseroan atas Kinerja Tahun Buku 2023 / Determination of Salaries/Honoraria along with Facilities and Allowances for the Company's Board of Directors and Board of Commissioners for the 2024 Fiscal Year, as well as Tantiem/Performance Incentives/Special Incentives for the Company's Board of Directors and Board of Commissioners in respect of performance for the 2023 Fiscal Year
Jumlah Pemegang Saham yang Bertanya/ Memberikan Pendapat / Number of Shareholders Who Asked Questions/ Provided Opinions	Tidak ada / None

Mata Acara Ketiga / *Third Agenda*		
Hasil Pemungutan Suara / Voting Results	**Setuju / Agree**	7.515.871.600 suara atau 99,9999987% / 7,515,871,600 votes or 99.9999987%
	Tidak Setuju / Disagree	100 suara atau 0,0000013% / 100 votes or 0.0000013%
	Abstain	49.944.600 suara atau 0,6601350% / 49,944,600 votes or 0.6601350%
Hasil Keputusan / Resolution	1. Memberikan wewenang dan kuasa kepada PT Semen Indonesia (Persero) Tbk selaku Pemegang Saham Seri B Terbanyak Perseroan dengan terlebih dahulu berkonsultasi kepada Pemegang Saham Seri Adwiwarna guna menetapkan bagi Anggota Dewan Komisaris: / To grant authority and power to PT Semen Indonesia (Persero) Tbk as the majority Series B Shareholder of the Company, after first consulting with the Series A Dwiwarna Shareholder, to determine for the members of the Board of Commissioners: a. Tantiem/Insentif Kinerja/Insentif Khusus atas kinerja Tahun Buku 2023; / Tantiem/Performance Incentives/Special Incentives in respect of performance for the 2023 Fiscal Year; and b. Honorarium, tunjangan dan fasilitas untuk tahun buku 2024; / Honoraria, allowances, and facilities for the 2024 Fiscal Year. 2. Memberikan wewenang dan kuasa kepada Dewan Komisaris Perseroan dengan terlebih dahulu mendapatkan persetujuan tertulis dari PT Semen Indonesia (Persero) Tbk selaku Pemegang Saham Seri B Terbanyak Perseroan setelah berkonsultasi kepada Pemegang Saham Seri A Dwiwarna guna menetapkan bagi Anggota Direksi: / To grant authority and power to the Company's Board of Commissioners, after first obtaining written approval from PT Semen Indonesia (Persero) Tbk as the majority Series B Shareholder of the Company following consultation with the Series A Dwiwarna Shareholder, to determine for the members of the Board of Directors: a. Tantiem/Insentif Kinerja/Insentif Khusus atas kinerja Tahun Buku 2023; / Tantiem/Performance Incentives/Special Incentives in respect of performance for the 2023 Fiscal Year; and b. Gaji, tunjangan dan fasilitas untuk tahun buku 2024. / Salaries, allowances, and facilities for the 2024 Fiscal Year.	
Status Tindak Lanjut / Follow-Up Status	Telah direalisasikan. / Realized.	

Mata Acara Keempat / *Fourth Agenda*		
Agenda	Penunjukan Kantor Akuntan Publik untuk mengaudit Laporan Keuangan Konsolidasian Perseroan Tahun Buku 2024 dan Laporan Keuangan Program Pendanaan Usaha Mikro dan Usaha Kecil (PUMK) Tahun Buku 2024. / Appointment of a Public Accounting Firm to audit the Company's Consolidated Financial Statements for the 2024 Fiscal Year and the Financial Statements of the Micro and Small Enterprise Funding Program (PUMK) for the 2024 Fiscal Year.	
Jumlah Pemegang Saham yang Bertanya/ Memberikan Pendapat / Number of Shareholders Who Asked Questions/ Provided Opinions	Tidak ada / None	
Hasil Pemungutan Suara / Voting Results	**Setuju / Agree**	7.515.871.600 suara atau 99,3398637% / 7,515,871,600 votes or 99.3398637%
	Tidak Setuju / Disagree	100 suara atau 0,0000013% / 100 votes or 0.0000013%
	Abstain	49.944.600 suara atau 0,6601350% / 49,944,600 votes or 0.6601350%

Mata Acara Keempat / *Fourth Agenda*	
Hasil Keputusan / Resolution	1. Menyetujui penunjukan Kantor Akuntan Publik Imelda & Rekan (terafiliasi dengan Deloitte) untuk melakukan audit atas Laporan Keuangan Konsolidasian Perseroan Tahun Buku 2024 dan Laporan Pelaksanaan Program Tanggung Jawab Sosial dan Lingkungan, serta Laporan Keuangan Program Pendanaan Usaha Mikro dan Usaha Kecil (PUMK) periode Tahun Buku 2024; / To approve the appointment of the Public Accounting Firm Imelda & Rekan (affiliated with Deloitte) to conduct an audit of the Company's Consolidated Financial Statements for the 2024 Fiscal Year and the Social and Environmental Responsibility Program Implementation Report, as well as the Financial Statements of the Micro and Small Enterprise Funding Program (PUMK) for the 2024 Fiscal Year; 2. Melimpahkan kewenangan kepada Dewan Komisaris untuk menetapkan besaran imbalan jasa audit, penambahan/penyesuaian ruang lingkup lainnya selain sebagaimana keputusan tersebut di atas, termasuk penetapan Akuntan Publik, dan persyaratan penunjukan lainnya yang wajar bagi KAP tersebut; / To delegate authority to the Board of Commissioners to determine the audit fee, as well as any additions/adjustments to the scope of work other than as set forth in the aforementioned resolution, including the appointment of a Public Accountant and other reasonable terms and conditions of appointment for such Public Accounting Firm; 3. Memberikan kuasa kepada Dewan Komisaris dengan terlebih dahulu mendapatkan persetujuan tertulis dari Pemegang Saham Seri B terbanyak untuk menetapkan KAP pengganti dalam hal KAP Imelda & Rekan (terafiliasi dengan Deloitte) karena sebab apapun tidak dapat menyelesaikan audit Laporan Keuangan Konsolidasian Perseroan dan Laporan Pelaksanaan Program Tanggung Jawab Sosial dan Lingkungan, serta Laporan Keuangan Program Pendanaan Usaha Mikro dan Usaha Kecil (PUMK) untuk Tahun Buku 2024, termasuk menetapkan besaran imbalan jasa audit dan persyaratan lainnya bagi KAP Pengganti tersebut. / To grant authority to the Board of Commissioners, after first obtaining written approval from the majority Series B Shareholder, to appoint a Replacement Public Accounting Firm in the event that KAP Imelda & Rekan (affiliated with Deloitte) is, for any reason, unable to complete the audit of the Company's Consolidated Financial Statements and the Social and Environmental Responsibility Program Implementation Report, as well as the Financial Statements of the Micro and Small Enterprise Funding Program (PUMK) for the 2024 Fiscal Year, including the determination of the audit fees and other terms and conditions for such Replacement Public Accounting Firm.
Status Tindak Lanjut / Follow-Up Status	Telah direalisasikan. / Realized.

Mata Acara Kelima / *Fifth Agenda*		
Agenda	Pembahasan Studi Kelayakan tentang penambahan bidang usaha Perseroan atas Pasal 3 Ayat (2) Anggaran Dasar Perseroan dengan merujuk dan sesuai dengan Peraturan Otoritas Jasa Keuangan No. 17/POJK.04/2020 tentang Transaksi Material dan Perubahan Kegiatan Usaha / Discussion of the Feasibility Study on the addition of the Company's business fields under Article 3 Paragraph (2) of the Company's Articles of Association, with reference to and in accordance with Financial Services Authority Regulation No. 17/POJK.04/2020 concerning Material Transactions and Changes in Business Activities.	
Jumlah Pemegang Saham yang Bertanya/ Memberikan Pendapat / Number of Shareholders Who Asked Questions/ Provided Opinions	Tidak ada / None	
Hasil Pemungutan Suara / Voting Results	**Setuju / Agree**	7.515.871.600 suara atau 99,3398637% / 7,515,871,600 votes or 99.3398637%
	Tidak Setuju / Disagree	100 suara atau 0,0000013% / 100 votes or 0.0000013%
	Abstain	49.944.600 suara atau 0,6601350% / 49,944,600 votes or 0.6601350%
Hasil Keputusan / Resolution	Menyetujui usulan rencana perubahan bidang usaha Perseroan berupa penambahan Klasifikasi Baku Lapangan Usaha Indonesia (KBLI) 77400(Sewa Guna Usaha Tanpa Hak Opsi Intelektual Properti, bukan Karya Hak Cipta) dengan memperhatikan peraturan perundang-undangan yang berlaku / To approve the proposed plan for changes to the Company's business fields in the form of the addition of Indonesian Standard Business Classification (KBLI) 77400 (Leasing Without Option Rights for Intellectual Property, Excluding Copyrighted Works), in compliance with applicable laws and regulations	
Status Tindak Lanjut / Follow-Up Status	Telah direalisasikan. / Realized.	

Mata Acara Keenam / *Sixth Agenda Item*		
Agenda	Perubahan Anggaran Dasar Perseroan / Amendment to the Company's Articles of Association.	
Jumlah Pemegang Saham yang Bertanya/ Memberikan Pendapat / Number of Shareholders Who Asked Questions/ Provided Opinions	Tidak ada / None	
Hasil Pemungutan Suara / Voting Results	**Setuju / Agree**	7.515.871.600 suara atau 99,3398637% / 7,515,871,600 votes or 99.3398637%
	Tidak Setuju / Disagree	100 suara atau 0,0000013% / 100 votes or 0.0000013%
	Abstain	49.944.600 suara atau 0,6601350% / 49,944,600 votes or 0.6601350%
Hasil Keputusan / Resolution	1. Menyetujui perubahan Anggaran Dasar Perseroan; / To approve the amendment to the Company's Articles of Association; 2. Menyetujui untuk menyusun kembali Anggaran Dasar sehubungan dengan perubahan tersebut; / To approve the restatement of the Articles of Association in connection with such amendment; 3. Memberikan kuasa dan wewenang kepada Direksi Perseroan dengan hak subtitusi untuk melakukan segala tindakan yang diperlukan berkaitan dengan keputusan mata acara Rapat, termasuk menyusun dan menyatakan kembali seluruh Anggaran Dasar dalam suatu Akta Notaris dan menyampaikan kepada instansi yang berwenang untuk mendapatkan persetujuan dan/atau penerimaan pemberitahuan perubahan Anggaran Dasar Perseroan, melakukan segala sesuatu yang dipandang perlu dan berguna untuk keperluan tersebut dengan tidak ada satu pun yang dikecualikan, termasuk untuk mengadakan penambahan dan/ atau perubahan dalam perubahan Anggaran Dasar Perseroan tersebut jika hal tersebut dipersyaratkan oleh instansi yang berwenang; / To grant authority and power to the Company's Board of Directors, with the right of substitution, to take all necessary actions in connection with the resolutions of the Meeting's agenda items, including to prepare and restate the entire Articles of Association in a Notarial Deed and to submit the same to the competent authority to obtain approval and/or acknowledgment of receipt of notification of the amendment to the Company's Articles of Association, to carry out all matters deemed necessary and useful for such purposes without any exception, including to make additions and/or amendments to the Company's Articles of Association if so required by the competent authority; 4. Berkenaan dengan perubahan Anggaran Dasar tersebut, Direksi dan Dewan Komisaris diminta menjalankan tugas dan fungsinya dengan tuntas, cermat dan hati-hati untuk mengoptimalkan seluruh sumber daya yang dimiliki Perusahaan serta meningkatkan sinergi dan integrasi dalam rangka perbaikan dan peningkatan kinerja, kesehatan dan nilai Perusahaan. / With respect to the aforementioned amendment to the Articles of Association, the Board of Directors and the Board of Commissioners are requested to carry out their duties and functions thoroughly, carefully, and prudently in order to optimize all of the Company's resources and to enhance synergy and integration in the interest of improving and enhancing the performance, soundness, and value of the Company.	
Status Tindak Lanjut / Follow-Up Status	Telah direalisasikan. / Realized.	

Mata Acara Ketujuh / *Seventh Agenda*		
Agenda	Perubahan Susunan Pengurus Perseroan / Amendment to the Composition of the Company's Management	
Jumlah Pemegang Saham yang Bertanya/ Memberikan Pendapat / Number of Shareholders Who Asked Questions/ Provided Opinions	Tidak ada / None	
Hasil Pemungutan Suara / Voting Results	**Setuju / Agree**	0
	Tidak Setuju / Disagree	0
	Abstain	0

Mata Acara Ketujuh / *Seventh Agenda*	
Hasil Keputusan / Resolution	Oleh karena sampai dengan diselenggarakannya Rapat Perseroan tidak menerima usulan dari Pemegang Saham yang berhak terkait perubahan susunan anggota Dewan Komisaris dan/atau Direksi Perseroan, maka untuk mata acara ketujuh ini tidak ada pembahasan dan pengambilan keputusan / As the Company had not received any proposals from eligible Shareholders regarding changes to the composition of the members of the Board of Commissioners and/or the Board of Directors of the Company up to the time of the conduct of the Meeting, no discussion or decision-making took place with respect to this seventh agenda item
Status Tindak Lanjut / Follow-Up Status	Telah direalisasikan. / Realized.

DEWAN KOMISARIS

Dewan Komisaris merupakan organ utama Perusahaan yang bertugas dalam menjalankan fungsi pengawasan secara umum dan/atau khusus sesuai dengan Anggaran Dasar serta memberi nasihat kepada Direksi. Fokus pengawasan dan pemberian nasihat Dewan Komisaris atas pengelolaan Perusahaan oleh Direksi, antara lain meliputi pengawasan terhadap pelaksanaan Rencana Jangka Panjang Perseroan (RJPP), Rencana Kerja dan Anggaran Tahunan Perseroan (RKAP) serta ketentuan Anggaran Dasar dan keputusan RUPS, serta peraturan perundang-undangan dan peraturan yang berlaku di bidang pasar modal di Indonesia. Fokus tersebut bertujuan untuk memenuhi kepentingan Perusahaan dan sesuai dengan maksud dan tujuan Perusahaan serta melakukan tugas yang secara khusus diberikan kepadanya menurut Anggaran Dasar, perundang-undangan dan/atau keputusan Rapat Umum Pemegang Saham.

PEDOMAN DEWAN KOMISARIS

Pelaksanaan fungsi Dewan Komisaris mengacu pada Piagam Dewan Komisaris yang merupakan petunjuk tata laksana tugas dan wewenang Dewan Komisaris dalam tugas pengawasan dan pemberian nasihat kepada Direksi terkait kebijakan dan jalannya pengurusan Perusahaan. Piagam Dewan Komisaris memuat kumpulan dari prinsip-prinsip hukum korporasi dan ketentuan yang mengacu pada peraturan perundang-undangan, Anggaran Dasar maupun peraturan Perusahaan yang mengatur mengenai tata kerja Dewan Komisaris.

BOARD OF COMMISSIONERS

The Board of Commissioners is the primary organ of the Company responsible for carrying out general and/or specific supervisory functions in accordance with the Articles of Association, as well as providing advice to the Board of Directors. The Board of Commissioners' supervisory and advisory focus with respect to the management of the Company by the Board of Directors includes, among others, oversight of the implementation of the Company's Long-Term Plan (RJPP), the Company's Annual Work Plan and Budget (RKAP), the provisions of the Articles of Association and resolutions of the General Meeting of Shareholders, as well as applicable laws and regulations in the field of capital markets in Indonesia. This focus is intended to serve the interests of the Company and to be consistent with the purposes and objectives of the Company, as well as to carry out duties specifically assigned to it pursuant to the Articles of Association, applicable legislation, and/or resolutions of the General Meeting of Shareholders.

BOARD OF COMMISSIONERS CHARTER

The implementation of the Board of Commissioners' functions adheres to the Board of Commissioners Charter, which serves as the procedural reference for the duties and authorities of the Board of Commissioners in its supervisory and advisory role to the Board of Directors with respect to the policies and conduct of the Company's management. The Board of Commissioners Charter contains a compilation of corporate law principles and provisions that reference applicable laws and regulations, the Articles of Association, and Company regulations governing the working procedures of the Board of Commissioners.

Piagam Dewan Komisaris terakhir diperbarui pada 31 Juli 2025. Pembaharuan terhadap Piagam Dewan Komisaris akan senantiasa dilakukan menyesuaikan dengan adanya perubahan peraturan perundang-undangan, anggaran dasar dan rekomendasi hasil penilaian *assessment* sebagai bentuk komitmen Dewan Komisaris terhadap peningkatan penerapan Tata Kelola Perusahaan yang Baik.

The Board of Commissioners Charter was most recently updated on July 31, 2025. Updates to the Board of Commissioners Charter will continue to be made in response to changes in applicable laws and regulations, the Articles of Association, and recommendations arising from assessment results, as a manifestation of the Board of Commissioners' commitment to the continuous improvement of Good Corporate Governance implementation.

Piagam Dewan Komisaris memuat hal-hal sebagai berikut:

1. Program Pengenalan Dewan Komisaris;
2. Program Pengembangan Kompetensi;
3. Pengunduran Diri Anggota Dewan Komisaris;
4. Etika Jabatan;
5. Pembagian Tugas Dewan Komisaris;
6. Kewenangan Dewan Komisaris;
7. Kewajiban Dewan Komisaris;
8. Pengambilan Keputusan;
9. Perencanaan Kerja Dewan Komisaris;
10. Mekanisme Persetujuan RKAP dan RJPP;
11. Tata Tertib Rapat Dewan Komisaris;
12. Rapat Dewan Komisaris dengan Direksi;
13. Rapat Komite-Komite;
14. Organ Pendukung Dewan Komisaris.

The Board of Commissioners Charter covers the following matters:

1. Board of Commissioners Orientation Program;
2. Competency Development Program;
3. Resignation of Members of the Board of Commissioners;
4. Professional Ethics;
5. Division of Duties of the Board of Commissioners;
6. Authorities of the Board of Commissioners;
7. Obligations of the Board of Commissioners;
8. Decision-Making;
9. Board of Commissioners Work Planning;
10. RKAP and RJPP Approval Mechanism;
11. Rules of Procedure for Board of Commissioners Meetings;
12. Joint Meetings of the Board of Commissioners and the Board of Directors;
13. Committee Meetings;
14. Supporting Organs of the Board of Commissioners.

STRUKTUR DEWAN KOMISARIS

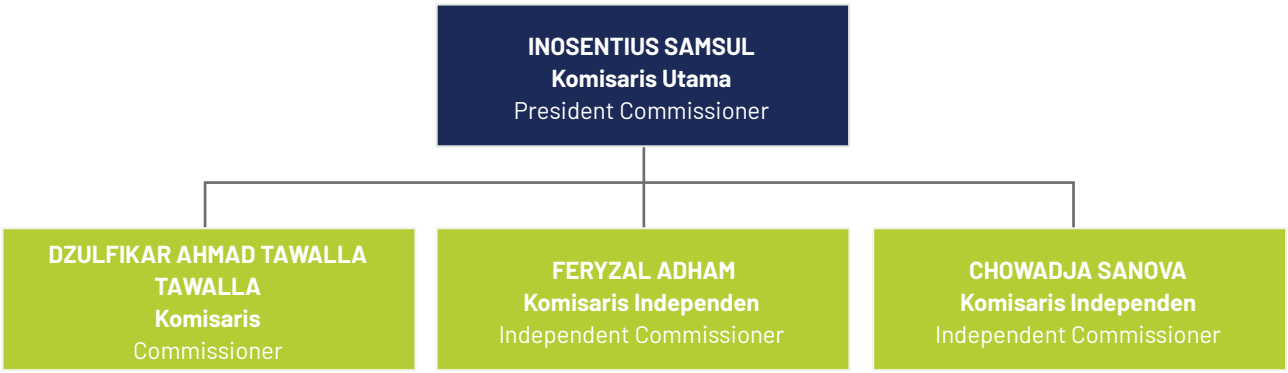
Berdasarkan POJK No. 33/POJK.04/2014 mengenai jumlah anggota Dewan Komisaris Perusahaan dalam komposisi dan susunan anggota Dewan Komisaris, yang mewajibkan setidaknya 30% dari anggota Dewan Komisaris merupakan Komisaris Independen. Di tahun 2025, Dewan Komisaris Perusahaan terdiri dari 4 (empat) anggota, di mana 2 (dua) di antaranya adalah Komisaris Independen, sehingga secara umum komposisi tersebut telah mencerminkan persyaratan keanggotaan Dewan Komisaris.

BOARD OF COMMISSIONERS STRUCTURE

Pursuant to OJK Regulation No. 33/POJK.04/2014 regarding the number of members of the Company's Board of Commissioners in terms of composition and membership, which requires that at least 30% of the members of the Board of Commissioners be Independent Commissioners, in 2025 the Company's Board of Commissioners comprised 4 (four) members, of whom 2 (two) are Independent Commissioners, thereby generally reflecting compliance with the membership requirements for the Board of Commissioners.

Informasi struktur Dewan Komisaris per 31 Desember 2025, adalah sebagai berikut:

Information on the structure of the Board of Commissioners as of December 31, 2025, is as follows:



TANGGUNG JAWAB DEWAN KOMISARIS

Dewan Komisaris memiliki tanggung jawab sebagai berikut:

1. Setiap anggota Dewan Komisaris bertanggung jawab secara tanggung renteng atas kerugian Perusahaan yang disebabkan oleh kesalahan atau kelalaian anggota Dewan Komisaris dalam menjalankan tugasnya.
2. Anggota Dewan Komisaris tidak dapat dipertanggungjawabkan atas kerugian Perusahaan, apabila dapat membuktikan:
   a. Kerugian tersebut bukan karena kesalahan atau kelalaiannya;
   b. Telah melakukan pengawasan dengan itikad baik, penuh tanggung jawab dan kehati-hatian untuk kepentingan dan sesuai dengan maksud dan tujuan Perusahaan;
   c. Tidak mempunyai benturan kepentingan pribadi baik langsung maupun tidak langsung atas tindakan pengawasan yang mengakibatkan kerugian;
   d. Telah mengambil tindakan untuk mencegah timbul atau berlanjutnya kerugian tersebut.

WEWENANG DEWAN KOMISARIS

Dalam menjalankan tugas dan tanggung jawabnya, Dewan Komisaris memiliki wewenang sebagai berikut:

1. Melihat buku-buku, surat-surat, serta dokumen-dokumen lainnya, memeriksa kas untuk keperluan verifikasi dan lain-lain surat berharga dan memeriksa kekayaan Perusahaan;

RESPONSIBILITIES OF THE BOARD OF COMMISSIONERS

The Board of Commissioners has the following responsibilities:

1. Each member of the Board of Commissioners is jointly and severally liable for losses suffered by the Company caused by the fault or negligence of a member of the Board of Commissioners in performing their duties.
2. A member of the Board of Commissioners shall not be held liable for losses suffered by the Company if they are able to demonstrate that:
   a. The loss was not caused by their fault or negligence;
   b. They have carried out their supervisory duties in good faith, with full responsibility and prudence, in the interests of the Company and in accordance with the purposes and objectives of the Company;
   c. They have no personal conflict of interest, either directly or indirectly, in relation to the supervisory action that resulted in the loss;
   d. They have taken action to prevent the occurrence or continuation of such loss.

AUTHORITIES OF THE BOARD OF COMMISSIONERS

In carrying out its duties and responsibilities, the Board of Commissioners has the following authorities:

1. To review books, letters, and other documents, to inspect the cash for verification purposes and other securities, and to examine the assets of the Company;

2. Memasuki pekarangan, gedung, dan kantor yang dipergunakan Perusahaan, meminta penjelasan dari Direksi dan/atau pejabat lainnya mengenai segala persoalan yang menyangkut pengelolaan Perusahaan;
3. Mengetahui segala kebijakan dan tindakan yang telah dan akan dijalankan oleh Direksi, meminta Direksi dan/atau pejabat lainnya dengan sepengetahuan Direksi untuk menghadiri rapat Dewan Komisaris;
4. Mengangkat dan memberhentikan Sekretaris Dewan Komisaris;
5. Memberhentikan sementara Anggota Direksi sesuai dengan ketentuan dalam Anggaran Dasar Perusahaan;
6. Mengusulkan kepada pemegang saham, kriteria dan evaluasi atas calon Direksi, nominator calon Direksi baik dari dalam maupun dari luar Perusahaan.
7. Membentuk Komite-Komite selain Komite Audit dan Komite Nominasi dan Remunerasi, jika dipandang perlu dengan memperhatikan kemampuan Perusahaan;
8. Menggunakan tenaga ahli untuk hal-hal tertentu dan dalam jangka waktu tertentu atas beban Perusahaan, jika dianggap perlu (mekanisme pemilihan/penetapan, kewenangan, ruang lingkup dan lain-lain dalam penggunaan tenaga ahli akan diatur tersendiri oleh Dewan Komisaris);
9. Menghadiri rapat Direksi dan memberikan pandangan-pandangan terhadap hal-hal yang dibicarakan;
10. Melakukan pengawasan terhadap pelaksanaan kebijakan pengelolaan anak perusahaan/perusahaan patungan;
11. Melaksanakan kewenangan pengawasan lainnya sepanjang tidak bertentangan dengan peraturan perundang-undangan, Anggaran Dasar, dan/atau keputusan Rapat Umum Pemegang Saham;

KEWAJIBAN DEWAN KOMISARIS

Dewan Komisaris memiliki kewajiban sebagai berikut:

1. Memberikan nasihat kepada Direksi dalam melaksanakan pengurusan Perusahaan;
2. Melakukan fungsi dan tugas pengendalian dan pengawasan atas rencana investasi dan risiko usaha;
3. Melakukan fungsi dan tugas mengenai pengawasan dan pemberian nasihat terhadap kebijakan pengadaan barang dan jasa perusahaan dan pelaksanaannya.

2. To enter the premises, buildings, and offices used by the Company, and to request explanations from the Board of Directors and/or other officials regarding all matters pertaining to the management of the Company;
3. To be informed of all policies and actions that have been and will be undertaken by the Board of Directors, and to request the Board of Directors and/or other officials, with the knowledge of the Board of Directors, to attend meetings of the Board of Commissioners;
4. To appoint and dismiss the Secretary of the Board of Commissioners;
5. To temporarily suspend members of the Board of Directors in accordance with the provisions of the Company's Articles of Association;
6. To propose to shareholders the criteria and evaluation of candidates for the Board of Directors, and to nominate candidates for the Board of Directors from within or outside the Company;
7. To establish committees other than the Audit Committee and the Nomination and Remuneration Committee, if deemed necessary and taking into account the Company's capabilities;
8. To engage experts for specific matters and for a specified period of time at the Company's expense, if deemed necessary (the mechanism for selection/appointment, authority, scope, and other matters relating to the engagement of experts shall be separately regulated by the Board of Commissioners);
9. To attend meetings of the Board of Directors and provide views on matters discussed;
10. To supervise the implementation of management policies of subsidiaries/joint ventures;
11. To exercise other supervisory authorities, provided they are not contrary to applicable laws and regulations, the Articles of Association, and/or resolutions of the General Meeting of Shareholders.

OBLIGATIONS OF THE BOARD OF COMMISSIONERS

The Board of Commissioners has the following obligations:

1. To provide advice to the Board of Directors in the management of the Company;
2. To perform the functions and duties of control and supervision over investment plans and business risks;
3. To perform the functions and duties of supervision and advisory with respect to the Company's procurement of goods and services policies and their implementation;

4. Meneliti dan menelaah serta menandatangani RJPP dan RKAP yang disiapkan Direksi;
5. Memberikan pendapat dan saran kepada RUPS mengenai alasan Dewan Komisaris menandatangani RJPP dan RKAP;
6. Mengikuti perkembangan kegiatan Perusahaan, memberikan saran dan pendapat kepada RUPS mengenai setiap masalah yang dianggap penting bagi kepengurusan Perusahaan;
7. Menyampaikan laporan tentang tugas pengawasan yang telah dilakukan selama tahun buku yang baru lampau kepada RUPS;
8. Melaporkan dengan segera kepada RUPS apabila terjadi gejala menurunnya kinerja Perusahaan atau kejadian penting lainnya yang perlu diketahui oleh RUPS;
9. Meneliti dan menelaah laporan berkala dan laporan tahunan, memberikan penjelasan, pendapat dan saran kepada RUPS mengenai laporan tahunan, apabila diminta;
10. Menyusun program kerja tahunan dan anggaran biaya Dewan Komisaris serta dimasukkan dalam RKAP, mengusulkan akuntan publik, membuat risalah rapat Dewan Komisaris dan menyimpan salinannya;
11. Memantau dan memastikan bahwa GCG telah diterapkan secara efektif dan berkelanjutan;
12. Memastikan bahwa dalam laporan tahunan telah memuat informasi mengenai identitas, pekerjaan-pekerjaan utamanya, jabatan Dewan Komisaris di perusahaan lain, termasuk rapat-rapat yang dilakukan dalam satu tahun buku (rapat internal maupun rapat gabungan dengan Direksi), serta honorarium, fasilitas, dan/atau tunjangan lain yang diterima dari Perusahaan;
13. Menetapkan kebijakan mengenai pengawasan dan pemberian nasihat terhadap kebijakan mutu dan pelayanan serta pelaksanaannya;
14. Menetapkan kebijakan mengenai informasi lingkungan bisnis dan permasalahannya yang diperkirakan berdampak pada usaha dan kinerja Perusahaan yang perlu mendapatkan perhatian Dewan Komisaris;
15. Menetapkan kebijakan mengenai pengawasan dan pemberian nasihat terhadap kebijakan sistem teknologi informasi perusahaan dan pelaksanaannya;
16. Menetapkan kebijakan pengusulan remunerasi Direksi sesuai ketentuan yang berlaku dan kebijakan penilaian kinerja Direksi Kolegial maupun Individual;

4. To review, examine, and sign the RJPP and RKAP prepared by the Board of Directors;
5. To provide opinions and recommendations to the AGMS regarding the reasons for the Board of Commissioners' signing of the RJPP and RKAP;
6. To monitor the development of the Company's activities, and to provide recommendations and opinions to the AGMS on any matters deemed important for the management of the Company;
7. To submit a report on supervisory duties performed during the preceding fiscal year to the AGMS;
8. To promptly report to the AGMS in the event of signs of declining Company performance or other significant events that need to be brought to the attention of the AGMS;
9. To review and examine periodic reports and annual reports, and to provide explanations, opinions, and recommendations to the AGMS regarding the annual report, when requested;
10. To prepare the annual work program and budget of the Board of Commissioners and incorporate it into the RKAP, to propose a public accountant, to prepare minutes of Board of Commissioners meetings, and to retain copies thereof;
11. To monitor and ensure that GCG has been implemented effectively and sustainably;
12. To ensure that the annual report contains information on the identity, principal occupations, and positions of the Board of Commissioners in other companies, including meetings held during the fiscal year (both internal meetings and joint meetings with the Board of Directors), as well as honoraria, facilities, and/or other benefits received from the Company;
13. To establish policies on supervision and advisory with respect to quality and service policies and their implementation;
14. To establish policies on business environment information and related issues that are estimated to have an impact on the Company's business and performance and that require the attention of the Board of Commissioners;
15. To establish policies on supervision and advisory with respect to the Company's information technology system policies and their implementation;
16. To establish policies on the proposed remuneration of the Board of Directors in accordance with applicable regulations, and on the performance assessment of the Board of Directors both collectively and individually;

17. Menetapkan mekanisme untuk merespon/ menindaklanjuti saran, permasalahan atau keluhan dari stakeholder dan menyampaikan kepada Direksi tentang saran penyelesaian yang diperlukan;
18. Melakukan pengawasan dan pemberian nasihat terhadap kebijakan pengelolaan sumber daya manusia, khususnya tentang manajemen karir di perusahaan, sistem dan prosedur promosi, mutasi dan demosi di perusahaan dan pelaksanaannya;
19. Melaksanakan kewajiban lainnya dalam rangka tugas pengawasan dan pemberian nasihat, sepanjang tidak bertentangan dengan peraturan perundang-undangan yang berlaku.

17. To establish mechanisms for responding to and following up on suggestions, issues, or complaints from stakeholders, and to convey to the Board of Directors the recommended resolutions required;
18. To supervise and provide advisory on human capital management policies, particularly with respect to career management within the Company, as well as the systems and procedures for promotions, transfers, and demotions within the Company and their implementation;
19. To carry out other obligations in the context of supervisory and advisory duties, provided they are not contrary to applicable laws and regulations.

Dalam melaksanakan tugasnya tersebut setiap Anggota Dewan Komisaris harus:

1. Mematuhi Anggaran Dasar dan peraturan perundang-undangan serta peraturan yang berlaku di bidang Pasar Modal di Indonesia serta prinsip-prinsip profesionalisme, efisiensi, transparansi, kemandirian, akuntabilitas, pertanggungjawaban, serta kewajaran;
2. Beritikad baik, penuh kehati-hatian dan bertanggung jawab dalam menjalankan tugas pengawasan dan pemberian nasihat kepada Direksi untuk kepentingan Perusahaan dan sesuai dengan maksud dan tujuan Perusahaan.

In carrying out their duties, each member of the Board of Commissioners must:

1. Comply with the Articles of Association, applicable laws and regulations, and regulations in the field of Capital Markets in Indonesia, as well as the principles of professionalism, efficiency, transparency, independence, accountability, responsibility, and fairness;
2. Act in good faith, with prudence and responsibility in carrying out supervisory and advisory duties to the Board of Directors in the interests of the Company and in accordance with the purposes and objectives of the Company.

Dewan Komisaris dilarang melakukan tindakan sebagai berikut:

1. Anggota Dewan Komisaris tidak diperbolehkan untuk melakukan tindakan Korupsi, Kolusi dan Nepotisme serta Gratifikasi dan Suap;
2. Tidak menerima, memberi dan meminta sesuatu dari dan/atau kepada pihak mana pun yang terkait dengan jabatannya yang berlawanan dengan kebijakan Perusahaan;
3. Tidak melakukan tindakan kecurangan baik secara individu maupun dengan pihak mana pun yang melawan hukum dan/atau yang dapat merugikan Perusahaan;
4. Tidak membuat kepentingan sendiri yang menyalahgunakan wewenang kesempatan, posisi dan fasilitas Perusahaan yang akan menyebabkan kerugian bagi Perusahaan;
5. Anggota Dewan Komisaris dilarang melakukan rangkap jabatan sebagai:

The Board of Commissioners is prohibited from taking the following actions:

1. Members of the Board of Commissioners are not permitted to engage in Corruption, Collusion, and Nepotism, as well as Gratification and Bribery;
2. Not to receive, give, or solicit anything from and/or to any party related to their position that is contrary to Company policy;
3. Not to engage in fraudulent acts, either individually or with any party, that are unlawful and/or that may be detrimental to the Company;
4. Not to create personal interests that misuse the authority, opportunities, positions, and facilities of the Company in a manner that will cause losses to the Company;
5. Members of the Board of Commissioners are prohibited from concurrently holding positions as:

a. Anggota Dewan Komisaris dilarang memangku jabatan rangkap sebagai Anggota Direksi pada BUMN, Badan Usaha Milik Daerah (BUMD), Badan Usaha Milik Swasta kecuali anggota Direksi pada Badan Usaha Milik Negara sebagai Pemegang Saham Seri B Terbanyak Perseroan;

b. Pengurus Partai Politik dan/atau calon/anggota DPR, DPD, DPRD Tingkat I dan DPRD Tingkat II dan/atau Calon Kepala Daerah/Wakil Kepala Daerah;

c. Jabatan lainnya sesuai dengan ketentuan dalam peraturan perundang-undangan; dan/atau;

d. Jabatan yang dapat menimbulkan benturan kepentingan dengan BUMN yang bersangkutan.

a. Members of the Board of Commissioners are prohibited from concurrently serving as members of the Board of Directors of a State-Owned Enterprise (SOE), Regional Government-Owned Enterprise (BUMD), or privately-owned enterprise, except as a member of the Board of Directors of a State-Owned Enterprise that is the largest holder of Series B Shares of the Company;

b. Officials of a political party and/or candidates/ members of the House of Representatives (DPR), Regional Representatives Council (DPD), Regional Legislative Council Level I (DPRD Tingkat I), and Regional Legislative Council Level II (DPRD Tingkat II), and/or candidates for Regional Head/Deputy Regional Head;

c. Other positions as stipulated in applicable laws and regulations; and/or

d. Positions that may give rise to conflicts of interest with the relevant State-Owned Enterprise.

PEMBIDANGAN TUGAS DEWAN KOMISARIS

Berdasarkan Surat Keputusan Dewan Komisaris No. SK-004/DK-SB/VI/2025 tanggal 4 Juni 2025 tentang Pembagian Tugas Anggota-anggota Dewan Komisaris PT Semen Baturaja Tbk, adalah sebagai berikut:

DIVISION OF DUTIES OF THE BOARD OF COMMISSIONERS

Pursuant to Board of Commissioners Decree No. SK-004/DK-SB/VI/2025 dated June 4, 2025, regarding the Division of Duties of the Members of the Board of Commissioners of PT Semen Baturaja Tbk, the division is as follows:

Tabel Pembidangan Tugas Dewan Komisaris Tahun 2025 / **Division of Duties of the Board of Commissioners in 2025**

Nama / *Name*	Jabatan / *Position*	Pembidangan Tugas dan Tanggung Jawab / *Division of Duties and Responsibilities*
Inosentius Samsul	Komisaris Utama / President Commissioner	a. Mereviu, memberikan tanggapan dan meminta tanggapan anggota Dewan Komisaris lainnya atas hasil evaluasi, pendapat dan saran yang disampaikan oleh anggota Dewan Komisaris dalam bidang masing-masing. / Reviewing, providing responses, and requesting feedback from other members of the Board of Commissioners regarding the evaluations, opinions, and suggestions submitted by each member in their respective areas. b. Mengintegrasikan hasil evaluasi, pendapat dan saran yang disampaikan oleh anggota Dewan Komisaris dalam bidang masing-masing menjadi kebijakan dan/atau dasar bagi Dewan Komisaris dalam pengambilan keputusan. / Integrating the evaluations, opinions, and suggestions submitted by members of the Board of Commissioners in their respective areas into policies and/or as the basis for decision-making by the Board of Commissioners. c. Melakukan tinjauan langsung ke lapangan guna memantau dan memastikan rencana kerja perusahaan berjalan sesuai dengan target yang telah ditetapkan / Conducting direct field visits to monitor and ensure that the company's work plans are progressing according to the established targets.
Alex Iskandar Munaf*	Komisaris Utama/ Independen / President Commissioner/ Independent	1. Meninjau, memberikan tanggapan dan meminta tanggapan anggota Dewan Komisaris lainnya atas hasil evaluasi, pendapat dan saran yang disampaikan oleh anggota Dewan Komisaris dalam bidang masing-masing. / To review, provide responses, and request responses from other members of the Board of Commissioners on the results of evaluations, opinions, and recommendations submitted by members of the Board of Commissioners in their respective areas. 2. Mengintegrasikan hasil evaluasi, pendapat dan saran yang disampaikan oleh anggota Dewan Komisaris dalam bidang masing-masing menjadi kebijakan dan/atau dasar bagi Dewan Komisaris dalam pengambilan keputusan. / To integrate the results of evaluations, opinions, and recommendations submitted by members of the Board of Commissioners in their respective areas into policies and/or the basis for decision-making by the Board of Commissioners. 3. Melakukan tinjauan langsung ke lapangan guna memantau dan memastikan rencana kerja perusahaan berjalan sesuai dengan target yang telah ditetapkan. / To conduct direct field visits to monitor and ensure that the Company's work plans are progressing in accordance with established targets.

Nama / *Name*	Jabatan / *Position*	Pembidangan Tugas dan Tanggung Jawab / *Division of Duties and Responsibilities*
Chowadja Sanova	Komisaris Independen / Independent Commissioner	Bidang Perencanaan dan Manajemen Risiko, Produksi, dan Supply *Chain* / Field of Planning and Risk Management, Production, and Supply Chain: a. Melakukan evaluasi atas kinerja Perseroan terutama namun tidak terbatas pada bidang perencanaan dan manajemen risiko, produksi dan *supply chain*. / Evaluate the Company's performance, especially, but not limited to, the areas of planning and risk management, production, and supply chain. b. Memberikan tanggapan, pendapat dan saran-saran kepada Direksi terutama namun tidak terbatas pada bidang perencanaan dan manajemen risiko, produksi dan *supply chain*. / Provide feedback, opinions, and suggestions to the Board of Directors, especially, but not limited to, the areas of planning and risk management, production, and supply chain. c. Apabila diperlukan, dapat melakukan tinjauan langsung ke lapangan guna memantau dan memastikan terutama namun tidak terbatas pada: / If necessary, conduct direct field reviews to monitor and ensure, especially but not limited to: • bidang perencanaan strategis terkait pelaksanaan strategi perusahaan sesuai dengan RJPP dan RKAP termasuk pengalokasian sumber daya yang dibutuhkan untuk mencapai tujuan perusahaan; / strategic planning, related to the implementation of company strategy according to the RJPP and RKAP, including the allocation of resources required to achieve company objectives • bidang manajemen risiko terkait perencanaan, pelaksanaan dan evaluasi program; / risk management, related to the planning, implementation, and evaluation of programs; • bidang produksi terkait: kehandalan teknologi, peralatan fasilitas dan proses produksi; / production, related to: technology reliability, facility equipment, and production processes; • bidang *supply chain* terkait: pengadaan terkait ketersediaan bahan baku dan bahan penolong, transportasi, dan distribusi produk; / supply chain, related to: procurement concerning the availability of raw and supporting materials, transportation, and product distribution; serta menyampaikan laporan hasil peninjauan kepada Dewan Komisaris. / and submit the review report to the Board of Commissioners. d. Melaksanakan penugasan lain yang disepakati bersama dalam Rapat Dewan Komisaris. / Carry out other assignments mutually agreed upon in the Board of Commissioners' Meetings.
Hadi Daryanto*	Komisaris / Commissioner	1. Melakukan evaluasi atas kinerja Perseroan terutama namun tidak terbatas pada bidang Perencanaan dan Manajemen Risiko, Produksi dan *Supply Chain*. / To evaluate the Company's performance, particularly but not limited to the areas of Planning and Risk Management, Production, and Supply Chain. 2. Memberikan tanggapan, pendapat dan saran-saran kepada Direksi terutama namun tidak terbatas pada bidang Perencanaan dan Manajemen Risiko, Produksi dan *Supply Chain*. / To provide responses, opinions, and recommendations to the Board of Directors, particularly but not limited to the areas of Planning and Risk Management, Production, and Supply Chain. 3. Apabila diperlukan, dapat melakukan tinjauan langsung ke lapangan guna memantau dan memastikan pada: / Where necessary, to conduct direct field visits to monitor and ensure: a. Bidang perencanaan strategis terkait pelaksanaan strategi perusahaan sesuai dengan RJPP dan RKAP termasuk pengalokasian sumber daya yang dibutuhkan untuk mencapai tujuan perusahaan; / Strategic planning related to the implementation of the Company's strategy in accordance with the RJPP and RKAP, including the allocation of resources required to achieve the Company's objectives; b. Bidang manajemen risiko terkait perencanaan, pelaksanaan dan evaluasi program; / Risk management related to program planning, implementation, and evaluation; c. Bidang produksi terkait: kehandalan teknologi, peralatan fasilitas dan proses produksi; / Production related to: reliability of technology, equipment, facilities, and production processes; d. Bidang *supply chain* terkait: pengadaan terkait ketersediaan bahan baku dan bahan penolong, transportasi, dan distribusi produk; / Supply chain related to: procurement concerning the availability of raw materials and auxiliary materials, transportation, and product distribution. 4. Melaksanakan penugasan lain yang disepakati bersama dalam Rapat Dewan Komisaris. / To carry out other assignments as mutually agreed upon at Board of Commissioners meetings.

Nama / *Name*	Jabatan / *Position*	Pembidangan Tugas dan Tanggung Jawab / *Division of Duties and Responsibilities*
Dzulfikar Ahmad Tawalla	Komisaris / Commissioner	Bidang Pengelolaan SDM, Umum, TJSL, dan legal / Field of HR Management, General Affairs, CSR, and Legal: a. Melakukan evaluasi atas kinerja Perseroan terutama namun tidak terbatas pada bidang Legal, Pengelolaan SDM, Umum dan TJSL; / Evaluate the Company's performance, especially, but not limited to, the areas of Legal, HR Management, General Affairs, and CSR. b. Memberikan tanggapan, pendapat dan saran-saran kepada Direksi terutama namun tidak terbatas pada bidang Legal, Pengelolaan SDM, Umum dan TJSL; / Provide feedback, opinions, and suggestions to the Board of Directors, especially, but not limited to, the areas of Legal, HR Management, General Affairs, and CSR. c. Apabila diperlukan, dapat melakukan tinjauan langsung ke lapangan guna memantau dan memastikan terutama namun tidak terbatas pada: / If necessary, conduct direct field reviews to monitor and ensure, especially but not limited to • Pengelolaan Legal terkait internal maupun eksternal perusahaan antara lain mengenai perjanjian, kontrak, dan lain sebagianya, tetap dalam jalur yang benar; / Legal management, both internal and external to the company, including agreements, contracts, and other matters, remain on the right track; • pengelolaan SDM meliputi rekrutment, diklat, pengembangan, karir sampai dengan pensiun, talent, dan hubungan industrial serta efektivitas struktur organisasi; / HR management, including recruitment, training, development, career progression through retirement, talent management, industrial relations, and organizational structure effectiveness; • Pengelolaan Umum terkait kerumahtanggan meliputi pengadaan barang dan jasa, perlengkapan, persediaan dan pengelolaan aset; / General Affairs management, including housekeeping, procurement of goods and services, equipment, inventory, and asset management; • pengelolaan TJSL meliputi perencanaan, pelaksanaan dan evaluasi program perusahaan sejalan dengan SDG dan konsep ESG; / CSR management, including planning, implementation, and evaluation of company programs in line with the SDGs and ESG concepts; serta menyampaikan laporan hasil kepada Dewan Komisaris. / and submit the report to the Board of Commissioners. d. Melaksanakan penugasan lain yang disepakati bersama dalam Rapat Dewan Komisaris. / Carry out other assignments mutually agreed upon in the Board of Commissioners' Meetings.
Feryzal Adham	Komisaris Independen / Independent Commissioner	Bidang Pengelolaam dan Kinerja Keuangan, Pengawan Internal, Investasi, serta Pendanaan) / Field of Financial Management and Performance, Internal Supervision, Investment, and Funding a. Melakukan evaluasi atas kinerja Perseroan terutama namun tidak terbatas pada bidang pengelolaan dan kinerja keuangan, pengawasan internal, investasi, serta pendanaan; / Evaluate the Company's performance, especially—but not limited to—the areas of financial management and performance, internal supervision, investment, and funding. b. Memberikan tanggapan, pendapat dan saran-saran kepada Direksi terutama namun tidak terbatas pada bidang pengelolaan dan kinerja keuangan, pengawasan internal, investasi, serta pendanaan; / Provide feedback, opinions, and suggestions to the Board of Directors, especially, but not limited to, the areas of financial management and performance, internal supervision, investment, and funding. c. Apabila diperlukan, dapat melakukan tinjauan langsung ke lapangan guna memantau dan memastikan pada: / If necessary, conduct direct field reviews to monitor and ensure: • pengelolaan dan kinerja keuangan yang meliputi pendanaan baik untuk modal kerja maupun investasi, penempatan dana, program efisiensi biaya; / financial management and performance, including funding for working capital and investment, fund placement, and cost efficiency programs; • pengawasan internal terkait: efisiensi dan efektifitas produksi; penyajian laporan keuangan yang dapat dipertanggungjawabkan; dan ketaatan terhadap undang- undang dan aturan yang berlaku; / internal supervision regarding: efficiency and effectiveness of production; accountability in financial reporting; and compliance with applicable laws and regulations; • bidang investasi dan pendanaan terkait perencanaan, pelaksanaan dan evaluasi program; / investment and funding in relation to planning, implementation, and program evaluation; serta menyampaikan laporan hasil peninjauan kepada Dewan Komisaris. / and submit the review report to the Board of Commissioners; d. Melaksanakan penugasan lain yang disepakati bersama dalam Rapat Dewan Komisaris. / and carry out other assignments mutually agreed upon in the Board of Commissioners' Meetings.

*) Diberhentikan menjadi Dewan Komisaris berdasarkan Keputusan RUPST tanggal 27 Mei 2025

*) Dismissed as a member of the Board of Commissioners pursuant to the resolution of the AGMS dated May 27, 2025

PROGRAM KERJA DEWAN KOMISARIS

Penyusunan pedoman pelaksanaan kerja sesuai dengan peraturan perundang-undangan yang berlaku, dengan isi cakupan sebagai berikut:

BOARD OF COMMISSIONERS WORK PROGRAM

The preparation of work implementation guidelines in accordance with applicable laws and regulations, covering the following:

1. Komposisi, pengangkatan, pemberhentian serta masa jabatan Dewan Komisaris;
2. Nominasi dan persyaratan keanggotaan Dewan Komisaris;
3. Program pengenalan anggota Dewan Komisaris;
4. Tugas, tanggung jawab, wewenang dan pendelegasian wewenang Dewan Komisaris;
5. Komite penunjang Dewan Komisaris;
6. Remunerasi dan pendidikan berkelanjutan bagi Dewan Komisaris;
7. Mekanisme dan tata tertib rapat Dewan Komisaris;
8. Kode etik;
9. Pertanggungjawaban Dewan Komisaris;
10. Hubungan Dewan Komisaris dengan Direksi;
11. Evaluasi kinerja Dewan Komisaris.

PENGANGKATAN DAN PEMBERHENTIAN DEWAN KOMISARIS

Pengangkatan ataupun pemberhentian Dewan Komisaris dilakukan melalui mekanisme yang diatur dalam Peraturan Menteri BUMN No. PER-3/MBU/03/2023 Tahun 2023 tentang Organ dan Sumber Daya Manusia Badan Usaha Milik Negara. Regulasi menegaskan bahwa anggota Dewan Komisaris diangkat dan diberhentikan oleh RUPS yang dihadiri dan disetujui oleh Pemegang Saham Seri A Dwiwarna. Para Anggota Dewan Komisaris diangkat oleh RUPS dari calon yang diajukan oleh Pemegang Saham Seri A Dwiwarna, pencalonan mana mengikat bagi RUPS.

Ketentuan tersebut juga berlaku untuk RUPS yang diadakan dalam rangka mencabut atau menguatkan keputusan pemberhentian sementara anggota Direksi oleh Dewan Komisaris. Keputusan RUPS mengenai pengangkatan dan pemberhentian anggota Dewan Komisaris juga menetapkan saat mulai berlakunya pengangkatan dan pemberhentian. Jika RUPS tidak menetapkan, pengangkatan dan pemberhentian anggota Dewan Komisaris mulai berlaku sejak penutupan RUPS. Anggota Dewan Komisaris dapat diangkat kembali oleh RUPS untuk 1 (satu) kali masa jabatan.

1. Composition, appointment, dismissal, and term of office of the Board of Commissioners;
2. Nomination and membership requirements for the Board of Commissioners;
3. Orientation program for members of the Board of Commissioners;
4. Duties, responsibilities, authorities, and delegation of authority of the Board of Commissioners;
5. Supporting committees of the Board of Commissioners;
6. Remuneration and continuing education for the Board of Commissioners;
7. Mechanisms and rules of procedure for Board of Commissioners meetings;
8. Code of Conduct;
9. Accountability of the Board of Commissioners;
10. Relationship between the Board of Commissioners and the Board of Directors;
11. Performance evaluation of the Board of Commissioners.

APPOINTMENT AND DISMISSAL OF THE BOARD OF COMMISSIONERS

The appointment or dismissal of the Board of Commissioners is carried out through the mechanism stipulated in Ministry of SOEs Regulation No. PER-3/MBU/03/2023 of 2023 on the Organs and Human Capital of State-Owned Enterprises. The regulation stipulates that members of the Board of Commissioners are appointed and dismissed by the General Meeting of Shareholders (GMS) attended and approved by the Series A Dwiwarna Shareholder. Members of the Board of Commissioners are appointed by the GMS from candidates proposed by the Series A Dwiwarna Shareholder, which nomination is binding upon the GMS.

These provisions also apply to a GMS convened for the purpose of revoking or affirming a decision by the Board of Commissioners to temporarily suspend a member of the Board of Directors. The resolution of the GMS regarding the appointment and dismissal of members of the Board of Commissioners shall also determine the effective date of such appointment and dismissal. If the GMS does not specify an effective date, the appointment and dismissal of members of the Board of Commissioners shall take effect from the close of the GMS. Members of the Board of Commissioners may be reappointed by the GMS for 1 (one) additional term of office.

PROGRAM ORIENTASI/PENGENALAN PERUSAHAAN BAGI DEWAN KOMISARIS BARU

Program pengenalan bagi anggota Dewan Komisaris bertujuan agar para anggota Dewan Komisaris dapat saling mengenal dan menjalin kerja sama sebagai satu tim yang solid dan efektif. Ketentuan tentang program pengenalan meliputi hal-hal sebagai berikut:

a. Untuk anggota Dewan Komisaris yang baru diangkat, wajib diberikan program pengenalan mengenai kondisi Perseroan secara umum.
b. Penanggung jawab program pengenalan adalah Sekretaris Dewan Komisaris yang bekerja sama dengan Sekretaris Perusahaan atau pejabat yang menjalankan fungsi sebagai Sekretaris Perusahaan.
c. Program pengenalan meliputi:
   1) Pelaksanaan prinsip-prinsip *Good Corporate Governance* di Perseroan.
   2) Keterangan mengenai tugas dan tanggung jawab Dewan Komisaris serta hal lain yang tidak diperbolehkan.
   3) Gambaran mengenai Perseroan berkaitan dengan tujuan, sifat dan lingkup kegiatan, kinerja keuangan dan operasi, strategi, rencana usaha jangka pendek dan jangka panjang, risiko, pengendalian internal dan masalah-masalah strategis lainnya.
   4) Keterangan berkaitan dengan kewenangan yang didelegasikan, audit internal dan eksternal, sistem dan kebijakan Pengendalian Intern serta Komite dibawah Dewan Komisaris.
d. Program pengenalan dapat berupa presentasi, pertemuan, kunjungan ke fasilitas Perseroan, pengkajian dokumen Perseroan atau program lainnya sesuai kebutuhan.

Di tahun 2025, terdapat perubahan pada komposisi Dewan Komisaris. Dewan Komisaris baru yaitu Dzulfikar Ahmad Tawalla selaku Komisaris dan Feryzal Adham selaku Komisaris Independen. Dewan Komisaris baru telah mengikuti program pengenalan yang diselenggarakan Perusahaan pada tanggal 4 Juli 2025 Jam 09.00 WIB secara *online* melalui Ms Teams Meeting.

COMPANY ORIENTATION/INTRODUCTION PROGRAM FOR NEW BOARD OF COMMISSIONERS MEMBERS

The orientation program for members of the Board of Commissioners is intended to enable members of the Board of Commissioners to become acquainted with one another and to establish effective teamwork as a cohesive and effective team. The provisions governing the orientation program cover the following:

a. Newly appointed members of the Board of Commissioners must be provided with an orientation program covering the general condition of the Company.
b. The party responsible for the orientation program is the Secretary of the Board of Commissioners, in collaboration with the Corporate Secretary or the official performing the function of Corporate Secretary.
c. The orientation program covers:
   1) The implementation of Good Corporate Governance principles within the Company.
   2) Information on the duties and responsibilities of the Board of Commissioners and matters that are prohibited.
   3) An overview of the Company with respect to its objectives, nature and scope of activities, financial and operational performance, strategy, short-term and long-term business plans, risks, internal controls, and other strategic issues.
   4) Information relating to delegated authority, internal and external audit, Internal Control systems and policies, and Committees under the Board of Commissioners.
d. The orientation program may take the form of presentations, meetings, visits to the Company's facilities, review of Company documents, or other programs as required.

In 2025, there were changes to the composition of the Board of Commissioners. The newly appointed members of the Board of Commissioners are Dzulfikar Ahmad Tawalla as Commissioner and Feryzal Adham as Independent Commissioner. The new members of the Board of Commissioners participated in the orientation program organized by the Company on July 4, 2025, at 09:00 Western Indonesia Time (WIB), conducted online via Microsoft Teams Meeting.

KOMPOSISI DEWAN KOMISARIS

Di tahun 2025, terdapat perubahan komposisi Dewan Komisaris, dengan demikian informasi komposisi Dewan Komisaris adalah sebagai berikut:

COMPOSITION OF THE BOARD OF COMMISSIONERS

In 2025, there were changes to the composition of the Board of Commissioners. Accordingly, information on the composition of the Board of Commissioners is as follows:

Tabel Komposisi Dewan Komisaris Tahun 2025

Table of Composition of the Board of Commissioners in 2025

Nama / *Name*	Jabatan / *Position*	Dasar Pengangkatan / *Basis of Appointment*	Dasar Pemberhentian / *Basis of Dismissal*	Periode Jabatan / *Term of Office*
Inosentius Samsul**	Komisaris Utama / President Commissioner	• Diangkat sebagai Komisaris berdasarkan Keputusan RUPSLB tanggal 8 November 2023 yang dinyatakan dalam Akta Notaris Aulia Taufani S.H., No. 21 tanggal 8 November 2023. / Appointed as Commissioner pursuant to the resolution of the EGMS dated November 8, 2023, as stated in Notarial Deed of Aulia Taufani, S.H., No. 21 dated November 8, 2023. • Diangkat menjadi Komisaris Utama berdasarkan Keputusan RUPST tanggal 27 Mei 2025 dalam Akta Notaris Aulia Taufani S.H., No. 108 tanggal 27 Mei 2025 / Appointed as President Commissioner pursuant to the resolution of the AGMS dated May 27, 2025, as stated in Notarial Deed of Aulia Taufani, S.H., No. 108 dated May 27, 2025.	-	• 08 November 2023 - RUPS 2028 Periode Ke-1 (Satu) / November 8, 2023 – AGMS 2028, 1st (First) Term • 27 Mei 2025 – RUPS 2030 Periode ke-2 (dua) / May 27, 2025 – AGMS 2030, 2nd (Second) Term
Dzulfikar Ahmad Tawalla**	Komisaris / Commissioner	Diangkat menjadi Komisaris berdasarkan Keputusan RUPST tanggal 27 Mei 2025 dalam Akta Notaris Aulia Taufani S.H., No. 108 tanggal 27 Mei 2025 / Appointed as Commissioner pursuant to the resolution of the AGMS dated May 27, 2025, as stated in Notarial Deed of Aulia Taufani, S.H., No. 108 dated May 27, 2025.	-	27 Mei 2025 - RUPS 2030 Periode ke-1 (satu) / May 27, 2025 – AGMS 2030, 1st (First) Term
Feryzal Adham**	Komisaris Independen / Independent Commissioner	Diangkat menjadi Komisaris Independen berdasarkan Keputusan RUPST tanggal 27 Mei 2025 dalam Akta Notaris Aulia Taufani S.H., No. 108 tanggal 27 Mei2 2025 / Appointed as Independent Commissioner pursuant to the resolution of the AGMS dated May 27, 2025, as stated in Notarial Deed of Aulia Taufani, S.H., No. 108 dated May 27, 2025.	-	27 Mei 2025 – RUPS 2030 Periode ke-1 (satu) / May 27, 2025 – AGMS 2030, 1st (First) Term

Nama / *Name*	Jabatan / *Position*	Dasar Pengangkatan / *Basis of Appointment*	Dasar Pemberhentian / *Basis of Dismissal*	Periode Jabatan / *Term of Office*
Chowadja Sanova	Komisaris Independen / Independent Commissioner	• Keputusan RUPS Tahunan tanggal 27 Mei 2021 yang dinyatakan dalam Akta Notaris Fathiah Helmi, No. 24 tanggal 27 Mei 2021. / Resolution of the Annual GMS dated May 27, 2021, as stated in Notarial Deed of Fathiah Helmi, No. 24 dated May 27, 2021. • Diangkat kembali menjadi Komisaris Independen berdasarkan Keputusan RUPST tanggal 27 Mei 2025 dalam Akta Notaris Aulia Taufani S.H., No. 108 tanggal 27 Mei 2025 / Re-appointed as Independent Commissioner pursuant to the resolution of the AGMS dated May 27, 2025, as stated in Notarial Deed of Aulia Taufani, S.H., No. 108 dated May 27, 2025.	-	• 27 Mei 2021 - RUPS 2026 Periode ke-1 (satu) / May 27, 2021 – AGMS 2026, 1st (First) Term • 27 Mei 2026 - RUPS 2030 Periode ke-2 (dua) / May 27, 2026 – AGMS 2030, 2nd (Second) Term
Alex Iskandar Munaf*	Komisaris Utama/ Independen / President Commissioner/ Independent	Keputusan RUPSLB tanggal 8 November 2023 yang dinyatakan dalam Akta Notaris Aulia Taufani S.H., No. 21 tanggal 8 November 2023. / Resolution of the EGMS dated November 8, 2023, as stated in Notarial Deed of Aulia Taufani, S.H., No. 21 dated November 8, 2023.	Diberhentikan menjadi Komisaris Utama/Independen berdasarkan Keputusan RUPST tanggal 27 Mei 2025 dalam Akta Notaris Aulia Taufani S.H., No. 108 tanggal 27 Mei 2025 / Dismissed as President Commissioner/Independent pursuant to the resolution of the AGMS dated May 27, 2025, as stated in Notarial Deed of Aulia Taufani, S.H., No. 108 dated May 27, 2025.	08 November 2023 – RUPS 2025 Periode ke-1 (satu) / November 8, 2023 – AGMS 2025, 1st (First) Term
Hadi Daryanto*	Komisaris / Commissioner	Diangkat berdasarkan Keputusan RUPSLB tanggal 24 Januari 2023 yang dinyatakan dalam Akta Notaris Fathiah Helmi, No. 45 tanggal 01 Februari 2023 / Appointed pursuant to the resolution of the EGMS dated January 24, 2023, as stated in Notarial Deed of Fathiah Helmi, No. 45 dated February 1, 2023.	Diberhentikan menjadi Komisaris berdasarkan Keputusan RUPST tanggal 27 Mei 2025 dalam Akta Notaris Aulia Taufani S.H., No. 108 tanggal 27 Mei 2025 / Dismissed as Commissioner pursuant to the resolution of the AGMS dated May 27, 2025, as stated in Notarial Deed of Aulia Taufani, S.H., No. 108 dated May 27, 2025.	24 Januari 2023 - RUPS 2025 Periode Ke-1 (satu) / January 24, 2023 – AGMS 2025, 1st (First) Term

*) Diberhentikan menjadi Dewan Komisaris berdasarkan Keputusan RUPST tanggal 27 Mei 2025

**) Diangkat menjadi Dewan Komisaris berdasarkan Keputusan RUPST tanggal 27 Mei 2025

*) Dismissed as a member of the Board of Commissioners pursuant to the resolution of the AGMS dated May 27, 2025.

**) Appointed as a member of the Board of Commissioners pursuant to the resolution of the AGMS dated May 27, 2025.

Profil masing-masing Dewan Komisaris yang menjabat per 31 Desember 2025 dan sampai dengan Laporan Tahunan ini ditandatangani, telah disajikan pada Bab "Profil Perusahaan" dalam Laporan Tahunan ini.

The profiles of each member of the Board of Commissioners serving as of December 31, 2025, and up to the date of signing of this Annual Report, have been presented in the "Company Profile" chapter of this Annual Report.

MASA JABATAN

Masa jabatan anggota Dewan Komisaris diatur dalam Anggaran Dasar, yakni Anggota Dewan Komisaris diangkat dan berakhir masa jabatannya pada penutupan RUPS Tahunan yang kelima setelah tanggal pengangkatannya dengan syarat

TERM OF OFFICE

The term of office of members of the Board of Commissioners is governed by the Articles of Association, whereby members of the Board of Commissioners are appointed and their term of office expires at the close of the fifth Annual General Meeting

tidak boleh melebihi jangka waktu 5 (lima) tahun dengan memperhatikan peraturan perundang-undangan di bidang Pasar Modal, namun dengan tidak mengurangi hak dari RUPS untuk sewaktu waktu dapat memberhentikan para anggota Dewan Komisaris sebelum masa jabatannya berakhir.

of Shareholders following the date of their appointment, provided that such term shall not exceed 5 (five) years, with due regard to applicable laws and regulations in the field of Capital Markets, without prejudice to the right of the GMS to dismiss members of the Board of Commissioners at any time prior to the expiration of their term of office.

RAPAT DEWAN KOMISARIS

Kebijakan

Rapat Dewan Komisaris diatur dengan memperhatikan hal-hal sebagai berikut:

1. Rapat Dewan Komisaris adalah sah dan berhak mengambil keputusan yang mengikat apabila dihadiri dan/atau diwakili oleh lebih dari 1⁄2 (satu per dua) jumlah anggota Dewan Komisaris.
2. Dewan Komisaris wajib mengadakan rapat paling kurang 1 (satu) kali dalam 2 (dua) bulan.
3. Dewan Komisaris wajib mengadakan rapat bersama Direksi secara berkala paling kurang 1 (satu) kali dalam 4 (empat) bulan.
4. Dewan Komisaris dapat mengadakan rapat sewaktu-waktu atas permintaan 1 (satu) atau beberapa Anggota Dewan Komisaris atau Direksi, dengan menyebutkan hal yang akan dibicarakan.
5. Dewan Komisaris harus menjadwalkan Rapat sebagaimana dimaksud pada angka 1 dan 2, untuk tahun berikutnya sebelum berakhirnya tahun buku.
6. Pelaksanaan rapat diawali dengan evaluasi tindak lanjut hasil rapat sebelumnya termasuk pembahasan atau telaah atas usulan Direksi dan arahan/keputusan Dewan Komisaris dan RUPS terkait dengan usulan Direksi dan hal lainnya dari hasil rapat sebelumnya.
7. Rapat Dewan Komisaris diadakan di tempat kedudukan Perseroan, di tempat lain di dalam wilayah Republik Indonesia, atau di tempat kegiatan usaha Perseroan.

BOARD OF COMMISSIONERS MEETINGS

Policy

Board of Commissioners meetings are governed with due regard to the following:

1. A Board of Commissioners meeting is valid and entitled to adopt binding resolutions if attended and/or represented by more than 1/2 (one-half) of the total number of members of the Board of Commissioners.
2. The Board of Commissioners is required to hold meetings at least 1 (one) time every 2 (two) months.
3. The Board of Commissioners is required to hold joint meetings with the Board of Directors periodically, at least 1 (one) time every 4 (four) months.
4. The Board of Commissioners may hold meetings at any time at the request of 1 (one) or more members of the Board of Commissioners or the Board of Directors, specifying the matters to be discussed.
5. The Board of Commissioners must schedule the meetings referred to in items 1 and 2 above for the following year prior to the end of the fiscal year.
6. The conduct of meetings shall commence with an evaluation of the follow-up actions arising from the previous meeting, including discussion or review of proposals from the Board of Directors and directives/resolutions of the Board of Commissioners and the GMS relating to proposals from the Board of Directors and other matters from the previous meeting.
7. Board of Commissioners meetings shall be held at the Company's domicile, at another location within the territory of the Republic of Indonesia, or at the Company's place of business.

Pemanggilan Rapat

Mekanisme pemanggilan rapat Dewan Komisaris:

1. Pemanggilan Rapat Dewan Komisaris harus dilakukan oleh Komisaris Utama dalam hal Komisaris Utama berhalangan karena sebab apa pun, hal mana tidak perlu dibuktikan kepada pihak mana pun, pemanggilan rapat dilakukan oleh salah seorang anggota Dewan Komisaris.

Meeting Notice

The mechanism for convening Board of Commissioners meetings:

1. Notice of a Board of Commissioners meeting must be issued by the President Commissioner. In the event that the President Commissioner is unable to attend for any reason, which need not be demonstrated to any party, notice of the meeting shall be issued by one of the members of the Board of Commissioners.

2. Pemanggilan Rapat Dewan Komisaris harus dilakukan secara tertulis dan disampaikan atau diserahkan langsung kepada setiap anggota Dewan Komisaris dengan tanda terima yang memadai, atau dengan pos tercatat atau dengan jasa kurir atau dengan telex, faksimile atau surat elektronik (e-*mail*) paling lambat 5 (lima) hari sebelum rapat diadakan, dengan tidak memperhitungkan tanggal pemanggilan dan tanggal rapat, atau dalam waktu yang lebih singkat jika dalam keadaan mendesak.
3. Pemanggilan seperti sebagaimana dimaksud pada poin 2 tidak diperlukan untuk rapat-rapat yang telah dijadwalkan berdasarkan keputusan Rapat Dewan Komisaris yang diadakan sebelumnya.
4. Pemanggilan Rapat Dewan Komisaris pada poin 2 harus mencantumkan acara, tanggal, waktu dan tempat rapat serta Undangan Rapat Dewan Komisaris harus mencantumkan informasi terkait agenda acara, tanggal, waktu dan tempat berlangsungnya rapat secara jelas.

Pimpinan Rapat

1. Semua Rapat Dewan Komisaris dipimpin oleh Komisaris Utama.
2. Dalam hal Komisaris Utama tidak hadir atau berhalangan, maka anggota Dewan Komisaris yang ditunjuk oleh Komisaris Utama yang memimpin Rapat Dewan Komisaris.
3. Dalam hal Komisaris Utama tidak melakukan penunjukan, maka anggota Dewan Komisaris yang paling lama menjabat sebagai anggota Dewan Komisaris bertindak sebagai pimpinan Rapat Dewan Komisaris. Dalam hal anggota Dewan Komisaris yang paling lama menjabat sebagai anggota Dewan Komisaris lebih dari satu orang, maka anggota Dewan Komisaris yang tertua dalam usia bertindak sebagai pimpinan rapat.
4. Kehadiran Anggota Dewan Komisaris dalam Rapat Dewan Komisaris wajib diungkapkan dalam Laporan Tahunan Perseroan.

Pengambilan Keputusan

1. Semua keputusan Dewan Komisaris diambil dalam rapat Dewan Komisaris.
2. Keputusan Rapat Dewan Komisaris harus diambil berdasarkan musyawarah untuk mufakat. Jika keputusan berdasarkan musyawarah untuk mufakat tidak tercapai,

2. Notice of a Board of Commissioners meeting must be given in writing and delivered or handed directly to each member of the Board of Commissioners with adequate acknowledgment of receipt, or sent by registered mail, courier service, telex, facsimile, or electronic mail (e-mail) no later than 5 (five) days prior to the meeting, not counting the date of notice and the date of the meeting, or within a shorter period in urgent circumstances.
3. Notice as referred to in item 2 above is not required for meetings that have been scheduled pursuant to a resolution of a previously held Board of Commissioners meeting.
4. The notice of a Board of Commissioners meeting referred to in item 2 must clearly state the agenda, date, time, and venue of the meeting, and the invitation to the Board of Commissioners meeting must clearly state information relating to the agenda, date, time, and venue of the meeting.

Meeting Chair

1. All Board of Commissioners meetings shall be chaired by the President Commissioner.
2. In the event that the President Commissioner is absent or unable to attend, the meeting shall be chaired by the member of the Board of Commissioners designated by the President Commissioner.
3. In the event that the President Commissioner does not make such a designation, the member of the Board of Commissioners who has served the longest as a member of the Board of Commissioners shall act as chair of the Board of Commissioners meeting. In the event that more than one member of the Board of Commissioners has served the longest, the oldest member of the Board of Commissioners in terms of age shall act as chair of the meeting.
4. The attendance of members of the Board of Commissioners at Board of Commissioners meetings must be disclosed in the Company's Annual Report.

Decision-Making

1. All resolutions of the Board of Commissioners shall be adopted at Board of Commissioners meetings.
2. Resolutions of Board of Commissioners meetings must be adopted by deliberation and consensus. If a resolution by deliberation and consensus cannot be reached, the

maka keputusan harus diambil dengan pemungutan suara berdasarkan suara setuju lebih dari 1/2 (satu per dua) bagian dari jumlah suara yang sah yang dikeluarkan dalam rapat yang bersangkutan.

3. Dalam hal terdapat lebih dari satu usulan, maka dilakukan pemilihan ulang sehingga salah satu usulan memperoleh suara lebih dari 1/2 (satu per dua) bagian dari jumlah suara yang dikeluarkan.
4. Dalam Rapat Dewan Komisaris, setiap anggota Dewan Komisaris berhak mengeluarkan 1 (satu) suara dan tambahan 1 (satu) suara untuk setiap anggota Dewan Komisaris lain yang diwakilinya dengan sah dalam rapat tersebut.
5. Suara blangko (abstain) dianggap menyetujui usul yang diajukan dalam rapat. Suara yang tidak sah dianggap tidak ada dan tidak dihitung dalam menentukan jumlah suara yang dikeluarkan dalam rapat.
6. Pemungutan suara mengenai diri orang dilakukan dengan surat suara tertutup tanpa tanda tangan, sedangkan pemungutan suara mengenai hal lain dilakukan secara lisan, kecuali Pimpinan Rapat menentukan lain tanpa ada keberatan berdasarkan suara terbanyak dari yang hadir.
7. Dewan Komisaris dapat juga mengambil keputusan yang sah tanpa mengadakan Rapat Dewan Komisaris dengan ketentuan semua anggota Dewan Komisaris telah diberitahu secara tertulis dan semua anggota Dewan Komisaris memberikan persetujuan mengenai usul yang diajukan secara tertulis serta menandatangani persetujuan tersebut. Keputusan yang diambil dengan cara demikian mempunyai kekuatan yang sama dengan keputusan yang diambil dengan sah dalam Rapat Dewan Komisaris.
8. Dalam hal anggota Dewan Komisaris tidak dapat menghadiri rapat secara fisik, maka anggota Dewan Komisaris dapat menghadiri rapat dengan melalui media telekonferensi, video konferensi, atau sarana media elektronik lainnya sesuai dengan ketentuan yang berlaku.
9. Setiap anggota Dewan Komisaris yang secara pribadi dengan cara apa pun, baik secara langsung maupun secara tidak langsung, mempunyai kepentingan dalam suatu transaksi, kontrak atau kontrak yang diusulkan dalam mana Perusahaan menjadi salah satu pihaknya, harus dinyatakan sifat kepentingannya dalam suatu Rapat Dewan Komisaris dan tidak berhak untuk ikut dalam pengambilan suara mengenai hal-hal yang berhubungan dengan transaksi atau kontrak tersebut.

resolution must be adopted by a vote based on the affirmative votes of more than 1/2 (one-half) of the total number of valid votes cast at the relevant meeting.

3. In the event that there is more than one proposal, a re-vote shall be conducted until one proposal obtains more than 1/2 (one-half) of the total number of votes cast.
4. At a Board of Commissioners meeting, each member of the Board of Commissioners is entitled to cast 1 (one) vote plus an additional 1 (one) vote for each other member of the Board of Commissioners they validly represent at the meeting.
5. Blank votes (abstentions) shall be deemed to constitute approval of the proposal put forward at the meeting. Invalid votes shall be deemed non-existent and shall not be counted in determining the total number of votes cast at the meeting.
6. Voting on matters relating to individuals shall be conducted by unsigned closed ballot, while voting on other matters shall be conducted by open vote, unless the Chair of the Meeting determines otherwise without objection based on a majority of those present.
7. The Board of Commissioners may also adopt valid resolutions without convening a Board of Commissioners meeting, provided that all members of the Board of Commissioners have been notified in writing and all members of the Board of Commissioners give their approval of the proposal in writing and sign such approval. Resolutions adopted in such manner shall have the same force as resolutions validly adopted at a Board of Commissioners meeting.
8. In the event that a member of the Board of Commissioners is unable to attend the meeting in person, such member may attend the meeting via teleconference, video conference, or other electronic media in accordance with applicable regulations.
9. Any member of the Board of Commissioners who personally has an interest, whether directly or indirectly, in any transaction, contract, or proposed contract to which the Company is a party, must declare the nature of such interest at a Board of Commissioners meeting and shall not be entitled to participate in the vote on matters relating to such transaction or contract.

Risalah Rapat

1. Hasil Rapat wajib dituangkan dalam Risalah Rapat. Risalah Rapat harus dibuat oleh seorang yang hadir dalam rapat yang ditunjuk oleh Ketua Rapat serta kemudian ditandatangani oleh seluruh Anggota Dewan Komisaris yang hadir dan disampaikan kepada seluruh anggota Dewan Komisaris. Dalam hal Anggota Direksi turut hadir dalam rapat terkait, maka Risalah Rapat ditandatangani oleh seluruh Anggota Direksi dan Anggota Dewan Komisaris yang hadir dan disampaikan kepada seluruh Anggota Direksi dan Anggota Dewan Komisaris.

2. Dalam hal terdapat anggota Dewan Komisaris dan/atau Anggota Direksi yang tidak menandatangani hasil rapat sebagaimana dimaksud pada poin 1 di atas, yang bersangkutan wajib menyebutkan alasannya secara tertulis dalam surat tersendiri yang dilekatkan pada risalah rapat.
3. Risalah Rapat harus menggambarkan jalannya rapat. Hal ini penting untuk dapat melihat proses pengambilan keputusan dan sekaligus dapat menjadi dokumen hukum untuk menentukan akuntabilitas dari hasil suatu keputusan rapat. Untuk itu Risalah Rapat setidaknya harus mencantumkan:
   a. Tempat, tanggal dan waktu rapat diadakan.
   b. Agenda yang dibahas.
   c. Daftar hadir yang ditandatangani oleh setiap peserta rapat.
   d. Lamanya rapat berlangsung.
   e. Pelaksanaan evaluasi tindak lanjut hasil rapat sebelumnya (jika ada).
   f. Berbagai pendapat yang terdapat dalam rapat dan siapa yang mengemukakannya.
   g. Proses pengambilan keputusan.
   h. Keputusan yang diambil.
   i. Pernyataan perbedaan pendapat terhadap keputusan rapat apabila tidak terjadi kebulatan pendapat (*dissenting opinion*).
   j. Tanda tangan pengesahan risalah rapat.
   k. Keterangan mengenai materi rapat seperti namun tidak terbatas pada *slide* presentasi, surat-menyurat, matrik-matrik, gambar-gambar dan hal-hal lainnya menjadi satu kesatuan dan bagian yang tidak terpisahkan dari risalah rapat.

Meeting Minutes

1. The results of each meeting must be recorded in Minutes of Meeting. The Minutes of Meeting must be prepared by a person present at the meeting as designated by the Chair of the Meeting, and subsequently signed by all members of the Board of Commissioners present, and distributed to all members of the Board of Commissioners. In the event that members of the Board of Directors are also present at the relevant meeting, the Minutes of Meeting shall be signed by all members of the Board of Directors and members of the Board of Commissioners present, and distributed to all members of the Board of Directors and members of the Board of Commissioners.
2. In the event that any member of the Board of Commissioners and/or member of the Board of Directors does not sign the minutes of meeting as referred to in item 1 above, the relevant party must state their reasons in writing in a separate letter attached to the minutes of meeting.
3. The Minutes of Meeting must reflect the proceedings of the meeting. This is important in order to be able to trace the decision-making process and to serve simultaneously as a legal document for determining accountability for the outcome of a meeting resolution. To this end, the Minutes of Meeting must at minimum contain:
   a. The venue, date, and time of the meeting.
   b. The agenda discussed.
   c. An attendance list signed by each meeting participant.
   d. The duration of the meeting.
   e. The implementation of follow-up evaluation of the results of the previous meeting (if any).
   f. The various opinions expressed during the meeting and the persons who raised them.
   g. The decision-making process.
   h. The resolutions adopted.
   i. A statement of dissenting opinion with respect to meeting resolutions in the event that consensus was not reached (dissenting opinion).
   j. The authenticating signatures on the minutes of meeting.
   k. Information on meeting materials such as, but not limited to, presentation slides, correspondence, matrices, diagrams, and other materials, which form an integral and inseparable part of the minutes of meeting.

4. Risalah Rapat wajib didokumentasikan oleh Perseroan.
5. Risalah Rapat Dewan Komisaris merupakan bukti yang sah untuk para anggota Dewan Komisaris dan untuk pihak ketiga mengenai keputusan yang diambil dalam rapat yang bersangkutan.
6. Risalah rapat harus sudah diterima oleh anggota Dewan Komisaris selambat-lambatnya 5 (lima) hari kerja setelah Rapat Dewan Komisaris dilaksanakan.
7. Bila dalam waktu 14 (empat belas) hari sejak tanggal pengiriman risalah, tidak ada keberatan atau usul perbaikan atas risalah tersebut, maka risalah tersebut dinyatakan dapat diterima sebagai hasil rapat yang sah dan mengikat.
8. Hasil keputusan rapat yang ditujukan kepada Direksi dikomunikasikan paling lambat 7 (tujuh) hari sejak Risalah Rapat ditandatangani.

4. The Minutes of Meeting must be documented by the Company.
5. The Minutes of Board of Commissioners Meetings constitute valid evidence for the members of the Board of Commissioners and for third parties regarding the resolutions adopted at the relevant meeting.
6. The minutes of meeting must be received by members of the Board of Commissioners no later than 5 (five) business days after the Board of Commissioners meeting is held.
7. If no objection or proposed amendment to the minutes is received within 14 (fourteen) days from the date of dispatch of the minutes, the minutes shall be deemed accepted as the valid and binding record of the meeting.
8. Meeting resolutions directed to the Board of Directors shall be communicated no later than 7 (seven) days after the Minutes of Meeting are signed.

FREKUENSI DAN KEHADIRAN RAPAT DEWAN KOMISARIS

Di sepanjang tahun 2025, Dewan Komisaris telah menyelenggarakan rapat internal sebanyak 12 (dua belas) kali, dan rapat gabungan sebanyak 12 (dua belas) kali. Informasi agenda dan kehadiran rapat Dewan Komisaris adalah sebagai berikut:

FREQUENCY AND ATTENDANCE AT BOARD OF COMMISSIONERS MEETINGS

Throughout 2025, the Board of Commissioners held 12 (twelve) internal meetings and 12 (twelve) joint meetings. Information on the agenda and attendance at Board of Commissioners meetings is as follows:

Tabel Frekuensi Kehadiran Rapat Dewan Komisaris Tahun 2025

Table of Frequency of Attendance at Board of Commissioners Meetings in 2025

No	Nama	Jabatan	Rapat Internal / *Internal Meetings*			Rapat Gabungan / *Joint Meetings*			RUPS / *GMS*		
			Jumlah Rapat / *Number of Meetings*	Jumlah Kehadiran / *Number of Attendance*	Persentase Kehadiran (%) / *Attendance Rate (%)*	Jumlah Rapat / *Number of Meetings*	Jumlah Kehadiran / *Number of Attendance*	Persentase Kehadiran (%) / *Attendance Rate (%)*	Jumlah Rapat / *Number of Meetings*	Jumlah Kehadiran / *Number of Attendance*	Persentase Kehadiran (%) / *Attendance Rate (%)*
1	Inosentius Samsul**	Komisaris Utama / President Commissioner	12	12	100%	12	12	100%	3	3	100%
2	Alex Iskandar Munaf*	Komisaris Utama/ Independen / President Commissioner/ Independent	5	5	100%	5	5	100%	1	1	100%
3	Dzulfikar Ahmad Tawalla***	Komisaris / Commissioner	6	3	50%	6	3	50%	3	1	33%
4	Hadi Daryanto*	Komisaris / Commissioner	5	5	100%	5	5	100%	1	1	100%
5	Feryzal Adham***	Komisaris Independen / Independent Commissioner	6	6	100%	6	6	100%	3	3	100%
6	Chowadja Sanova	Komisaris Independen / Independent Commissioner	12	12	100%	12	12	100%	3	3	100%

*) Diberhentikan menjadi Dewan Komisaris berdasarkan Keputusan RUPST tanggal 27 Mei 2025
**) Diangkat menjadi Komisaris Utama Berdasarkan Keputusan RUPST tanggal 27 Mei 2025
***) Diangkat menjadi Dewan Komisaris berdasarkan Keputusan RUPST tanggal 27 Mei 2025

*) Dismissed as a member of the Board of Commissioners based on the Decision of the AGMS dated May 27, 2025
**) Appointed as President Commissioner Based on the Decision of the AGMS dated May 27, 2025
*) Appointed as a member of the Board of Commissioners based on the Decision of the AGMS dated May 27, 2025

AGENDA RAPAT DEWAN KOMISARIS

Tabel Agenda Rapat Dewan Komisaris Tahun 2025

Rapat Internal Dewan Komisaris

BOARD OF COMMISSIONERS MEETING AGENDA

Board of Commissioners Meeting Agenda Table in 2025

Internal Meetings of the Board of Commissioners

No	Tanggal / *Date*	Waktu / *Time*	Tempat / *Venue*	Agenda	Peserta / *Participants*
1	24 Januari 2025 / January 24, 2025	14.00 – 15.00 WIB	MS Teams	Progress Tindak Lanjut Rapat Sebelumnya dan Review Kinerja Bulanan / Progress of Follow-Up Actions from Previous Meeting and Monthly Performance Review	Dewan Komisaris, Komite Audit. Komite Manajemen Risiko, dan Sekretaris Dewan Komisaris / Board of Commissioners, Audit Committee, Risk Management Committee, and Secretary to the Board of Commissioners
2	21 Februari 2025 / February 21, 2025	14.00 – 15.00 WIB	MS Teams	Progress Tindak Lanjut Rapat Sebelumnya dan Review Kinerja Bulanan / Progress of Follow-Up Actions from Previous Meeting and Monthly Performance Review	Dewan Komisaris, Komite Audit. Komite Manajemen Risiko, dan Sekretaris Dewan Komisaris / Board of Commissioners, Audit Committee, Risk Management Committee, and Secretary to the Board of Commissioners
3	19 Maret 2025 / March 19, 2025	14.00 – 15.00 WIB	MS Teams	Progress Tindak Lanjut Rapat Sebelumnya dan Review Kinerja Bulanan / Progress of Follow-Up Actions from Previous Meeting and Monthly Performance Review	Dewan Komisaris, Komite Audit. Komite Manajemen Risiko, dan Sekretaris Dewan Komisaris / Board of Commissioners, Audit Committee, Risk Management Committee, and Secretary to the Board of Commissioners
4	24 April 2025 / April 24, 2025	13.00 – 14.00 WIB	MS Teams	Progress Tindak Lanjut Rapat Sebelumnya dan Review Kinerja Bulanan / Progress of Follow-Up Actions from Previous Meeting and Monthly Performance Review	Dewan Komisaris, Komite Audit. Komite Manajemen Risiko, dan Sekretaris Dewan Komisaris / Board of Commissioners, Audit Committee, Risk Management Committee, and Secretary to the Board of Commissioners
5	21 Mei 2025 / May 21, 2025	14.00 – 15.00 WIB	MS Teams	Progress Tindak Lanjut Rapat Sebelumnya dan Review Kinerja Bulanan / Progress of Follow-Up Actions from Previous Meeting and Monthly Performance Review	Dewan Komisaris, Komite Audit. Komite Manajemen Risiko, dan Sekretaris Dewan Komisaris / Board of Commissioners, Audit Committee, Risk Management Committee, and Secretary to the Board of Commissioners
6	20 Juni 2025 / June 20, 2025	09.00 – 10.00 WIB	Plataran Resort Puncak	Progress Tindak Lanjut Rapat Sebelumnya dan Review Kinerja Bulanan / Progress of Follow-Up Actions from Previous Meeting and Monthly Performance Review	Dewan Komisaris, Komite Audit. Komite Manajemen Risiko, dan Sekretaris Dewan Komisaris / Board of Commissioners, Audit Committee, Risk Management Committee, and Secretary to the Board of Commissioners
7	28 Juli 2025 / July 28, 2025	13.00 – 14.00 WIB	MS Teams	Progress Tindak Lanjut Rapat Sebelumnya dan Review Kinerja Bulanan / Progress of Follow-Up Actions from Previous Meeting and Monthly Performance Review	Dewan Komisaris, Komite Audit. Komite Manajemen Risiko, dan Sekretaris Dewan Komisaris / Board of Commissioners, Audit Committee, Risk Management Committee, and Secretary to the Board of Commissioners
8	22 Agustus 2025 / August 22, 2025	13.00 – 14.00 WIB	MS Teams	Progress Tindak Lanjut Rapat Sebelumnya dan Review Kinerja Bulanan / Progress of Follow-Up Actions from Previous Meeting and Monthly Performance Review	Dewan Komisaris, Komite Audit. Komite Manajemen Risiko, dan Sekretaris Dewan Komisaris / Board of Commissioners, Audit Committee, Risk Management Committee, and Secretary to the Board of Commissioners
9	25 September 2025 / September 25, 2025	14.40 – 15.40 WIB	Ruang Rapat Seminyak, Grand Melia / Seminyak Meeting Room, Grand Melia	Progress Tindak Lanjut Rapat Sebelumnya dan Review Kinerja Bulanan / Progress of Follow-Up Actions from Previous Meeting and Monthly Performance Review	Dewan Komisaris, Komite Audit. Komite Manajemen Risiko, dan Sekretaris Dewan Komisaris / Board of Commissioners, Audit Committee, Risk Management Committee, and Secretary to the Board of Commissioners

No	Tanggal / *Date*	Waktu / *Time*	Tempat / *Venue*	Agenda	Peserta / *Participants*
10	24 Oktober 2025 / October 24, 2025	14.00 – 15.00 WIB	MS Teams	Progress Tindak Lanjut Rapat Sebelumnya dan Review Kinerja Bulanan / rogress of Follow-Up Actions from Previous Meeting and Monthly Performance Review	Dewan Komisaris, Komite Audit. Komite Manajemen Risiko, dan Sekretaris Dewan Komisaris / Board of Commissioners, Audit Committee, Risk Management Committee, and Secretary to the Board of Commissioners
11	27 November 2025 / November 27, 2025	14.00 – 14.40 WIB	MS Teams	Progress Tindak Lanjut Rapat Sebelumnya dan Review Kinerja Bulanan / Progress of Follow-Up Actions from Previous Meeting and Monthly Performance Review	Dewan Komisaris, Komite Audit. Komite Manajemen Risiko, dan Sekretaris Dewan Komisaris / Board of Commissioners, Audit Committee, Risk Management Committee, and Secretary to the Board of Commissioners
12	19 Desember 2025 / December 19, 2025	14.00 – 14.40 WIB	MS Teams	Progress Tindak Lanjut Rapat Sebelumnya dan Review Kinerja Bulanan / Progress of Follow-Up Actions from Previous Meeting and Monthly Performance Review	Dewan Komisaris, Komite Audit. Komite Manajemen Risiko, dan Sekretaris Dewan Komisaris / Board of Commissioners, Audit Committee, Risk Management Committee, and Secretary to the Board of Commissioners

Rapat Gabungan Dewan Komisaris bersama Direksi **Joint Meetings of the Board of Commissioners and Board of Directors**

No	Tanggal / *Date*	Waktu / *Time*	Tempat / *Venue*	Agenda	Peserta / *Participants*
1	24 Januari 2025 / January 24, 2025	15.30 – 17.30 WIB	MS Teams	Progress Tindak Lanjut Rapat Sebelumnya, Pembahasan Kinerja Perusahaan / Progress of Follow-Up Actions from Previous Meeting, Discussion of Company Performance	Dewan Komisaris, Direksi, Sekretaris Dewan Komisaris, Komite Audit, Komite Manajemen Risiko, VP of Corsec, VP of AF, VP of PM, VP of IA / Board of Commissioners, Board of Directors, Secretary to the Board of Commissioners, Audit Committee, Risk Management Committee, VP of Corporate Secretary, VP of Accounting & Finance, VP of Procurement & Maintenance, VP of Internal Audit
2	21 Februari 2025 / February 21, 2025	15.30 – 17.30 WIB	MS Teams	Progress Tindak Lanjut Rapat Sebelumnya, Pembahasan Kinerja Perusahaan / Progress of Follow-Up Actions from Previous Meeting, Discussion of Company Performance	Dewan Komisaris, Direksi, Sekretaris Dewan Komisaris, Komite Audit, Komite Manajemen Risiko, VP of Corsec, VP of AF, VP of PM, VP of IA / Board of Commissioners, Board of Directors, Secretary to the Board of Commissioners, Audit Committee, Risk Management Committee, VP of Corporate Secretary, VP of Accounting & Finance, VP of Procurement & Maintenance, VP of Internal Audit
3	19 Maret 2025 / March 19, 202515:30 –	15.30 – 17.20 WIB	MS Teams	Progress Tindak Lanjut Rapat Sebelumnya, Pembahasan Kinerja Perusahaan / Progress of Follow-Up Actions from Previous Meeting, Discussion of Company Performance	Dewan Komisaris, Direksi, Sekretaris Dewan Komisaris, Komite Audit, Komite Manajemen Risiko, VP of Corsec, VP of AF, VP of PM, VP of IA / Board of Commissioners, Board of Directors, Secretary to the Board of Commissioners, Audit Committee, Risk Management Committee, VP of Corporate Secretary, VP of Accounting & Finance, VP of Procurement & Maintenance, VP of Internal Audit

No	Tanggal / *Date*	Waktu / *Time*	Tempat / *Venue*	Agenda	Peserta / *Participants*
4	24 April 2025 / April 24, 2025	15.30 – 18.30 WIB	MS Teams	Progress Tindak Lanjut Rapat Sebelumnya, Pembahasan Kinerja Perusahaan / Progress of Follow-Up Actions from Previous Meeting, Discussion of Company Performance	Dewan Komisaris, Direksi, Sekretaris Dewan Komisaris, Komite Audit, Komite Manajemen Risiko, VP of Corsec, VP of AF, VP of PM, VP of IA / Board of Commissioners, Board of Directors, Secretary to the Board of Commissioners, Audit Committee, Risk Management Committee, VP of Corporate Secretary, VP of Accounting & Finance, VP of Procurement & Maintenance, VP of Internal Audit
5	21 Mei 2025 / May 21, 2025	15.30 – 17. 45 WIB	MS Teams	Progress Tindak Lanjut Rapat Sebelumnya, Pembahasan Kinerja Perusahaan / Progress of Follow-Up Actions from Previous Meeting, Discussion of Company Performance	Dewan Komisaris, Direksi, Sekretaris Dewan Komisaris, Komite Audit, Komite Manajemen Risiko, VP of Corsec, VP of AF, VP of PM, VP of IA / Board of Commissioners, Board of Directors, Secretary to the Board of Commissioners, Audit Committee, Risk Management Committee, VP of Corporate Secretary, VP of Accounting & Finance, VP of Procurement & Maintenance, VP of Internal Audit
6	20 Juni 2025 / June 20, 2025	10.00 – 11.50 WIB	Plataran Resort Puncak	Progress Tindak Lanjut Rapat Sebelumnya, Pembahasan Kinerja Perusahaan / Progress of Follow-Up Actions from Previous Meeting, Discussion of Company Performance	Dewan Komisaris, Direksi, Sekretaris Dewan Komisaris, Komite Audit, Komite Manajemen Risiko, VP of Corsec, VP of AF, VP of PM, VP of IA / Board of Commissioners, Board of Directors, Secretary to the Board of Commissioners, Audit Committee, Risk Management Committee, VP of Corporate Secretary, VP of Accounting & Finance, VP of Procurement & Maintenance, VP of Internal Audit
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9	25 September 2025 / September 25, 2025	16.00 – 18.00 WIB	Ruang Rapat Seminyak, Grand Melia / Seminyak Meeting Room, Grand Melia	Progress Tindak Lanjut Rapat Sebelumnya, Pembahasan Kinerja Perusahaan / Progress of Follow-Up Actions from Previous Meeting, Discussion of Company Performance	Dewan Komisaris, Direksi, Sekretaris Dewan Komisaris, Komite Audit, Komite Manajemen Risiko, VP of Corsec, VP of AF, VP of PM, VP of IA / Board of Commissioners, Board of Directors, Secretary to the Board of Commissioners, Audit Committee, Risk Management Committee, VP of Corporate Secretary, VP of Accounting & Finance, VP of Procurement & Maintenance, VP of Internal Audit

No	Tanggal / *Date*	Waktu / *Time*	Tempat / *Venue*	Agenda	Peserta / *Participants*
10	24 Oktober 2025 / October 24, 2025	15.30 – 17.40 WIB	MS Teams	Progress Tindak Lanjut Rapat Sebelumnya, Pembahasan Kinerja Perusahaan / Progress of Follow-Up Actions from Previous Meeting, Discussion of Company Performance	Dewan Komisaris, Direksi, Sekretaris Dewan Komisaris, Komite Audit, Komite Manajemen Risiko, VP of Corsec, VP of AF, VP of PM, VP of IA / Board of Commissioners, Board of Directors, Secretary to the Board of Commissioners, Audit Committee, Risk Management Committee, VP of Corporate Secretary, VP of Accounting & Finance, VP of Procurement & Maintenance, VP of Internal Audit
11	27 November 2025 / November 27, 2025	15.30 – 17.40 WIB	MS Teams	Progress Tindak Lanjut Rapat Sebelumnya, Pembahasan Kinerja Perusahaan / Progress of Follow-Up Actions from Previous Meeting, Discussion of Company Performance	Dewan Komisaris, Direksi, Sekretaris Dewan Komisaris, Komite Audit, Komite Manajemen Risiko, VP of Corsec, VP of AF, VP of PM, VP of IA / Board of Commissioners, Board of Directors, Secretary to the Board of Commissioners, Audit Committee, Risk Management Committee, VP of Corporate Secretary, VP of Accounting & Finance, VP of Procurement & Maintenance, VP of Internal Audit
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PELAKSANAAN TUGAS DEWAN KOMISARIS 2025

Sepanjang tahun 2025, Dewan Komisaris telah menjalankan tugas dan tanggung jawab sebagai berikut:

1. Melakukan telaahan atas Laporan Hasil Evaluasi Kinerja bulanan/triwulanan/semesteran Tahun 2025 dalam rapat-rapat yang dilaksanakan setiap bulan
2. Melakukan pemantauan dan evaluasi atas Sistem Teknologi Informasi dalam rangka optimalisasi pemanfaatan SAP
3. Melakukan pemantauan dan evaluasi penerapan GCG serta melakukan tindak lanjut hasil assessment GCG
4. Melakukan pemantauan dan evaluasi atas Update Struktur Organisasi dan SDM Perusahaan
5. Melakukan Monitoring/evaluasi Unit Produksi/Proyek Investasi

IMPLEMENTATION OF BOARD OF COMMISSIONERS DUTIES IN 2025

Throughout 2025, the Board of Commissioners has carried out the following duties and responsibilities:

1. Conducting reviews of the Monthly/Quarterly/Semester Performance Evaluation Reports for 2025 in meetings held on a monthly basis;
2. Monitoring and evaluating the Information Technology System in the context of optimizing the utilization of SAP;
3. Monitoring and evaluating the implementation of GCG and following up on the results of the GCG assessment;
4. Monitoring and evaluating updates to the Company's Organizational Structure and Human Capital;
5. Monitoring/evaluating Production Units/Investment Projects.

PENGEMBANGAN KOMPETENSI DEWAN KOMISARIS

Kebijakan

Dalam rangka mendukung pelaksanaan tugas dan tanggung jawab Dewan Komisaris, Perusahaan senantiasa memberikan program pengembangan kompetensi untuk meningkatkan efektivitas kerja Dewan Komisaris. Setiap anggota Dewan Komisaris dapat mengikuti program peningkatan kompetensi seperti seminar dan/atau pelatihan terkait:

1. Pengetahuan berkaitan dengan prinsip-prinsip hukum korporasi dan peraturan perundang-undangan yang berhubungan dengan kegiatan usaha Perusahaan, serta sistem pengendalian internal.
2. Pengetahuan berkaitan dengan kebijakan pemerintah terkait lingkungan strategis Perusahaan, *core business* Perusahaan dan perkembangan mutakhir industri Perusahaan.
3. Pengetahuan berkaitan dengan manajemen strategis dan formulasinya.
4. Pengetahuan berkaitan dengan manajemen risiko.
5. Pengetahuan berkaitan dengan pelaporan keuangan yang berkualitas.

Kebijakan terkait pengembangan kompetensi Dewan Komisaris diatur dalam Piagam Dewan Komisaris PT Semen Baturaja Tbk yang terakhir disahkan pada 31 Juli 2025 dan SK Dewan Komisaris No. SK02/DK-SB/XI/2011 tentang Panduan Program Pengenalan Perusahaan dan Program Peningkatan Kapabilitas bagi Anggota Dewan Komisaris PT Semen Baturaja Tbk.

PELAKSANAAN KEGIATAN

Informasi mengenai pelaksanaan pengembangan kompetensi Dewan Komisaris di tahun 2025 telah disajikan dalam bab "Tinjauan Unit Pendukung Bisnis (TUPB)" dalam Laporan Tahunan ini.

PENILAIAN KOMITE DI BAWAH DEWAN KOMISARIS

Dasar Penilaian

Dasar penilaian terhadap Komite di bawah Dewan Komisaris adalah tingkat kehadiran dalam rapat Komite, tingkat kehadiran dalam rapat internal Dewan Komisaris, tingkat kontribusi tertulis bagi komite, akurasi rekomendasi tertulis,

COMPETENCY DEVELOPMENT OF THE BOARD OF COMMISSIONERS

Policy

In order to support the performance of the duties and responsibilities of the Board of Commissioners, the Company consistently provides competency development programs to enhance the effectiveness of the Board of Commissioners. Each member of the Board of Commissioners may participate in competency enhancement programs such as seminars and/or training related to:

1. Knowledge pertaining to the principles of corporate law and laws and regulations relating to the Company's business activities, as well as the internal control system;
2. Knowledge pertaining to government policies related to the Company's strategic environment, the Company's core business, and the latest developments in the Company's industry;
3. Knowledge pertaining to strategic management and its formulation;
4. Knowledge pertaining to risk management;
5. Knowledge pertaining to quality financial reporting.

Policies relating to the competency development of the Board of Commissioners are governed by the Board of Commissioners Charter of PT Semen Baturaja Tbk, most recently ratified on July 31, 2025, and Board of Commissioners Decree No. SK02/DK-SB/XI/2011 on the Guidelines for the Company Orientation Program and Capability Enhancement Program for Members of the Board of Commissioners of PT Semen Baturaja Tbk.

IMPLEMENTATION OF ACTIVITIES

Information on the implementation of the Board of Commissioners' competency development activities in 2025 has been presented in the "Business Support Unit Review (TUPB)" chapter of this Annual Report.

ASSESSMENT OF COMMITTEES UNDER THE BOARD OF COMMISSIONERS

Basis of Assessment

The basis for the assessment of Committees under the Board of Commissioners comprises: attendance rate at Committee meetings, attendance rate at internal Board of Commissioners meetings, level of written contributions

akurasi rekomendasi lisan, peran aktif (inisiatif) dan inovasi yang telah ditetapkan oleh Dewan Komisaris sebagai pelaksana penilaian. Penilaian kinerja Komite Audit dilakukan setiap triwulan, termasuk untuk menilai kepatuhan organisasi maupun individu anggota komite.

to the committee, accuracy of written recommendations, accuracy of verbal recommendations, active participation (initiative), and innovation, as established by the Board of Commissioners as the assessing party. The performance assessment of the Audit Committee is conducted quarterly, including to evaluate compliance at both the organizational and individual committee member levels.

Penilaian kinerja juga mempertimbangkan realisasi dan penyelesaian program kerja yang tercantum dalam rencana kerja dan dilaporkan kepada Dewan Komisaris dalam laporan komite. Hasil dari penilaian ini, dijadikan pertimbangan bagi Dewan Komisaris untuk mengangkat kembali dan/atau memberhentikan anggota Komite Audit untuk periode jabatan berikutnya.

The performance assessment also takes into account the realization and completion of work programs set out in the work plan and reported to the Board of Commissioners in committee reports. The results of this assessment serve as a consideration for the Board of Commissioners in reappointing and/or dismissing members of the Audit Committee for the subsequent term of office.

HASIL PENILAIAN

Penilaian kinerja Komite pendukung Dewan Komisaris di tahun 2025 adalah sebagai berikut:

- **Komite Audit**
  Di tahun 2025, Komite Audit telah menjalankan tugas dan tanggung jawabnya sesuai dengan Rencana Kerja Komite Audit serta telah dilaporkan kepada Dewan Komisaris. Penilaian kinerja Komite Audit meliputi pelaksanaan tugas komite di bidang audit, kecukupan proses pengendalian internal dan penyusunan laporan keuangan. Komite Audit juga telah melaksanakan rapat sebanyak 27 (dua puluh tujuh) kali dan memberikan rekomendasi-rekomendasi strategis bagi Perusahaan.

- **Komite Nominasi dan Remunerasi**
  Di tahun 2025, Komite Nominasi dan Remunerasi telah menjalankan tugas dan tanggung jawabnya sesuai dengan Rencana Kerja Komite Nominasi dan Remunerasi serta telah dilaporkan kepada Dewan Komisaris. Penilaian kinerja Komite Nominasi dan Remunerasi meliputi pelaksanaan tugas komite dalam melakukan *monitoring*, evaluasi dan memberikan rekomendasi terhadap struktur remunerasi dan sistem penilaian kinerja di perusahaan. Komite Nominasi dan Remunerasi telah melaksanakan rapat sebanyak 3 (tiga) kali dan memberikan rekomendasi-rekomendasi strategis bagi Perusahaan.

ASSESSMENT RESULTS

The performance assessment of the supporting Committees of the Board of Commissioners in 2025 is as follows:

- **Audit Committee**
  In 2025, the Audit Committee carried out its duties and responsibilities in accordance with the Audit Committee Work Plan and reported the same to the Board of Commissioners. The performance assessment of the Audit Committee covers the implementation of the committee's duties in the areas of audit, the adequacy of the internal control process, and the preparation of financial statements. The Audit Committee also held 27 (twenty-seven) meetings and provided strategic recommendations to the Company.
- **Nomination and Remuneration Committee**
  In 2025, the Nomination and Remuneration Committee carried out its duties and responsibilities in accordance with the Nomination and Remuneration Committee Work Plan and reported the same to the Board of Commissioners. The performance assessment of the Nomination and Remuneration Committee covers the implementation of the committee's duties in monitoring, evaluating, and providing recommendations on the remuneration structure and performance assessment system within the Company. The Nomination and Remuneration Committee held 3 (three) meetings and provided strategic recommendations to the Company.

- **Komite Manajemen Risiko**
  Di tahun 2025, Komite Manajemen Risiko telah menjalankan tugas dan tanggung jawabnya sesuai dengan Rencana Kerja Komite Manajemen Risiko serta telah dilaporkan kepada Dewan Komisaris. Penilaian kinerja Komite Manajemen Risiko meliputi pelaksanaan tugas komite di bidang manajemen risiko, seperti pengkajian kebijakan manajemen risiko, *monitoring* risiko utama Perusahaan, RKAP dan RJPP. Komite Manajemen Risiko telah melaksanakan rapat sebanyak 6 (enam) kali dan memberikan rekomendasi-rekomendasi strategis bagi Perusahaan.

- **Risk Management Committee**
  In 2025, the Risk Management Committee carried out its duties and responsibilities in accordance with the Risk Management Committee Work Plan and reported the same to the Board of Commissioners. The performance assessment of the Risk Management Committee covers the implementation of the committee's duties in the area of risk management, including the review of risk management policies, monitoring of the Company's key risks, RKAP, and RJPP. The Risk Management Committee held 6 (six) meetings and provided strategic recommendations to the Company.

KOMISARIS INDEPENDEN

KRITERIA PENENTUAN KOMISARIS INDEPENDEN

Komisaris Independen merupakan anggota Dewan Komisaris yang tidak memiliki hubungan keuangan, kepengurusan, kepemilikan saham dan/atau hubungan keluarga dengan anggota Dewan Komisaris, anggota Direksi dan/atau pemegang saham pengendali atau dengan perusahaan yang mungkin menghalangi atau menghambat posisinya untuk bertindak independen sesuai dengan prinsip-prinsip GCG.

Berdasarkan Peraturan Otoritas Jasa Keuangan No. 33/POJK.04/2014 tanggal 8 Desember 2014 tentang Direksi dan Dewan Komisaris Emiten atau Perusahaan Publik, yang menyatakan bahwa setiap perusahaan publik harus memiliki Komisaris Independen sekurang-kurangnya 30% (tiga puluh persen) dari jumlah seluruh anggota. Ketetapan peraturan perundang-undangan mewajibkan batas minimum Komisaris Independen sebanyak 30%. Hal ini mendukung terlaksananya penerapan mekanisme *check and balance* karena jumlah tersebut telah memenuhi dan sesuai.

Di tahun 2025, Perusahaan memiliki sebanyak 2 (dua) orang Komisaris Independen dari total 4 (empat) orang Dewan Komisaris atau telah memenuhi +50% (lima puluh persen). Komisaris Independen Perusahaan adalah Chowadja Sanova dan Feryzal Adham.

PERNYATAAN INDEPENDENSI KOMISARIS INDEPENDEN

Berdasarkan Peraturan Otoritas Jasa Keuangan (POJK) No. 33/POJK.04/2014 tentang Direksi dan Dewan Komisaris Emiten atau Perusahaan Publik dan POJK No. 55/POJK.04/2015 tentang Pembentukan dan Pedoman Pelaksanaan Kerja

INDEPENDENT COMMISSIONERS

CRITERIA FOR DETERMINING INDEPENDENT COMMISSIONERS

An Independent Commissioner is a member of the Board of Commissioners who has no financial, managerial, share ownership, and/or family relationship with members of the Board of Commissioners, members of the Board of Directors, and/or controlling shareholders, or with companies that may impede or hinder their ability to act independently in accordance with GCG principles.

Pursuant to Financial Services Authority Regulation No. 33/POJK.04/2014 dated December 8, 2014, on the Board of Directors and Board of Commissioners of Issuers or Public Companies, which stipulates that every public company must have Independent Commissioners comprising at least 30% (thirty percent) of the total number of members, the applicable laws and regulations mandate a minimum threshold of 30% Independent Commissioners. This supports the implementation of a check-and-balance mechanism, as the said number has been met and complied with.

In 2025, the Company has 2 (two) Independent Commissioners out of a total of 4 (four) members of the Board of Commissioners, representing more than 50% (fifty percent). The Company's Independent Commissioners are Chowadja Sanova and Feryzal Adham.

INDEPENDENCE DECLARATION OF INDEPENDENT COMMISSIONERS

Pursuant to Financial Services Authority (OJK) Regulation No. 33/POJK.04/2014 on the Board of Directors and Board of Commissioners of Issuers or Public Companies, and OJK Regulation No. 55/POJK.04/2015 on the Establishment and

Komite Audit, Independensi Dewan Komisaris Independen adalah sebagai berikut:

Guidelines for the Implementation of Audit Committee Work, the independence of the Independent Commissioners is as follows:

Tabel Independensi Komisaris Independen Tahun 2025

Tabel Independensi Komisaris Independen Tahun 2025

Independensi / *Independence*	Komisaris Independen / *Independent Commissioner*	
	Chowadja Sanova	Feryzal Adham
Bukan merupakan orang yang bekerja atau mempunyai wewenang dan tanggung jawab untuk merencanakan, memimpin, mengendalikan atau mengawasi kegiatan emiten atau perusahaan publik tersebut dalam waktu 6 (enam) bulan terakhir, kecuali untuk pengangkatan kembali sebagai Komisaris Independen Emiten atau Perusahaan Publik pada periode berikutnya / Is not a person who works or has the authority and responsibility to plan, lead, control, or supervise the activities of the relevant issuer or public company within the last 6 (six) months, except for reappointment as an Independent Commissioner of the Issuer or Public Company for the subsequent period	✓	✓
Tidak mempunyai saham baik langsung maupun tidak langsung pada emiten atau perusahaan publik tersebut / Does not hold shares, either directly or indirectly, in the relevant issuer or public company	✓	✓
Tidak mempunyai hubungan afiliasi dengan emiten atau perusahaan publik, anggota Dewan Komisaris, anggota Direksi, atau Pemegang Saham Utama emiten atau perusahaan publik tersebut / Does not have an affiliation relationship with the issuer or public company, members of the Board of Commissioners, members of the Board of Directors, or the Principal Shareholders of the relevant issuer or public company	✓	✓
Tidak mempunyai hubungan usaha baik langsung maupun tidak langsung yang berkaitan dengan kegiatan usaha emiten atau perusahaan publik tersebut. / Does not have a business relationship, either directly or indirectly, related to the business activities of the relevant issuer or public company	✓	✓

PAKTA INTEGRITAS KOMISARIS INDEPENDEN

Dewan Komisaris telah menerapkan ketentuan mengenai benturan kepentingan salah satunya dalam bentuk penandatanganan Pakta Integritas (*Letter of Undertaking*). Dalam Pakta Integritas tersebut, Komisaris Independen menyatakan bahwa:

1. Saya melaksanakan tugas sesuai dengan kewenangan yang diberikan oleh Anggaran Dasar Perusahaan dan peraturan perundang-undangan yang berlaku, berdasarkan prinsip-prinsip itikad baik, dengan kecermatan yang tinggi dan dalam keadaan bebas, mandiri atau tidak di bawah tekanan, maupun pengaruh dari pihak lain (*Independency*).
2. Saya mengambil keputusan dengan kehati-hatian (*duty of care and loyalty*) demi untuk kepentingan yang terbaik bagi Perusahaan, dengan mengindahkan berbagai sumber informasi, keterangan dan telah melakukan perbandingan yang cukup, sebagaimana layaknya pihak profesional dalam posisi yang sama melakukan hal yang serupa, atau sebagaimana saya mempertimbangkan keputusan bagi kepentingan diri saya sendiri (*prudent person rule*).

INTEGRITY PACT OF INDEPENDENT COMMISSIONERS

The Board of Commissioners has implemented provisions regarding conflicts of interest, one of which takes the form of the signing of an Integrity Pact (Letter of Undertaking). In the Integrity Pact, the Independent Commissioner declares that:

1. I carry out my duties in accordance with the authority granted by the Company's Articles of Association and applicable laws and regulations, based on the principles of good faith, with a high degree of diligence, and in a state of freedom, independence, and freedom from pressure or influence from any other party (Independency).
2. I make decisions with prudence (duty of care and loyalty) in the best interests of the Company, having regard to various sources of information and data, and having made sufficient comparisons, as a professional in the same position would do in similar circumstances, or as I would consider a decision for my own personal interests (prudent person rule).

3. Dalam mengambil keputusan, saya tidak memiliki kepentingan pribadi atau tujuan untuk melakukan sesuatu untuk manfaat diri sendiri, maupun menguntungkan pihak-pihak yang terkait dengan diri saya, atau pihak yang terafiliasi dengan saya, dan dengan demikian tidak memiliki posisi yang mengandung potensi benturan kepentingan (*conflict of interest*).
4. Saya melaksanakan proses tersebut dengan pemahaman yang cukup tentang berbagai peraturan dan kewajiban normatif lainnya yang terkait, dan mematuhi seluruh ketentuan dan peraturan perundang-undangan yang berlaku, termasuk mempertimbangkan *best practice*, yang dipandang perlu, penting dan kritikal dalam proses tersebut (*duty abiding the laws*).

3. In making decisions, I have no personal interest or intention to do anything for my own benefit, nor to benefit parties related to me or parties affiliated with me, and therefore I hold no position that carries a potential conflict of interest (conflict of interest).
4. I carry out this process with a sufficient understanding of the various applicable regulations and other normative obligations, and I comply with all applicable provisions and laws and regulations, including taking into account best practices, which are considered necessary, important, and critical in such process (duty of abiding by the laws).

Penandatanganan Surat Pernyataan Pemenuhan Persyaratan terkait Pengangkatan sebagai Komisaris Independen PT Semen Baturaja Tbk telah disesuaikan dengan Pasal 21 ayat (1) dan (2) serta Pasal 4 ayat (1) dan (2) Peraturan Otoritas Jasa Keuangan No. 33/POJK.04/2014, tentang Direksi dan Dewan Komisaris Emiten atau Perusahaan Publik, menyatakan bahwa:

The signing of the Declaration Letter on the Fulfillment of Requirements relating to Appointment as Independent Commissioner of PT Semen Baturaja Tbk has been aligned with Article 21 paragraphs (1) and (2) and Article 4 paragraphs (1) and (2) of Financial Services Authority Regulation No. 33/POJK.04/2014 on the Board of Directors and Board of Commissioners of Issuers or Public Companies, declaring that:

1. Mempunyai akhlak, moral, dan integritas yang baik.
2. Cakap melakukan perbuatan hukum.
3. Dalam 5 (lima) tahun sebelum pengangkatan dan selama menjabat:
   a. Tidak pernah dinyatakan pailit;
   b. Tidak pernah menjadi anggota Direksi dan/atau anggota Dewan Komisaris yang dinyatakan bersalah menyebabkan suatu perusahaan dinyatakan pailit;
   c. Tidak pernah dihukum karena melakukan tindak pidana yang merugikan keuangan negara dan/atau yang berkaitan dengan sektor keuangan;
   d. Tidak pernah menjadi anggota Direksi dan/atau anggota Dewan Komisaris yang selama menjabat:
      i. Pernah tidak menyelenggarakan RUPS tahunan;
      ii. Pertanggungjawabannya sebagai anggota Direksi dan/atau anggota Dewan Komisaris pernah tidak diterima oleh RUPS atau pernah tidak memberikan pertanggungjawaban sebagai anggota Direksi dan/atau anggota Dewan Komisaris kepada RUPS;

1. Possesses good character, morality, and integrity.
2. Is legally competent to perform legal acts.
3. Within the 5 (five) years prior to appointment and throughout the term of office:
   a. Has never been declared bankrupt;
   b. Has never served as a member of the Board of Directors and/or a member of the Board of Commissioners who was found guilty of causing a company to be declared bankrupt;
   c. Has never been convicted of a criminal offense that is detrimental to state finances and/or related to the financial sector;
   d. Has never served as a member of the Board of Directors and/or a member of the Board of Commissioners who, during their term of office:
      i. Failed to convene an Annual General Meeting of Shareholders;
      ii. Had their accountability as a member of the Board of Directors and/or a member of the Board of Commissioners rejected by the GMS, or failed to present their accountability as a member of the Board of Directors and/or a member of the Board of Commissioners to the GMS;

iii. Pernah menyebabkan Perusahaan yang memperoleh izin, persetujuan atau pendaftaran dari Otoritas Jasa Keuangan tidak memenuhi kewajiban menyampaikan laporan tahunan dan/atau laporan keuangan kepada Otoritas Jasa Keuangan.

4. Memiliki komitmen untuk mematuhi peraturan perundang-undangan.
5. Memiliki pengetahuan dan/atau keahlian di bidang yang dibutuhkan Perusahaan.
6. Bukan merupakan orang yang bekerja atau mempunyai wewenang dan tanggung jawab untuk merencanakan, memimpin, mengendalikan, atau mengawasi kegiatan Perusahaan dalam waktu 6 (enam) bulan terakhir, kecuali untuk pengangkatan kembali sebagai Komisaris Independen Perusahaan pada periode berikutnya.
7. Tidak mempunyai saham baik langsung maupun tidak langsung pada Perusahaan.
8. Tidak mempunyai hubungan afiliasi dengan Perusahaan, anggota Dewan Komisaris, anggota Direksi atau Pemegang Saham Utama Perseroan.
9. Tidak mempunyai hubungan usaha baik langsung maupun tidak langsung yang berkaitan dengan kegiatan usaha Perusahaan tersebut.

iii. Caused a Company that holds a license, approval, or registration from the Financial Services Authority to fail to fulfill its obligation to submit annual reports and/or financial statements to the Financial Services Authority.

4. Has a commitment to comply with applicable laws and regulations.
5. Possesses knowledge and/or expertise in the fields required by the Company.
6. Is not a person who works or has the authority and responsibility to plan, lead, control, or supervise the activities of the Company within the last 6 (six) months, except for reappointment as an Independent Commissioner of the Company for the subsequent period.
7. Does not hold shares, either directly or indirectly, in the Company.
8. Does not have an affiliation relationship with the Company, members of the Board of Commissioners, members of the Board of Directors, or the Principal Shareholders of the Company.
9. Does not have a business relationship, either directly or indirectly, related to the business activities of the Company.

DIREKSI

Direksi merupakan organ Perusahaan yang melakukan pengelolaan atas Perusahaan secara kolektif untuk kepentingan dan tujuan Perusahaan sesuai dengan ketentuan Anggaran Dasar serta melaksanakan prinsip-prinsip GCG pada seluruh level organisasi.

Direksi mempertanggungjawabkan pelaksanaan tugasnya kepada Pemegang Saham melalui RUPS. Pertanggungjawaban Direksi kepada RUPS merupakan perwujudan akuntabilitas pengelolaan Perusahaan sesuai dengan prinsip-prinsip GCG. Tugas dan tanggung jawab Direksi mengacu pada Pedoman dan Tata Tertib Kerja (Piagam Direksi), dimana pelaksanaannya dijalankan dengan itikad baik dan penuh dengan rasa tanggung jawab dan tetap berpegang pada peraturan perundang-undangan yang berlaku.

BOARD OF DIRECTORS

The Board of Directors is the organ of the Company that manages the Company collectively in the interests and for the purposes of the Company in accordance with the provisions of the Articles of Association and implements GCG principles at all levels of the organization.

The Board of Directors is accountable for the performance of its duties to the Shareholders through the General Meeting of Shareholders (GMS). The accountability of the Board of Directors to the GMS is a manifestation of the accountability of the Company's management in accordance with GCG principles. The duties and responsibilities of the Board of Directors are governed by the Guidelines and Rules of Procedure (Board of Directors Charter), the implementation of which is carried out in good faith and with a full sense of responsibility, while adhering to applicable laws and regulations.

PEDOMAN DIREKSI

Perusahaan telah memiliki Pedoman dan Tata Tertib Kerja Direksi yang selanjutnya disebut Piagam Direksi, sebagai kerangka bagi anggota Direksi dalam menjalankan peran dan fungsi pengelolaan Perusahaan serta menjadi acuan dalam melaksanakan tugas masing-masing untuk mencapai Visi dan Misi Perusahaan.

Direksi Perusahaan memiliki Piagam Direksi yang disahkan terakhir pada tanggal 31 Oktober 2023 dengan No. Dokumen: M/SMBR/GRC/002. Piagam Direksi berisikan kompilasi dari ketentuan dan peraturan perundang-undangan yang berlaku, Anggaran Dasar dan penjabaran mekanisme praktik yang baik bagi peningkatan efektivitas pelaksanaan tugas dan wewenang Direksi.

Direksi memiliki komitmen yang tinggi untuk menjadikan Piagam Direksi sebagai pedoman dalam melaksanakan fungsi, tugas, tanggung jawab serta hubungan kerja antar Direksi dan dengan Dewan Komisaris sehingga dapat berjalan secara efektif.

Di dalam pedoman Direksi memuat hal-hal sebagai berikut:

1. Pendahuluan terdiri dari 7 sub bab di antaranya Latar Belakang, Visi Misi, Nilai - Nilai Perusahaan, Maksud dan Tujuan, Ruang Lingkup, dll.
2. Direksi terdiri dari 21 sub bab di antaranya Komposisi, Fungsi, Persyaratan, Tugas dan Wewenang serta Kewajiban Direksi, Pembagian Kerja, Peningkatan Kompetensi, Etika Jabatan, Evaluasi Kinerja dll.
3. Tata Laksana Hubungan Kerja Direksi & Dewan Komisaris terdiri dari 9 sub bab di antaranya Tata Laksana Hubungan Kerja, Bentuk Hubungan Kerja Antara Direksi dan Dewan Komisaris, Ketentuan Rapat Dewan Komisaris dan Direksi, Program Pengenalan Perusahaan, Batasan dan/atau Kriteria Tindakan Direksi yang memerlukan persetujuan, dll.
4. Pengelolaan Anak Perusahaan yang terdiri dari 8 sub bab di antaranya Prinsip Umum, Mekanisme Pengawasan, Pengambilan Keputusan terkait Anak Perusahaan, RUPS Anak Perusahaan, dll.

BOARD OF DIRECTORS CHARTER

The Company has established Guidelines and Rules of Procedure for the Board of Directors, hereinafter referred to as the Board of Directors Charter, as a framework for members of the Board of Directors in carrying out their roles and functions in managing the Company and as a reference in performing their respective duties to achieve the Company's Vision and Mission.

The Company's Board of Directors has a Board of Directors Charter most recently ratified on October 31, 2023, under Document No. M/SMBR/GRC/002. The Board of Directors Charter contains a compilation of applicable provisions and laws and regulations, the Articles of Association, and an elaboration of good practice mechanisms for improving the effectiveness of the performance of the duties and authorities of the Board of Directors.

The Board of Directors has a strong commitment to making the Board of Directors Charter the reference in carrying out its functions, duties, responsibilities, and working relationships among the Board of Directors and with the Board of Commissioners, so that these can be carried out effectively.

The Board of Directors Charter cover the following matters:

1. Introduction, comprising 7 sub-chapters including Background, Vision and Mission, Company Values, Purposes and Objectives, Scope, etc.
2. Board of Directors, comprising 21 sub-chapters including Composition, Functions, Requirements, Duties and Authorities, and Obligations of the Board of Directors, Division of Work, Competency Enhancement, Professional Ethics, Performance Evaluation, etc.
3. Governance of the Working Relationship between the Board of Directors and the Board of Commissioners, comprising 9 sub-chapters including Working Relationship Governance, Forms of Working Relationship between the Board of Directors and the Board of Commissioners, Provisions for Board of Commissioners and Board of Directors Meetings, Company Orientation Program, Limitations and/or Criteria for Actions of the Board of Directors Requiring Approval, etc.
4. Management of Subsidiaries, comprising 8 sub-chapters including General Principles, Oversight Mechanisms, Decision-Making related to Subsidiaries, GMS of Subsidiaries, etc.

5. Penggunaan Waktu, Sarana dan Fasilitas Perusahaan terdiri dari 4 sub bab di antaranya Waktu Kerja, Anggota Direksi Berhalangan dan Pejabat Pengganti Sementara, Penyediaan Gaji, Tunjangan serta Fasilitas dan Perjalanan Dinas.
6. Penutup terdiri dari Pemberlakuan Piagam Direksi, Keterbukaan Informasi di Website dan Evaluasi Piagam Direksi.

Hubungan antara Dewan Komisaris dan Direksi dalam sistem tata hukum Indonesia merupakan hubungan yang berdasarkan prinsip *two tiers system*. Dengan demikian, terdapat pemisahan tugas dan kewajiban yang tegas bahwa Perusahaan dipimpin dan dikelola oleh Direksi, sedangkan Dewan Komisaris melakukan pengawasan dan pemberian nasihat terhadap tindakan yang dilakukan Direksi.

Dewan Komisaris dan Direksi memiliki tanggung jawab untuk memelihara kesinambungan usaha Perusahaan dalam jangka panjang. Oleh karena itu, perlu adanya kejelasan sistem dan struktur menyangkut hubungan antar organ Perusahaan dengan berpedoman pada prinsip-prinsip GCG. Fungsi, tugas dan hubungan kerja masing-masing Organ Perusahaan didefinisikan secara jelas dan dijalankan dengan konsisten.

TUGAS DAN TANGGUNG JAWAB DIREKSI

Pelaksanaan tugas dan tanggung jawab Direksi meliputi:

1. Direksi bertugas menjalankan segala tindakan yang berkaitan dengan pengurusan Perusahaan dan bertanggung jawab atas pengurusan Perusahaan untuk kepentingan Perusahaan sesuai dengan maksud dan tujuan Perusahaan serta mewakili Perusahaan baik di dalam maupun di luar Pengadilan tentang segala hal dan segala kejadian dengan pembatasan-pembatasan sebagaimana diatur dalam peraturan perundang-undangan, Anggaran Dasar dan/atau Keputusan RUPS.

2. Dalam menjalankan tugas dan tanggung jawab atas pengurusan sebagaimana dimaksud pada butir (1), Direksi wajib menyelenggarakan RUPS tahunan dan RUPS lainnya sebagaimana diatur dalam peraturan perundang-undangan dan Anggaran Dasar

5. Use of Company Time, Facilities and Resources, comprising 4 sub-chapters including Working Hours, Members of the Board of Directors Unable to Attend and Temporary Acting Officials, Provision of Salaries, Allowances and Facilities, and Official Travel.
6. Closing, comprising the Enactment of the Board of Directors Charter, Information Disclosure on the Website, and Evaluation of the Board of Directors Charter.

The relationship between the Board of Commissioners and the Board of Directors within the Indonesian legal system is a relationship based on the two-tier system principle. Accordingly, there is a clear separation of duties and obligations whereby the Company is led and managed by the Board of Directors, while the Board of Commissioners exercises supervision and provides advisory on the actions taken by the Board of Directors.

The Board of Commissioners and the Board of Directors have a shared responsibility to maintain the long-term continuity of the Company's business. Therefore, clarity in the system and structure governing the relationships among the Company's organs is necessary, guided by GCG principles. The functions, duties, and working relationships of each Company organ are clearly defined and consistently implemented.

DUTIES AND RESPONSIBILITIES OF THE BOARD OF DIRECTORS

The implementation of the duties and responsibilities of the Board of Directors includes:

1. The Board of Directors is responsible for carrying out all actions related to the management of the Company and is accountable for the management of the Company in the interests of the Company in accordance with the purposes and objectives of the Company, and represents the Company both inside and outside of Court in all matters and all events, subject to the limitations stipulated in applicable laws and regulations, the Articles of Association, and/or GMS resolutions.
2. In carrying out the duties and responsibilities of management as referred to in item (1), the Board of Directors is required to convene the Annual GMS and other GMS as stipulated in applicable laws and regulations and the Articles of Association.

KEWAJIBAN DIREKSI

Dalam menjalankan fungsinya, Direksi diwajibkan untuk:

1. Direksi wajib mencurahkan tenaga, pikiran, perhatian dan pengabdiannya secara penuh pada tugas, kewajiban dan pencapaian Perseroan.
2. Anggota Direksi harus mematuhi Anggaran Dasar dan Peraturan Perundang-undangan serta wajib melaksanakan prinsip-prinsip profesionalisme, efisiensi, transparansi, kemandirian, akuntabilitas, pertanggungjawaban serta kewajaran.

3. Anggota Direksi tidak diperbolehkan melakukan tindakan korupsi, kolusi dan nepotisme serta gratifikasi dan suap.

    a. Gratifikasi yang diterima dilaporkan dan dikonsultasikan kepada Komisi Pemberantasan Korupsi. Laporan disampaikan secara tertulis dengan mengisi formulir sebagaimana ditetapkan oleh Komisi Pemberantasan Korupsi dengan melampirkan dokumen yang berkaitan dengan Gratifikasi.
    b. Pelanggaran yang berkaitan dengan KKN disampaikan secara tertulis kepada Dewan Komisaris dan/atau penegak hukum.
    c. Pengelolaan pelaporan pelanggaran terhadap korupsi, kolusi, dan nepotisme, gratifikasi serta suap diatur dalam Pedoman Pengendalian Gratifikasi yang berlaku di lingkungan Perusahaan.
4. Tidak menerima, memberi dan meminta sesuatu dari dan/atau kepada pihak mana pun yang terkait dengan jabatannya yang berlawanan dengan kebijakan Perusahaan.
5. Tidak melakukan tindakan kecurangan baik secara individu maupun dengan pihak mana pun yang melawan hukum dan/atau yang dapat merugikan Perusahaan.
6. Tidak membuat kepentingan sendiri yang menyalahgunakan wewenang, kesempatan, posisi dan fasilitas Perusahaan yang akan menyebabkan kerugian bagi Perusahaan.

Direksi juga memiliki kewajiban lainnya, yakni:

1. Mengusahakan dan menjamin terlaksananya usaha dan kegiatan Perusahaan sesuai dengan maksud dan tujuan serta kegiatan usahanya;

OBLIGATIONS OF THE BOARD OF DIRECTORS

In carrying out its functions, the Board of Directors is required to:

1. The Board of Directors must devote its full energy, thought, attention, and dedication to the duties, obligations, and achievements of the Company.
2. Members of the Board of Directors must comply with the Articles of Association and applicable laws and regulations, and are required to implement the principles of professionalism, efficiency, transparency, independence, accountability, responsibility, and fairness.
3. Members of the Board of Directors are not permitted to engage in corruption, collusion, and nepotism, as well as gratuity and bribery.
    a. Gratuity received must be reported and consulted with the Corruption Eradication Commission (KPK). Reports must be submitted in writing by completing the form as prescribed by the Corruption Eradication Commission, attaching documents related to the Gratuity.
    b. Violations related to corruption, collusion, and nepotism must be reported in writing to the Board of Commissioners and/or law enforcement authorities.
    c. The management of reporting on violations related to corruption, collusion, and nepotism, gratuity, and bribery is governed by the Gratuity Control Guidelines applicable within the Company.
4. Not to receive, give, or solicit anything from and/or to any party related to their position that is contrary to Company policy.

5. Not to engage in fraudulent acts, either individually or with any party, that are unlawful and/or that may be detrimental to the Company.
6. Not to create personal interests that misuse the authority, opportunities, positions, and facilities of the Company in a manner that will cause losses to the Company.

The Board of Directors also has the following additional obligations:

1. To strive and ensure the implementation of the Company's business and activities in accordance with its purposes, objectives, and business activities;

2. Mencapai kinerja sebagaimana tercantum dalam kontrak manajemen berikut segala perubahan yang ditetapkan oleh Dewan Komisaris setelah mendapatkan persetujuan Pemegang Saham Seri B Terbanyak dengan tetap memperhatikan ketentuan di bidang Pasar Modal;
3. Melaksanakan kebijakan yang ditetapkan oleh Dewan Komisaris setelah mendapatkan persetujuan Pemegang Saham Seri B Terbanyak dalam rangka pelaksanaan tata kelola perusahaan yang baik, termasuk namun tidak terbatas pada aspek produksi/operasional, keuangan dan sumber daya manusia, dengan tetap memperhatikan ketentuan di bidang Pasar Modal;
4. Menyiapkan pada waktunya RJPP, RKAP dan rencana kerja lainnya serta perubahannya untuk disampaikan kepada Dewan Komisaris dan mendapatkan persetujuan Dewan Komisaris;
5. Membuat daftar Pemegang Saham, daftar khusus, Risalah RUPS dan Risalah rapat Direksi;
6. Membuat Laporan Tahunan yang antara lain berisi Laporan Keuangan sebagai wujud pertanggungjawaban pengurusan Perusahaan, serta dokumen keuangan Perusahaan sebagaimana dimaksud dalam Undang-Undang tentang dokumen Perusahaan;
7. Menyusun Laporan Keuangan berdasarkan Standar Akuntansi Keuangan dan menyerahkan kepada Akuntan Publik untuk diaudit;
8. Menyampaikan Laporan Tahunan setelah ditelaah oleh Dewan Komisaris dalam jangka waktu paling lambat 5 (lima) bulan setelah tahun buku Perusahaan berakhir kepada Rapat Umum Pemegang Saham untuk disetujui dan disahkan;
9. Memberikan penjelasan kepada Rapat Umum Pemegang Saham mengenai Laporan Tahunan;
10. Menyampaikan Neraca dan Laporan Laba Rugi yang telah disahkan oleh Rapat Umum Pemegang Saham kepada Menteri di bidang Hukum sesuai dengan ketentuan peraturan perundang-undangan;
11. Menyusun laporan lainnya yang diwajibkan oleh ketentuan peraturan perundang-undangan;
12. Memelihara daftar Pemegang Saham, daftar khusus, Risalah Rapat Umum Pemegang Saham, Risalah Rapat Dewan Komisaris dan risalah rapat Direksi, Laporan Tahunan dan dokumen keuangan Perusahaan dan dokumen Perusahaan lainnya;

2. To achieve the performance targets set out in the management contract and any amendments thereto as determined by the Board of Commissioners following approval by the largest Series B Shareholder, while observing the provisions in the field of Capital Markets;
3. To implement the policies established by the Board of Commissioners following approval by the largest Series B Shareholder in the context of implementing good corporate governance, including but not limited to aspects of production/operations, finance, and human capital, while observing the provisions in the field of Capital Markets;
4. To prepare in a timely manner the RJPP, RKAP, and other work plans and their amendments for submission to the Board of Commissioners and for approval by the Board of Commissioners;
5. To maintain the register of Shareholders, special register, GMS Minutes, and Board of Directors Meeting Minutes;
6. To prepare the Annual Report, which among others contains the Financial Statements as a form of accountability for the management of the Company, as well as the Company's financial documents as referred to in the Law on Company Documents;
7. To prepare Financial Statements in accordance with Financial Accounting Standards and to submit them to a Public Accountant for audit;
8. To submit the Annual Report, after review by the Board of Commissioners, no later than 5 (five) months after the end of the Company's fiscal year to the General Meeting of Shareholders for approval and ratification;
9. To provide explanations to the General Meeting of Shareholders regarding the Annual Report;
10. To submit the Balance Sheet and Statement of Profit or Loss that have been ratified by the General Meeting of Shareholders to the Minister responsible for Legal Affairs in accordance with applicable laws and regulations;
11. To prepare other reports as required by applicable laws and regulations;
12. To maintain the register of Shareholders, special register, GMS Minutes, Board of Commissioners Meeting Minutes, Board of Directors Meeting Minutes, Annual Report, Company financial documents, and other Company documents;

13. Menyimpan di tempat kedudukan Perusahaan: Daftar Pemegang Saham, Daftar Khusus, Risalah Rapat Umum Pemegang Saham, Risalah Rapat Dewan Komisaris dan Risalah Rapat Direksi, Laporan Tahunan dan dokumen keuangan Perusahaan serta dokumen Perusahaan;
14. Mengadakan dan memelihara pembukuan dan administrasi Perusahaan sesuai dengan kelaziman yang berlaku bagi suatu Perusahaan;
15. Menyusun Sistem Akuntansi sesuai dengan standar akuntansi keuangan dan berdasarkan prinsip-prinsip pengendalian Intern, terutama pemisahan fungsi pengurusan, pencatatan, penyimpanan dan pengawasan;
16. Memberikan laporan berkala menurut cara dan waktu sesuai dengan ketentuan yang berlaku, serta laporan lainnya setiap kali diminta oleh Dewan Komisaris, Pemegang Saham Seri B Terbanyak dan/atau Pemegang Saham Seri A Dwiwarna, dengan memperhatikan peraturan perundangan-undangan khususnya di bidang Pasar Modal berlaku;
17. Menyiapkan susunan organisasi Perusahaan lengkap dengan perincian dan tugasnya;
18. Memberikan penjelasan tentang segala hal yang ditanyakan atau yang diminta Anggota Dewan Komisaris, Pemegang Saham Seri B Terbanyak dan Pemegang Saham Seri A Dwiwarna, dengan memperhatikan peraturan perundang-undangan khususnya peraturan di bidang Pasar Modal;
19. Menjalankan kewajiban-kewajiban lainnya sesuai dengan ketentuan yang diatur dalam Anggaran Dasar dan yang ditetapkan oleh Rapat Umum Pemegang Saham;
20. Menyusun pedoman dan tata tertib kerja Direksi (Piagam Direksi);
21. Memenuhi dan melaksanakan tindakan-tindakan dalam rangka memenuhi hak-hak Pemegang Saham Seri A Dwiwarna sebagaimana tersebut dalam Anggaran Dasar.

WEWENANG DIREKSI

Direksi memiliki kewenangan sebagai berikut:

1. Menetapkan kebijakan yang dipandang tepat dalam rangka kepengurusan Perusahaan.
2. Mengatur penyerahan kekuasaan Direksi untuk mewakili Perusahaan di dalam dan di luar pengadilan kepada seorang atau beberapa orang anggota Direksi yang khusus ditunjuk untuk itu termasuk pekerja Perseroan baik sendiri-sendiri maupun bersama-sama dan/atau badan lain.

13. To store at the Company's domicile: the Register of Shareholders, Special Register, GMS Minutes, Board of Commissioners Meeting Minutes, Board of Directors Meeting Minutes, Annual Report, Company financial documents, and Company documents;
14. To establish and maintain the Company's bookkeeping and administration in accordance with practices customarily applicable to a Company;
15. To develop an Accounting System in accordance with financial accounting standards and based on the principles of internal control, particularly the separation of management, recording, storage, and supervisory functions;
16. To provide periodic reports in the manner and within the timeframes in accordance with applicable provisions, as well as other reports whenever requested by the Board of Commissioners, the largest Series B Shareholder, and/or the Series A Dwiwarna Shareholder, with due regard to applicable laws and regulations, particularly those in the field of Capital Markets;
17. To prepare the Company's organizational structure complete with details and duties;
18. To provide explanations on all matters inquired about or requested by members of the Board of Commissioners, the largest Series B Shareholder, and the Series A Dwiwarna Shareholder, with due regard to applicable laws and regulations, particularly those in the field of Capital Markets;
19. To carry out other obligations in accordance with the provisions of the Articles of Association and as determined by the General Meeting of Shareholders;
20. To prepare the guidelines and rules of procedure of the Board of Directors (Board of Directors Charter);
21. To fulfill and implement actions in order to fulfill the rights of the Series A Dwiwarna Shareholder as set forth in the Articles of Association.

AUTHORITIES OF THE BOARD OF DIRECTORS

The Board of Directors has the following authorities:

1. To establish policies deemed appropriate in the context of the management of the Company.
2. To regulate the delegation of the Board of Directors' authority to represent the Company inside and outside of court to one or more specifically designated members of the Board of Directors, including Company employees, either individually or jointly, and/or other entities.

3. Mengatur ketentuan-ketentuan tentang pekerja Perseroan termasuk penetapan upah, pensiun atau jaminan hari tua dan penghasilan lain bagi pekerja Perseroan berdasarkan peraturan perundang-undangan.
4. Mengangkat dan memberhentikan pekerja Perseroan berdasarkan peraturan ketenagakerjaan Perseroan dan peraturan perundang-undangan.
5. Mengangkat dan memberhentikan *Vice President of Corporate Secretary* dan/atau *Vice President of Internal Audit* dengan persetujuan Dewan Komisaris.
6. Menghapusbukukan piutang macet dengan ketentuan sebagaimana diatur dalam Anggaran Dasar dan yang selanjutnya dilaporkan kepada Dewan Komisaris selanjutnya dilaporkan dan dipertanggungjawabkan dalam Laporan Tahunan.
7. Tidak menagih lagi piutang bunga, denda, ongkos dan piutang lainnya di luar pokok yang dilakukan dalam rangka restrukturisasi dan/atau penyelesaian piutang Perusahaan dengan kewajiban melaporkan kepada Dewan Komisaris yang ketentuan dan tata cara pelaporan ditetapkan oleh Dewan Komisaris.
8. Melakukan segala tindakan dan perbuatan lainnya mengenai pengurusan maupun pemilikan kekayaan Perseroan, mengikat Perseroan dengan pihak lain dan/atau pihak lain dengan Perseroan, serta mewakili Perseroan di dalam dan di luar pengadilan tentang segala hal dan segala kejadian, dengan pembatasan-pembatasan sebagaimana diatur dalam peraturan perundang-undangan, Anggaran Dasar ini dan/atau Keputusan RUPS

3. To regulate provisions concerning Company employees, including the determination of wages, pension or retirement benefits, and other income for Company employees in accordance with applicable laws and regulations.
4. To appoint and dismiss Company employees in accordance with the Company's employment regulations and applicable laws and regulations.
5. To appoint and dismiss the Vice President of Corporate Secretary and/or Vice President of Internal Audit with the approval of the Board of Commissioners.
6. To write off non-performing receivables in accordance with the provisions of the Articles of Association, which shall subsequently be reported to the Board of Commissioners and thereafter reported and accounted for in the Annual Report.
7. To cease collection of interest receivables, penalties, charges, and other receivables excluding principal, carried out in the context of restructuring and/or settlement of the Company's receivables, with the obligation to report to the Board of Commissioners, the provisions and reporting procedures of which are determined by the Board of Commissioners.
8. To carry out all other actions and acts relating to the management and ownership of the Company's assets, to bind the Company with other parties and/or other parties with the Company, and to represent the Company inside and outside of court in all matters and all events, subject to the limitations stipulated in applicable laws and regulations, the Articles of Association, and/or GMS resolutions.

Anggota Direksi tidak berwenang mewakili Perusahaan apabila:
1. Terdapat perkara di depan Pengadilan antara Perusahaan dengan anggota Direksi yang bersangkutan;
2. Anggota Direksi yang bersangkutan mempunyai kepentingan yang berbenturan dengan kepentingan Perusahaan.

Members of the Board of Directors are not authorized to represent the Company if:
1. There is a case before the Court between the Company and the relevant member of the Board of Directors;
2. The relevant member of the Board of Directors has interests that conflict with the interests of the Company.

Dalam hal terdapat keadaan sebagaimana dimaksud di atas, yang berhak mewakili Perusahaan adalah:
1. Anggota Direksi lainnya yang tidak mempunyai benturan kepentingan dengan Perusahaan;

In the event of the circumstances referred to above, the party entitled to represent the Company is:
1. Other members of the Board of Directors who have no conflict of interest with the Company;

2. Dewan Komisaris dalam hal seluruh anggota Direksi mempunyai benturan kepentingan dengan Perusahaan;

3. Pihak lain yang ditunjuk oleh RUPS dalam hal seluruh anggota Direksi atau Dewan Komisaris mempunyai benturan kepentingan dengan Perusahaan.

Direksi wajib meminta persetujuan RUPS untuk:
1. Mengalihkan kekayaan Perusahaan;
2. Menjadikan jaminan utang kekayaan Perusahaan yang menyangkut lebih dari 50% (lima puluh persen) dari jumlah kekayaan bersih Perusahaan dalam 1 (satu) transaksi atau lebih, baik yang berkaitan satu sama lain maupun tidak, kecuali sebagai pelaksana kegiatan usaha Perusahaan sesuai dengan Pasal 3 Anggaran Dasar Perusahaan.

KEPUTUSAN DIREKSI YANG MEMERLUKAN PERSETUJUAN DEWAN KOMISARIS

Dengan memperhatikan peraturan perundang-undangan serta peraturan yang berlaku di bidang Pasar Modal di Indonesia, perbuatan-perbuatan Direksi di bawah ini harus mendapatkan persetujuan tertulis dari Dewan Komisaris untuk:
1. Melepaskan/ memindahtangankan dan/atau mengagunkan aset Perusahaan dengan nilai melebihi jumlah tertentu yang ditetapkan oleh Dewan Komisaris, kecuali aset yang dicatat sebagai persediaan dengan memperhatikan ketentuan di bidang Pasar Modal;
2. Mengadakan kerja sama dengan badan usaha atau pihak lain, dalam bentuk kerja sama operasi (KSO), kerja sama usaha (KSU), kerja sama lisensi, Bangun Guna Serah (*Build, Operate and Transfer*/BOT), Bangun Serah Guna (*Build, Transfer and Operate*/BTO), Bangun Guna Milik (*Build, Operate and Own*/BOO) dan perjanjian lain yang mempunyai sifat yang sama yang jangka waktunya ataupun nilainya melebihi dari yang ditetapkan oleh Dewan Komisaris;
3. Melakukan penyertaan modal, melepaskan penyertaan modal termasuk perubahan struktur permodalan dengan nilai tertentu yang ditetapkan Dewan Komisaris pada perusahaan lain, anak perusahaan dan perusahaan patungan, yang tidak dalam rangka penyelamatan piutang dengan memperhatikan ketentuan di bidang Pasar Modal;
4. Mendirikan anak perusahaan dan/atau perusahaan patungan dengan nilai tertentu yang ditetapkan Dewan Komisaris dengan memperhatikan ketentuan di bidang Pasar Modal;

2. The Board of Commissioners in the event that all members of the Board of Directors have a conflict of interest with the Company;
3. Another party appointed by the GMS in the event that all members of the Board of Directors or the Board of Commissioners have a conflict of interest with the Company.

The Board of Directors is required to obtain GMS approval for:
1. The transfer of the Company's assets;
2. Pledging the Company's assets as collateral for debts involving more than 50% (fifty percent) of the Company's total net assets in 1 (one) or more transactions, whether or not related to one another, except in the implementation of the Company's business activities in accordance with Article 3 of the Company's Articles of Association.

BOARD OF DIRECTORS DECISIONS REQUIRING APPROVAL OF THE BOARD OF COMMISSIONERS

With due regard to applicable laws and regulations and regulations in the field of Capital Markets in Indonesia, the following actions of the Board of Directors must obtain written approval from the Board of Commissioners:

1. To release/transfer and/or pledge the Company's assets with a value exceeding a certain amount determined by the Board of Commissioners, except for assets recorded as inventory, with due regard to the provisions in the field of Capital Markets;
2. To enter into cooperation with a business entity or other party, in the form of joint operation (KSO), business cooperation (KSU), license cooperation, Build, Operate and Transfer (BOT), Build, Transfer and Operate (BTO), Build, Operate and Own (BOO), and other agreements of a similar nature whose term or value exceeds that determined by the Board of Commissioners;
3. To make equity investments, release equity investments, including changes to the capital structure, with a certain value determined by the Board of Commissioners in other companies, subsidiaries, and joint venture companies, not in the context of debt recovery, with due regard to the provisions in the field of Capital Markets;
4. To establish subsidiaries and/or joint venture companies with a certain value determined by the Board of Commissioners, with due regard to the provisions in the field of Capital Markets;

5. Mengusulkan wakil Perusahaan untuk menjadi calon anggota Direksi dan Dewan Komisaris pada anak perusahaan yang memberikan kontribusi signifikan kepada Perusahaan dan/atau bernilai strategis yang ditetapkan oleh Dewan Komisaris;
6. Melakukan penggabungan, peleburan, pengambilalihan, pemisahan, pembubaran Anak Perusahaan dan perusahaan patungan dengan nilai tertentu yang ditetapkan Dewan Komisaris dengan memperhatikan ketentuan di bidang Pasar Modal;
7. Mengikat Perusahaan sebagai penjamin (*borg/avalist*) dengan nilai tertentu yang ditetapkan Dewan Komisaris dengan memperhatikan ketentuan di bidang Pasar Modal;
8. Menerima pinjaman jangka menengah/panjang dan memberikan pinjaman jangka menengah/panjang dengan nilai tertentu yang ditetapkan Dewan Komisaris dengan memperhatikan ketentuan di bidang Pasar Modal;
9. Memberikan pinjaman jangka pendek/menengah/panjang yang tidak bersifat operasional, kecuali pinjaman kepada Anak Perusahaan cukup dilaporkan kepada Dewan Komisaris;
10. Menghapuskan dari pembukuan terhadap piutang macet dan persediaan barang mati dalam nilai yang melebihi batas yang ditetapkan oleh Dewan Komisaris;
11. Melakukan tindakan-tindakan yang termasuk dalam transaksi material sebagaimana ditetapkan oleh peraturan perundang-undangan dibidang Pasar Modal dengan nilai tertentu yang ditetapkan Dewan Komisaris, kecuali tindakan tersebut termasuk dalam transaksi material yang dikecualikan oleh peraturan perundang-undangan di bidang Pasar Modal;
12. Tindakan-tindakan yang belum ditetapkan dalam RKAP;
13. Melepaskan hak atas izin usaha pertambangan operasi produksi atau hak atas izin usaha pertambangan dalam bentuk lain yang sah sudah memasuki tahap operasi produksi.

Tata cara untuk mendapatkan persetujuan tertulis dari Dewan Komisaris dan Pemegang Saham Seri A Dwiwarna:

1. Direksi menyampaikan permohonan tertulis atas kegiatan yang memerlukan persetujuan tertulis dari Dewan Komisaris.
2. Dewan Komisaris melakukan evaluasi dan analisa atas materi kegiatan yang memerlukan persetujuan tertulis dan apabila dianggap perlu dapat meminta penjelasan tambahan dan/atau pembahasan dengan Direksi.

5. To nominate the Company's representatives as candidates for members of the Board of Directors and Board of Commissioners of subsidiaries that make a significant contribution to the Company and/or are of strategic value as determined by the Board of Commissioners;
6. To carry out mergers, consolidations, acquisitions, spin-offs, and dissolutions of Subsidiaries and joint venture companies with a certain value determined by the Board of Commissioners, with due regard to the provisions in the field of Capital Markets;
7. To bind the Company as guarantor (borg/avalist) with a certain value determined by the Board of Commissioners, with due regard to the provisions in the field of Capital Markets;
8. To obtain medium/long-term loans and to extend medium/long-term loans with a certain value determined by the Board of Commissioners, with due regard to the provisions in the field of Capital Markets;
9. To extend short/medium/long-term loans of a non-operational nature, except that loans to Subsidiaries are sufficient to be reported to the Board of Commissioners;
10. To write off from the books non-performing receivables and dead stock inventory in amounts exceeding the limits determined by the Board of Commissioners;
11. To carry out actions that fall within the category of material transactions as stipulated by applicable laws and regulations in the field of Capital Markets with a certain value determined by the Board of Commissioners, except for actions that fall within material transactions exempted by applicable laws and regulations in the field of Capital Markets;
12. Actions not yet stipulated in the RKAP;
13. To relinquish rights over production operation mining business licenses or rights over mining business licenses in other valid forms that have entered the production operation stage.

The procedure for obtaining written approval from the Board of Commissioners and the Series A Dwiwarna Shareholder:

1. The Board of Directors submits a written request for activities requiring written approval from the Board of Commissioners.
2. The Board of Commissioners evaluates and analyzes the subject matter of activities requiring written approval, and if deemed necessary, may request additional explanations and/or discussions with the Board of Directors.

3. Dewan Komisaris menyampaikan permohonan tertulis atas kegiatan yang memerlukan persetujuan Pemegang Saham Seri A Dwiwarna selambat-lambatnya 10 (sepuluh) hari kalender setelah permohonan atau penjelasan dan dokumen diterima oleh Dewan Komisaris secara lengkap.
4. Pemegang Saham Seri A Dwiwarna melakukan evaluasi dan analisa atas materi kegiatan yang memerlukan persetujuan tertulis dan apabila dianggap perlu dapat meminta penjelasan tambahan dan/atau pembahasan dengan Dewan Komisaris dan/atau Direksi.
5. Pemegang Saham Seri A Dwiwarna memberi keputusan tertulis atas materi usulan Dewan Komisaris setelah permohonan atau penjelasan dan dokumen diterima oleh Pemegang Saham Seri A Dwiwarna secara lengkap.

6. Dalam waktu 30 hari kalender sejak diterimanya permohonan atau penjelasan atau data tambahan dari Direksi, Dewan Komisaris menyampaikan kepada Direksi:

   (i) Keputusan Pemegang Saham Seri A Dwiwarna (dalam hal Pemegang Saham Seri A Dwiwarna telah memberikan keputusan baik menyetujui maupun tidak menyetujui);
   (ii) Penjelasan kepada Direksi bahwa hingga jangka waktu tersebut Pemegang Saham Seri A Dwiwarna belum dapat memberikan keputusan.

PEMBIDANGAN TUGAS DIREKSI

Pembagian kerja Direksi berikut rincian tugas Direksi tersebut diatur dalam Surat Keputusan Direksi No. PH.01.04/0011/2025 tanggal 01 Juli 2025 tentang Pembagian Tugas dan Wewenang Direksi, berikut perubahan-perubahannya di masa mendatang.

Direksi dalam mengurus Perusahaan melaksanakan keputusan yang diberikan oleh RUPS sepanjang tidak bertentangan dengan peraturan perundang-undangan serta peraturan yang berlaku di bidang Pasar Modal di Indonesia dan/atau Anggaran Dasar.

Informasi ruang lingkup pekerjaan dan tanggung jawab masing-masing anggota Direksi adalah sebagai berikut:

3. The Board of Commissioners submits a written request for activities requiring approval from the Series A Dwiwarna Shareholder no later than 10 (ten) calendar days after the request or explanations and documents have been received in full by the Board of Commissioners.
4. The Series A Dwiwarna Shareholder evaluates and analyzes the subject matter of activities requiring written approval, and if deemed necessary, may request additional explanations and/or discussions with the Board of Commissioners and/or the Board of Directors.
5. The Series A Dwiwarna Shareholder provides a written decision on the subject matter of the Board of Commissioners' proposal after the request or explanations and documents have been received in full by the Series A Dwiwarna Shareholder.
6. Within 30 calendar days of receipt of the request or explanations or additional data from the Board of Directors, the Board of Commissioners shall inform the Board of Directors of:
   (i) The resolution of the Series A Dwiwarna Shareholder (in the event that the Series A Dwiwarna Shareholder has issued a resolution, whether approving or not approving); or
   (ii) An explanation to the Board of Directors that within such period the Series A Dwiwarna Shareholder has not yet been able to issue a resolution.

DIVISION OF DUTIES OF THE BOARD OF DIRECTORS

The division of work of the Board of Directors and the details of the Board of Directors' duties are governed by Board of Directors Decree No. PH.01.04/0011/2025 dated July 01, 2025, on the Division of Duties and Authorities of the Board of Directors, along with any amendments thereto in the future.

In managing the Company, the Board of Directors implements the resolutions granted by the GMS, provided they are not contrary to applicable laws and regulations and regulations in the field of Capital Markets in Indonesia and/or the Articles of Association.

Information on the scope of work and responsibilities of each member of the Board of Directors is as follows:

Tabel Pembagian Tugas dan Tanggung Jawab Direksi Tahun 2025

Table of Division of Duties and Responsibilities of the Board of Directors in 2025

Nama / *Name*	Jabatan / *Position*	Pembidangan Tugas dan Tanggung Jawab / *Division of Duties and Responsibilities*
Suherman Yahya	Direktur Utama / President Director	a. Menjalankan segala tindakan pengurusan Perseroan secara umum untuk kepentingan Perseroan dan untuk mewakili Perseroan baik di dalam maupun di luar Pengadilan tentang segala hal dan segala kejadian dengan pembatasan-pembatasan sebagaimana diatur dalam peraturan perundang-undangan, Anggaran Dasar dan/atau keputusan RUPS; / To carry out all general management actions of the Company in the interests of the Company and to represent the Company both inside and outside of Court in all matters and all events, subject to the limitations stipulated in applicable laws and regulations, the Articles of Association, and/or GMS resolutions; b. Selain menjalankan tugas dan wewenang Direktur Utama, Direktur Utama dapat juga menjalankan tugas dan wewenang setiap anggota Direksi lainnya; / In addition to carrying out the duties and authorities of the President Director, the President Director may also carry out the duties and authorities of any other member of the Board of Directors; c. Memimpin rapat Direksi. Apabila Direktur Utama berhalangan, maka Direktur Utama dapat menunjuk secara tertulis anggota Direksi lainnya untuk memimpin rapat Direksi tersebut; / To chair Board of Directors meetings. In the event that the President Director is unable to attend, the President Director may designate in writing another member of the Board of Directors to chair the Board of Directors meeting; d. Merencanakan, mengelola, dan mengendalikan strategi, kegiatan dan termasuk di dalamnya kebijakan Induk Usaha serta Dokumen Terkait yang berkaitan dengan pengelolaan / To plan, manage, and control strategies, activities, and including the policies of the Parent Company and Related Documents pertaining to the management of: 1) Sekretaris Perusahaan (Corporate Secretary); / Corporate Secretary; 2) Hubungan Kelembagaan (Institutional Relation); / Institutional Relations; 3) Corporate Office; 4) Hukum dan Kepatuhan; / Legal and Compliance; 5) Komunikasi Perusahaan (Corporate Communication); / Corporate Communication; 6) Pengembangan sistem manajemen dan proses bisnis; / Management System and Business Process Development; 7) Hubungan dengan Pemegang Saham dan Stakeholders; / Shareholder and Stakeholder Relations; 8) Tanggung Jawab Sosial Perusahaan (Corporate Social Responsibility); / Corporate Social Responsibility (CSR); 9) Strategi Korporasi; / Corporate Strategy; 10) Transformasi dan Manajemen Perubahan; / Transformation and Change Management; 11) Keberlanjutan (Sustainability); / Sustainability; 12) Audit Internal (Internal Audit); / Internal Audit; 13) Pemasaran dan Penjualan; / Marketing and Sales; 14) Manajemen rantai pasok, moda dan jenis distribusi ke jaringan distribusi/pelanggan; / Supply chain management, modes, and types of distribution to the distribution network/customers; 15) Pengadaan Barang dan Jasa; / Procurement of Goods and Services; 16) Pengamanan Aset dan Fasilitas Perusahaan; / Company Asset and Facility Security; 17) Tugas pokok setiap Unit Kerja pada Direktorat Utama; / Core duties of each Work Unit under the President Directorate; e. Merencanakan, memutuskan, mengelola, sekaligus mengendalikan kegiatan dan fungsi yang bersifat strategis pada Anak Perusahaan, Afiliasi, dan Entitas Terkait; / To plan, decide, manage, and control strategic activities and functions of Subsidiaries, Affiliates, and Related Entities; f. Menunjuk Direktur lainnya untuk menjalankan tugas, tanggung jawab dan/atau wewenang Direktur Utama jika diperlukan; / To designate other Directors to carry out the duties, responsibilities, and/or authorities of the President Director when required; g. Menetapkan sasaran dan kebijakan serta bertanggung jawab terhadap proses pengendalian dan evaluasi realisasi pengeluaran biaya terkait investasi dan beban operasional di Direktorat Utama; / To establish objectives and policies and to be responsible for the process of controlling and evaluating the realization of expenditures related to investment and operational costs under the President Directorate; h. Pembinaan sumber daya manusia pada direktoratnya termasuk mengenai aspek Kesehatan dan keselamatan kerja. / Human capital development within the Directorate, including aspects of Occupational Health and Safety.
Muhammad Syafitri*	Direktur Operasi / Director of Operations	Menetapkan sasaran dan kebijakan pada seluruh kegiatan produksi secara terintegrasi termasuk di dalamnya aktivitas pemeliharaan mesin, penambangan, penelitian dan pengembangan, pengontrolan kualitas serta produksi produk dari seluruh *site* demi memastikan kegiatan operasional perusahaan berjalan dengan baik sesuai dengan target yang telah ditetapkan perusahaan, dengan tanggung jawab utama sebagai berikut: / To establish objectives and policies for all integrated production activities, including machinery maintenance, mining, research and development, quality control, and product production across all sites, in order to ensure that the Company's operational activities run smoothly in accordance with the targets established by the Company, with the following primary responsibilities: 1. Menetapkan sasaran dan kebijakan pada seluruh kegiatan terkait produksi produk (semen) dan/atau turunannya sesuai dengan jenis produk, kualitas dan target yang telah disepakati bersama direktorat pemasaran dan target pertumbuhan perusahaan secara tepat waktu; / To establish objectives and policies for all activities related to the production of products (cement) and/or their derivatives in accordance with the product type, quality, and targets mutually agreed upon with the marketing directorate and the Company's growth targets, in a timely manner; 2. Menetapkan sasaran dan kebijakan pada seluruh kegiatan terkait pemeliharaan mesin, instrumen listrik dan fasilitas pendukung operasional produksi lainnya sesuai dengan target yang telah disepakati demi mendukung kelancaran operasional produksi; / To establish objectives and policies for all activities related to machinery maintenance, electrical instruments, and other operational production support facilities in accordance with agreed targets in order to support the smooth running of production operations;

Nama / *Name*	Jabatan / *Position*	Pembidangan Tugas dan Tanggung Jawab / *Division of Duties and Responsibilities*
		3. Menetapkan sasaran dan kebijakan pada seluruh kegiatan terkait dengan penambangan/ketersediaan bahan baku, baik bersifat *supply* internal mau pun eksternal, pencarian sumber lain secara strategis ke depannya, untuk memastikan keberlangsungan operasi; / To establish objectives and policies for all activities related to mining/availability of raw materials, both internal and external supply, and the strategic identification of other sources going forward, to ensure operational continuity; 4. Menetapkan sasaran, kebijakan dan mendukung atas budaya dan aktivitas inovasi, riset, pengelolaan limbah, serta pengontrolan kualitas secara berkesinambungan untuk memastikan proses produksi dan produk yang semakin berkualitas, efektif dan efisien; / To establish objectives and policies and to support a culture of innovation, research, waste management, and continuous quality control to ensure increasingly quality, effective, and efficient production processes and products; 5. Menetapkan sasaran dan kebijakan pada aktivitas yang berkaitan dengan keselamatan, kesehatan dan pemeliharaan lingkungan kerja dan lingkungan produksi untuk memastikan kepatuhan terhadap aturan demi menjaga citra perusahaan, keselamatan dan kesehatan kerja serta terpeliharanya lingkungan perusahaan; / To establish objectives and policies for activities related to safety, health, and the maintenance of the work environment and production environment to ensure compliance with regulations in order to protect the Company's reputation, occupational health and safety, and the maintenance of the Company's environment; 6. Berhak dan berwenang bertindak untuk dan atas nama Direksi serta mewakili Perseroan sehubungan dengan pelaksanaan tugas dan tanggung jawab di atas. / To have the right and authority to act for and on behalf of the Board of Directors and to represent the Company in connection with the performance of the above duties and responsibilities.
Rahmat Hidayat	Direktur Keuangan & SDM / Director of Finance and Human Capital	a. Merencanakan, mengelola, dan mengendalikan strategi, kegiatan dan termasuk di dalamnya kebijakan Induk Usaha serta Dokumen Terkait yang berkaitan dengan pengelolaan / To plan, manage, and control strategies, activities, and including the policies of the Parent Company and Related Documents pertaining to the management of: 1) Perencanaan Sumber Daya Manusia dan umum jangka pendek dan panjang; / Short-term and long-term Human Capital and general planning; 2) Kebijakan Sumber Daya Manusia, dengan organisasi, dan budaya kerja; / Human Capital policies, organizational structure, and work culture; 3) Talenta dan kinerja karyawan; / Employee talent and performance; 4) Kompetensi dan sistem pembelajaran, pelatihan dan pengembangan karyawan, sertifikasi, serta *knowledge management* dan inovasi; / Competency and employee learning, training and development systems, certification, as well as knowledge management and innovation; 5) Operasional Sumber Daya Manusia, Human *Capital Information System* (HCIS); / Human Capital Operations, Human Capital Information System (HCIS); 6) Kompensasi dan *benefit* karyawan; / Employee compensation and benefits; 7) Hubungan Industrial; / Industrial relations; 8) Rencana strategis dan kinerja perusahaan (KPI); / Company strategic planning and performance (KPI); 9) Utang dan piutang serta kekayaan perusahaan lainnya; / **Company debts, receivables, and other assets;** 10) Portofolio Management dan Pengawasan kinerja Anak Usaha; / Portfolio Management and Subsidiary performance oversight; 11) Tata Kelola (GCG), Manajemen Risiko dan Internal Control; / Good Corporate Governance (GCG), Risk Management, and Internal Control; 12) Pelayanan umum serta pengawasan dan pemeliharaan aset perusahaan; / General services and the oversight and maintenance of Company assets; 13) Mengkoordinasikan penyusunan dan evaluasi anggaran Perusahaan; / To coordinate the preparation and evaluation of the Company's budget; 14) Perencanaan, standarisasi biaya, analisis biaya, dan pelaporan biaya; / Cost planning, cost standardization, cost analysis, and cost reporting; 15) Perencanaan, analisis kinerja keuangan; / Financial performance planning and analysis; 16) Pengelolaan modal (*capital management*); / Capital management; 17) Pencatatan akuntansi (termasuk pelaporan keuangan); / Accounting records (including financial reporting); *18) Treasury* (pengelolaan *cashflow* dan pembayaran *settlement* Anak Perusahaan); / reasury (cash flow management and Subsidiary settlement payments); 19) Pajak (termasuk litigasi / perselisihan pajak), transfer *pricing*; / Tax (including tax litigation/disputes), transfer pricing; 20) Optimalisasi aset Perusahaan (termasuk pengelolaan asuransi dan revaluasi); / Company asset optimization (including insurance management and revaluation); 21) Teknologi dan informasi (*Information and Communication Technologies*/ICT); / Information and Communication Technologies (ICT); 22) Perancangan dan perencanaan anggaran, evaluasi kinerja bisnis, kontrol biaya, dan pengembangan kinerja finansial; / Budget design and planning, business performance evaluation, cost control, and financial performance development; 23) Aktivitas penerimaan dan pengeluaran material, bahan baku dan semen dari gudang perusahaan serta ketersediaan barang sesuai dengan spesifikasi dan memenuhi *Service Level Agreement* untuk memastikan keberlangsungan operasional bisnis perusahaan; / Material, raw material, and cement receipt and disbursement activities from the Company's warehouses, as well as goods availability in accordance with specifications and fulfillment of the Service Level Agreement to ensure the continuity of the Company's business operations; 24) Tugas pokok organisasi setiap unit kerja pada Direktorat Keuangan dan SDM. / Core organizational duties of each work unit under the Finance and Human Capital Directorate. b. Mengendalikan dan mengevaluasi realisasi pengeluaran biaya terkait investasi dan beban operasional di Direktorat Keuangan & SDM / To control and evaluate the realization of expenditures related to investment and operational costs under the Finance and Human Capital Directorate. c. Pembinaan Sumber Daya Manusia pada Direktoratnya termasuk mengenai aspek Kesehatan dan Keselamatan Kerja. / Human capital development within the Directorate, including aspects of Occupational Health and Safety.

Nama / *Name*	Jabatan / *Position*	Pembidangan Tugas dan Tanggung Jawab / *Division of Duties and Responsibilities*
Taufik**	Direktur Operasi / Director of Operations	a. Merencanakan, mengelola, dan mengendalikan strategi, kegiatan dan termasuk di dalamnya kebijakan Induk Usaha serta Dokumen Terkait yang berkaitan dengan: / To plan, manage, and control strategies, activities, and including the policies of the Parent Company and Related Documents pertaining to: 1) Perencanaan dan pengelolaan produksi produk semen dan turunan; / Planning and management of cement product and derivative production; 2) Manajemen pemeliharaan pabrik; / Plant maintenance management; 3) Quality Control dan Quality Assurance; / Quality Control and Quality Assurance; 4) Pengelolaan energi, inovasi, riset; / Energy management, innovation, and research; 5) Pengelolaan limbah, penjualan produk samping; / Waste management and by-product sales; 6) Desain dan engineering; / Design and engineering; 7) Aktivitas penambangan, ketersediaan dan pengendalian bahan baku dan bahan baku penolong; / Mining activities, availability, and control of raw materials and auxiliary raw materials; 8) Pengelolaan, pelaksanaan, dan pengawasan proyek investasi strategis; / Management, implementation, and oversight of strategic investment projects; 9) Pengendalian dan pengawasan aset perusahaan di Direktorat Operasi; / Control and oversight of Company assets under the Operations Directorate; 10) Manajemen rantai pasok, moda dan jenis distribusi antar pabrik (*interplant logistic*); / Supply chain management, modes, and types of inter-plant distribution (interplant logistics); 11) Kesehatan dan Keselamatan Kerja; / Occupational Health and Safety; 12) Tugas pokok organisasi setiap unit kerja pada Direktorat Operasi; / Core organizational duties of each work unit under the Operations Directorate; 13) Pengelolaan lingkungan hidup. / Environmental management. b. Mengendalikan dan mengevaluasi realisasi pengeluaran biaya terkait investasi dan beban operasional Direktorat Operasi. / To control and evaluate the realization of expenditures related to investment and operational costs of the Operations Directorate. c. Pembinaan Sumber Daya Manusia pada Direktoratnya termasuk mengenai aspek Kesehatan dan Keselamatan Kerja. / Human capital development within the Directorate, including aspects of Occupational Health and Safety.

*) Diberhentikan menjadi Direksi berdasarkan Keputusan RUPST tanggal 27 Mei 2025

**) Diangkat menjadi Direksi berdasarkan Keputusan RUPST tanggal 27 Mei 2025

*) Dismissed as a member of the Board of Directors pursuant to the resolution of the AGMS dated May 27, 2025.

**) Appointed as a member of the Board of Directors pursuant to the resolution of the AGMS dated May 27, 2025.

PENGANGKATAN DAN PEMBERHENTIAN DIREKSI

Pengangkatan dan pemberhentian Direksi mengacu pada Peraturan Menteri BUMN No. PER-3/MBU/03/2023 tentang Organ dan Sumber Daya Badan Usaha Milik Negara.

Anggota Direksi diangkat dan diberhentikan oleh RUPS yang dihadiri oleh Pemegang Saham Seri A Dwiwarna. Keputusan rapat tersebut harus disetujui oleh Pemegang Saham Seri A Dwiwarna dengan memperhatikan ketentuan Anggaran Dasar.

Keputusan RUPS mengenai pengangkatan dan pemberhentian anggota Direksi juga menetapkan saat mulai berlakunya pengangkatan dan pemberhentian tersebut. Dalam hal RUPS tidak menetapkan, maka pengangkatan dan pemberhentian anggota Direksi tersebut mulai berlaku sejak penutupan RUPS. Setelah masa jabatannya berakhir, para anggota Direksi dapat diangkat kembali oleh RUPS untuk satu kali masa jabatan.

APPOINTMENT AND DISMISSAL OF THE BOARD OF DIRECTORS

The appointment and dismissal of the Board of Directors is governed by Ministry of SOEs Regulation No. PER-3/MBU/03/2023 on the Organs and Resources of State-Owned Enterprises.

Members of the Board of Directors are appointed and dismissed by the GMS attended by the Series A Dwiwarna Shareholder. The resolutions of such meeting must be approved by the Series A Dwiwarna Shareholder with due regard to the provisions of the Articles of Association.

The GMS resolution regarding the appointment and dismissal of members of the Board of Directors shall also determine the effective date of such appointment and dismissal. In the event that the GMS does not specify an effective date, the appointment and dismissal of members of the Board of Directors shall take effect from the close of the GMS. Upon the end of their term of office, members of the Board of Directors may be reappointed by the GMS for one additional term of office.

KEBIJAKAN SUKSESI DIREKSI

Perusahaan menerapkan kebijakan suksesi Direksi sebagai langkah mempersiapkan dan melanjutkan regenerasi kepemimpinan di masa depan. Hal tersebut sesuai dengan Peraturan Menteri BUMN No. PER-3/MBU/03/2023 Tahun 2023 tentang Organ dan sumber Daya Manusia Badan Usaha Milik Negara. Rincian pembahasan tentang "Suksesi Direksi" diuraikan pada bagian "Nominasi Dewan Komisaris dan Direksi" dalam bab Tata Kelola Perusahaan.

BOARD OF DIRECTORS SUCCESSION POLICY

The Company implements a Board of Directors succession policy as a measure to prepare for and ensure the continuity of leadership regeneration in the future. This is in accordance with Ministry of SOEs Regulation No. PER-3/MBU/03/2023 of 2023 on the Organs and Human Capital of State-Owned Enterprises. A detailed discussion of "Board of Directors Succession" is set out in the "Nomination of the Board of Commissioners and Board of Directors" section of the Corporate Governance chapter.

PROGRAM ORIENTASI/PENGENALAN DIREKSI BARU

Perusahaan memiliki program orientasi atau pengenalan bagi Direksi Baru. Program ini dilakukan untuk memberikan gambaran mengenai Perusahaan yang berkaitan dengan tujuan, sifat dan lingkup kegiatan, kinerja keuangan dan operasi, strategi, rencana usaha jangka pendek dan jangka panjang, posisi kompetitif, risiko dan masalah-masalah strategis lainnya, Perusahaan memiliki program orientasi atau pengenalan bagi Dewan Komisaris baru. Pelaksanaan program ini diatur dalam Surat Keputusan Direksi tentang Pedoman Program Pengenalan Direksi dan Dewan Komisaris Baru Perusahaan.

ORIENTATION/INTRODUCTION PROGRAM FOR NEW BOARD OF DIRECTORS MEMBERS

The Company has an orientation or introduction program for new members of the Board of Directors. This program is designed to provide an overview of the Company with respect to its objectives, nature and scope of activities, financial and operational performance, strategy, short-term and long-term business plans, competitive position, risks, and other strategic issues. The Company also has an orientation or introduction program for new members of the Board of Commissioners. The implementation of this program is governed by a Board of Directors Decree on the Guidelines for the Orientation Program for New Members of the Board of Directors and Board of Commissioners of the Company.

Dalam implementasinya, tanggung jawab pelaksanaan program pengenalan ini berada pada Sekretaris Perusahaan. Dalam program tersebut akan disampaikan dokumen penunjang antara lain mengenai:

1. Laporan tahunan;
2. Rencana Kerja dan Anggaran Perusahaan (RKAP);
3. Rencana Jangka Panjang Perusahaan (RJPP);
4. Anggaran Dasar Perusahaan;
5. Piagam Dewan Komisaris;
6. Pedoman GCG;
7. Standar Etika Perusahaan;
8. Program Kerja Direksi;
9. *Charter* Direksi;
10. Peraturan-peraturan yang terkait dengan pelaksanaan tugas Direksi.

In its implementation, the responsibility for conducting this orientation program rests with the Corporate Secretary. The program will include the provision of supporting documents, including, among others:

1. Annual Report;
2. Company Work Plan and Budget (RKAP);
3. Company Long-Term Plan (RJPP);
4. Company Articles of Association;
5. Board of Commissioners Charter;
6. GCG Guidelines;
7. Company Code of Conduct;
8. Board of Directors Work Program;
9. Board of Directors Charter;
10. Regulations related to the performance of the duties of the Board of Directors.

Pelaksanaan program tersebut berupa presentasi, pertemuan, kunjungan ke Perusahaan dan pengkajian dokumen atau program lainnya yang dianggap sesuai dengan Perusahaan di mana program tersebut dilaksanakan.

The implementation of the program takes the form of presentations, meetings, visits to the Company, and review of documents or other programs deemed appropriate for the Company in which the program is conducted.

Di tahun 2025, terdapat perubahan pada komposisi Direksi. Direksi baru yaitu Taufik selaku Direktur Operasi telah mengikuti program pengenalan yang diselenggarakan Perusahaan pada tanggal 4 Juli 2025 Jam 09.00 WIB secara online melalui Ms Teams Meeting.

In 2025, there were changes to the composition of the Board of Directors. The newly appointed member of the Board of Directors, Taufik as Director of Operations, participated in the orientation program organized by the Company on July 4, 2025, at 09:00 Western Indonesia Time (WIB), conducted online via Microsoft Teams Meeting.

KOMPOSISI DIREKSI

Di tahun 2025, terdapat perubahan komposisi Direksi, dengan demikian informasi komposisi Direksi adalah sebagai berikut:

COMPOSITION OF THE BOARD OF DIRECTORS

In 2025, there were changes to the composition of the Board of Directors. Accordingly, information on the composition of the Board of Directors is as follows:

Tabel Komposisi Direksi Tahun 2025

Table of Composition of the Board of Directors in 2025

Nama / *Name*	Jabatan / *Position*	Dasar Pengangkatan / *Basis of Appointment*	Dasar Pemberhentian / *Basis of Dismissal*	Periode Jabatan / *Term of Period*
Suherman Yahya	Direktur Utama / President Director	• Keputusan RUPS Tahunan tanggal 25 Maret 2022 yang dinyatakan dalam Akta Notaris Fathiah Helmi, No. 21 tanggal 18 April 2022. / Resolution of the Annual GMS dated March 25, 2022, as stated in Notarial Deed of Fathiah Helmi, No. 21 dated April 18, 2022. • Keputusan RUPSLB tanggal 8 November 2023 yang dinyatakan dalam Akta Notaris Aulia Taufani S.H., No. 21 tanggal 8 November 2023. / Resolution of the EGMS dated November 8, 2023, as stated in Notarial Deed of Aulia Taufani, S.H., No. 21 dated November 8, 2023. • Diangkat kembali menjadi Direktur Utama berdasarkan Keputusan RUPST tanggal 27 Mei 2025 dalam Akta Notaris Aulia Taufani S.H., No. 108 tanggal 27 Mei 2025 / Re-appointed as President Director pursuant to the resolution of the AGMS dated May 27, 2025, as stated in Notarial Deed of Aulia Taufani, S.H., No. 108 dated May 27, 2025.	-	08 November 2023 – RUPS 2027 Periode Ke-1(Satu) / November 8, 2023 – AGMS 2027, 1st (First) Term
Taufik**	Direktur Operasi / Director of Operations	Keputusan RUPST tanggal 27 Mei 2025 dalam Akta Notaris Aulia Taufani S.H., No. 108 tanggal 27 Mei 2025 / Resolution of the AGMS dated May 27, 2025, as stated in Notarial Deed of Aulia Taufani, S.H., No. 108 dated May 27, 2025.	-	27 Mei 2025 – RUPS 2030 Periode ke-1 (satu) / May 27, 2025 – AGMS 2030, 1st (First) Term
Rahmat Hidayat	Direktur Keuangan dan SDM / Director of Finance and Human Capital	• Keputusan RUPS Tahunan tanggal 8 Mei 2023 yang dinyatakan dalam Akta Notaris Aryanti Artisari S.H., M.Kn., No. 11 tanggal 8 Mei 2023. / Resolution of the Annual GMS dated May 8, 2023, as stated in Notarial Deed of Aryanti Artisari, S.H., M.Kn., No. 11 dated May 8, 2023. • Diangkat kembali berdasarkan Keputusan RUPST tanggal 27 Mei 2025 dalam Akta Notaris Aulia Taufani S.H., No. 108 tanggal 27 Mei 2025 / Re-appointed pursuant to the resolution of the AGMS dated May 27, 2025, as stated in Notarial Deed of Aulia Taufani, S.H., No. 108 dated May 27, 2025.	-	08 Mei 2023 - RUPS 2028 Periode Ke-1 (Satu) /c May 8, 2023 – AGMS 2028, 1st (First) Term

Nama / *Name*	Jabatan / *Position*	Dasar Pengangkatan / *Basis of Appointment*	Dasar Pemberhentian / *Basis of Dismissal*	Periode Jabatan / *Term of Period*
Muhammad Syafitri*	Direktur Operasi / Director of Operations	Keputusan RUPSLB tanggal 8 November 2023 yang dinyatakan dalam Akta Notaris Aulia Taufani S.H., No. 21 tanggal 8 November 2023. / Resolution of the EGMS dated November 8, 2023, as stated in Notarial Deed of Aulia Taufani, S.H., No. 21 dated November 8, 2023	Diberhentikan menjadi Direktur Operasi berdasarkan Keputusan RUPST tanggal 27 Mei 2025 dalam Akta Notaris Aulia Taufani S.H., No. 108 tanggal 27 Mei 2025 / Dismissed as Director of Operations pursuant to the resolution of the AGMS dated May 27, 2025, as stated in Notarial Deed of Aulia Taufani, S.H., No. 108 dated May 27, 2025.	08 November 2023 - RUPS 27 Mei 2025, Periode Ke-1 (Satu) / November 8, 2023 – AGMS May 27, 2025, 1st (First) Term

*) Diberhentikan menjadi Direksi berdasarkan Keputusan RUPST tanggal 27 Mei 2025

**) Diangkat menjadi Direksi berdasarkan Keputusan RUPST tanggal 27 Mei 2025

*) Dismissed as a member of the Board of Directors pursuant to the resolution of the AGMS dated May 27, 2025.

**) Appointed as a member of the Board of Directors pursuant to the resolution of the AGMS dated May 27, 2025.

Profil masing-masing Direksi yang menjabat per 31 Desember 2024 dan sampai dengan Laporan Tahunan ini ditandatangani, telah disajikan pada Bab "Profil Perusahaan" dalam Laporan Tahunan ini.

The profiles of each member of the Board of Directors serving as of December 31, 2024, and up to the date of signing of this Annual Report, have been presented in the "Company Profile" chapter of this Annual Report.

MASA JABATAN

Masa jabatan anggota Direksi diatur dalam Anggaran Dasar, yakni Anggota Direksi diangkat dan berakhir masa jabatannya pada penutupan RUPS Tahunan yang kelima setelah tanggal pengangkatannya dengan syarat tidak boleh melebihi jangka waktu 5 (lima) tahun dengan memperhatikan peraturan perundang-undangan di bidang Pasar Modal, namun dengan tidak mengurangi hak dari RUPS untuk sewaktu-waktu dapat memberhentikan para anggota Direksi sebelum masa jabatannya berakhir.

TERM OF OFFICE

The term of office of members of the Board of Directors is governed by the Articles of Association, whereby members of the Board of Directors are appointed and their term of office expires at the close of the fifth Annual General Meeting of Shareholders following the date of their appointment, provided that such term shall not exceed 5 (five) years, with due regard to applicable laws and regulations in the field of Capital Markets, without prejudice to the right of the GMS to dismiss members of the Board of Directors at any time prior to the expiration of their term of office.

RAPAT DIREKSI

Kebijakan

Rapat Direksi ialah rapat yang dilakukan oleh Direksi Perusahaan terkait dengan tugas dan fungsinya baik yang bersifat rutin maupun tidak rutin, yang dihadiri hanya oleh Direksi maupun dengan keikutsertaan staf. Agar rapat berlangsung secara efektif, rapat Direksi memiliki beberapa kebijakan. Sesuai dengan Anggaran Dasar Perusahaan, berikut kebijakan pelaksanaan rapat Direksi:

BOARD OF DIRECTORS MEETINGS

Policy

A Board of Directors meeting is a meeting held by the Company's Board of Directors in relation to its duties and functions, whether of a routine or non-routine nature, attended solely by the Board of Directors or with the participation of staff. To ensure that meetings are conducted effectively, Board of Directors meetings are governed by several policies. In accordance with the Company's Articles of Association, the following policies apply to the conduct of Board of Directors meetings:

1. Rapat Direksi sah dan berhak untuk mengambil keputusan yang mengikat apabila dihadiri dan atau diwakili oleh lebih dari ½ (satu per dua) jumlah Anggota Direksi. Seorang Direksi hanya dapat mewakili 1 (satu) orang Direksi lainnya yang berhalangan hadir, dengan menunjukkan surat kuasa yang sah.

2. Direksi wajib mengadakan Rapat Direksi secara berkala paling kurang 1 (satu) kali dalam setiap bulan.

3. Penyelenggaraan Rapat Direksi dapat dilakukan setiap waktu apabila dipandang perlu oleh seorang atau lebih Anggota Direksi; atas permintaan tertulis dari seorang atau lebih Anggota Dewan Komisaris.
4. Direksi wajib mengadakan Rapat Direksi bersama Dewan Komisaris secara berkala paling kurang 1 (satu) kali dalam 4 (empat) bulan.
5. Rapat Direksi dapat diadakan di tempat kedudukan Perseroan atau di tempat lain di dalam wilayah Republik Indonesia atau di tempat kegiatan usaha Perseroan

1. A Board of Directors meeting is valid and entitled to adopt binding resolutions if attended and/or represented by more than 1/2 (one-half) of the total number of members of the Board of Directors. A member of the Board of Directors may only represent 1 (one) other member of the Board of Directors who is unable to attend, by presenting a valid power of attorney.
2. The Board of Directors is required to hold Board of Directors meetings on a periodic basis at least 1 (one) time per month.
3. Board of Directors meetings may be convened at any time if deemed necessary by one or more members of the Board of Directors, or upon written request from one or more members of the Board of Commissioners.
4. The Board of Directors is required to hold joint Board of Directors meetings with the Board of Commissioners on a periodic basis at least 1 (one) time every 4 (four) months.
5. Board of Directors meetings may be held at the Company's domicile, at another location within the territory of the Republic of Indonesia, or at the Company's place of business.

Pemanggilan Rapat

Mekanisme pemanggilan rapat Direksi:

1. Pemanggilan Rapat Direksi harus dilakukan secara tertulis dan disampaikan atau diserahkan langsung kepada setiap Anggota Direksi dengan tanda terima yang memadai, atau dengan pos tercatat atau dengan jasa kurir atau dengan faksimili atau surat elektronik (e-*mail*) paling lambat 5 (lima) hari sebelum rapat diadakan, dengan tidak memperhitungkan tanggal pemanggilan dan tanggal rapat atau dalam waktu yang lebih singkat jika dalam keadaan mendesak.
2. Pemanggilan seperti tersebut di atas tidak diperlukan untuk rapat-rapat yang telah dijadwalkan berdasarkan keputusan Rapat Direksi yang diadakan sebelumnya atau apabila semua Anggota Direksi hadir dalam rapat.

3. Pemanggilan untuk Rapat Direksi harus mencantumkan acara, tanggal waktu dan tempat rapat, agenda rapat yang akan dilaksanakan.

Meeting Notice

The mechanism for convening Board of Directors meetings:

1. Notice of a Board of Directors meeting must be given in writing and delivered or handed directly to each member of the Board of Directors with adequate acknowledgment of receipt, or sent by registered mail, courier service, facsimile, or electronic mail (e-mail) no later than 5 (five) days prior to the meeting, not counting the date of notice and the date of the meeting, or within a shorter period in urgent circumstances.

2. Notice as referred to above is not required for meetings that have been scheduled pursuant to a resolution of a previously held Board of Directors meeting, or if all members of the Board of Directors are present at the meeting.
3. The notice for a Board of Directors meeting must clearly state the agenda, date, time, and venue of the meeting, as well as the meeting agenda to be conducted.

Pimpinan Rapat

1. Semua Rapat Direksi dipimpin oleh Direktur Utama; Apabila Direktur Utama tidak hadir atau berhalangan, maka Direktur yang ditunjuk secara tertulis oleh Direktur Utama yang memimpin Rapat Direksi.

Meeting Chair

1. All Board of Directors meetings shall be chaired by the President Director. In the event that the President Director is absent or unable to attend, the meeting shall be chaired by the Director designated in writing by the President Director.

2. Dalam hal Direktur Utama tidak melakukan penunjukan, maka salah seorang Direktur yang terlama dalam jabatan sebagai Anggota Direksi yang memimpin Rapat Direksi.

3. Dalam hal Direktur yang paling lama menjabat sebagai Anggota Direksi Perseroan lebih dari 1 (satu) orang, maka Direktur sebagaimana dimaksud pada poin 2 di atas adalah yang tertua dalam usia yang bertindak sebagai pimpinan Rapat Direksi.
4. Seorang Anggota Direksi dapat diwakili dalam Rapat Direksi hanya oleh Anggota Direksi lain berdasarkan surat kuasa. Seorang Anggota Direksi hanya dapat mewakili seorang Anggota Direksi lainnya.

5. Anggota Direksi yang berhalangan untuk menghadiri suatu Rapat Direksi dapat mengajukan pendapatnya secara tertulis dan ditandatangani, kemudian disampaikan kepada Direktur Utama atau kepada Anggota Direksi lainnya yang akan memimpin Rapat Direksi tersebut, mengenai apakah ia mendukung atau tidak mendukung terhadap hal-hal yang akan dibicarakan dan pendapat ini akan dianggap sebagai suara yang dikeluarkan dengan sah dalam Rapat Direksi.
6. Kehadiran Anggota Direksi dalam Rapat Direksi wajib diungkapkan dalam Laporan Tahunan Perseroan.

Pengambilan Keputusan

1. Keputusan Rapat Direksi harus diambil berdasarkan musyawarah untuk mufakat. Jika keputusan berdasarkan musyawarah untuk mufakat tidak tercapai, maka keputusan harus diambil dengan pemungutan suara berdasarkan suara setuju lebih dari 1/2 (satu per dua) bagian dari jumlah suara yang sah yang dikeluarkan dalam rapat yang bersangkutan.
2. Dalam Rapat Direksi, setiap anggota Direksi berhak mengeluarkan 1 (satu) suara dan tambahan 1 (satu) suara untuk setiap anggota Direksi lain yang diwakilinya dengan sah dalam rapat tersebut.
3. Dalam hal usulan lebih dari dua alternatif dan hasil pemungutan suara belum mendapatkan satu alternatif dengan suara lebih dari ½ (satu per dua) bagian dari jumlah suara yang dikeluarkan, maka dilakukan pemilihan ulang terhadap dua usulan yang memperoleh suara terbanyak sehingga salah satu usulan memperoleh suara lebih dari ½ (satu per dua) bagian dari jumlah suara yang dikeluarkan.

2. In the event that the President Director does not make such a designation, the Director who has served the longest as a member of the Board of Directors shall chair the Board of Directors meeting.
3. In the event that more than 1 (one) Director has served the longest as a member of the Board of Directors of the Company, the Director referred to in item 2 above who is the oldest in terms of age shall act as chair of the Board of Directors meeting.
4. A member of the Board of Directors may be represented at a Board of Directors meeting only by another member of the Board of Directors, based on a power of attorney. A member of the Board of Directors may only represent one other member of the Board of Directors.
5. A member of the Board of Directors who is unable to attend a Board of Directors meeting may submit their opinion in writing, duly signed, to the President Director or to another member of the Board of Directors who will chair the Board of Directors meeting, stating whether they support or do not support the matters to be discussed, and such opinion shall be deemed a validly cast vote at the Board of Directors meeting.

6. The attendance of members of the Board of Directors at Board of Directors meetings must be disclosed in the Company's Annual Report.

Decision-Making

1. Resolutions of Board of Directors meetings must be adopted by deliberation and consensus. If a resolution by deliberation and consensus cannot be reached, the resolution must be adopted by a vote based on the affirmative votes of more than 1/2 (one-half) of the total number of valid votes cast at the relevant meeting.

2. At a Board of Directors meeting, each member of the Board of Directors is entitled to cast 1 (one) vote plus an additional 1 (one) vote for each other member of the Board of Directors they validly represent at the meeting.
3. In the event that there are more than two alternative proposals and the vote has not yet resulted in one alternative obtaining more than 1/2 (one-half) of the total number of votes cast, a re-vote shall be conducted between the two proposals that received the most votes, until one proposal obtains more than 1/2 (one-half) of the total number of votes cast.

4. Suara blangko (abstain) dianggap menyetujui usul yang diajukan dalam rapat. Suara yang tidak sah dianggap tidak ada dan tidak dihitung dalam menentukan jumlah suara yang dikeluarkan dalam rapat.

5. Pemungutan suara mengenai diri orang dilakukan dengan surat suara tertutup tanpa tanda tangan, sedangkan pemungutan suara mengenai hal lain dilakukan secara lisan, kecuali Pimpinan Rapat menentukan lain tanpa ada keberatan berdasarkan surat terbanyak dari yang hadir.
6. Dalam hal Anggota Direksi tidak dapat menghadiri rapat secara fisik, maka Anggota Direksi dapat menghadiri rapat dengan melalui media telekonferensi, video konferensi, atau sarana media elektronik lainnya, sesuai dengan ketentuan yang berlaku.
7. Setiap Anggota Direksi yang secara pribadi dengan cara apa pun, baik secara langsung maupun secara tidak langsung, mempunyai kepentingan dalam suatu transaksi, kontrak atau kontrak yang diusulkan dalam mana Perseroan menjadi salah satu pihaknya harus dinyatakan sifat kepentingannya dalam suatu Rapat Direksi dan karenanya tidak berhak untuk ikut dalam mengambil suara mengenai hal-hal yang berhubungan dengan transaksi atau kontrak tersebut.

4. Blank votes (abstentions) shall be deemed to constitute approval of the proposal put forward at the meeting. Invalid votes shall be deemed non-existent and shall not be counted in determining the total number of votes cast at the meeting.
5. Voting on matters relating to individuals shall be conducted by unsigned closed ballot, while voting on other matters shall be conducted by open vote, unless the Chair of the Meeting determines otherwise without objection based on a majority of those present.
6. In the event that a member of the Board of Directors is unable to attend the meeting in person, such member may attend the meeting via teleconference, video conference, or other electronic media in accordance with applicable regulations.
7. Any member of the Board of Directors who personally has an interest, whether directly or indirectly, in any transaction, contract, or proposed contract to which the Company is a party, must declare the nature of such interest at a Board of Directors meeting and shall therefore not be entitled to participate in the vote on matters relating to such transaction or contract.

Risalah Rapat

1. Hasil Rapat wajib dituangkan dalam Risalah Rapat. Risalah Rapat harus dibuat oleh seorang yang hadir dalam rapat yang ditunjuk oleh Ketua Rapat serta kemudian ditandatangani oleh seluruh anggota Direksi yang hadir dan disampaikan kepada seluruh anggota Direksi. Dalam hal Anggota Dewan Komisaris turut hadir dalam rapat terkait, maka Risalah Rapat ditandatangani oleh seluruh Anggota Direksi dan Anggota Dewan Komisaris yang hadir dan disampaikan kepada seluruh Anggota Direksi dan Anggota Dewan Komisaris.

2. Dalam hal terdapat anggota Dewan Komisaris dan/atau anggota Direksi yang tidak menandatangani hasil rapat sebagaimana dimaksud pada angka 1, yang bersangkutan wajib menyebutkan alasannya secara tertulis dalam surat tersendiri yang dilekatkan pada risalah rapat.
3. Risalah Rapat harus menggambarkan jalannya rapat. Hal ini penting untuk dapat melihat proses pengambilan keputusan dan sekaligus dapat menjadi dokumen hukum untuk menentukan akuntabilitas dari hasil suatu keputusan rapat. Untuk itu Risalah Rapat setidaknya harus mencantumkan:

Meeting Minutes

1. The results of each meeting must be recorded in Minutes of Meeting. The Minutes of Meeting must be prepared by a person present at the meeting as designated by the Chair of the Meeting, and subsequently signed by all members of the Board of Directors present, and distributed to all members of the Board of Directors. In the event that members of the Board of Commissioners are also present at the relevant meeting, the Minutes of Meeting shall be signed by all members of the Board of Directors and members of the Board of Commissioners present, and distributed to all members of the Board of Directors and members of the Board of Commissioners.
2. In the event that any member of the Board of Commissioners and/or member of the Board of Directors does not sign the minutes of meeting as referred to in item 1, the relevant party must state their reasons in writing in a separate letter attached to the minutes of meeting.
3. The Minutes of Meeting must reflect the proceedings of the meeting. This is important in order to be able to trace the decision-making process and to serve simultaneously as a legal document for determining accountability for the outcome of a meeting resolution. To this end, the Minutes of Meeting must at minimum contain:

a. Tempat, tanggal dan waktu rapat diadakan.
b. Agenda yang dibahas.
c. Daftar hadir yang ditandatangani oleh setiap peserta rapat.
d. Lamanya rapat berlangsung.
e. Pelaksanaan evaluasi tindak lanjut hasil rapat sebelumnya (jika ada).
f. Berbagai pendapat yang terdapat dalam rapat dan siapa yang mengemukakannya.
g. Proses pengambilan keputusan.
h. Keputusan yang diambil.
i. Pernyataan perbedaan pendapat terhadap keputusan rapat apabila tidak terjadi kebulatan pendapat (*dissenting opinion*).
j. Tanda tangan pengesahan risalah rapat.

4. Risalah Rapat harus dilampiri surat kuasa yang diberikan khusus oleh Direktur yang tidak hadir kepada Direktur lainnya (jika ada).
5. Bila terdapat perbedaan pendapat (*dissenting opinion*) harus direkam dengan jelas pada Risalah Rapat.
6. Usulan Risalah Rapat harus sudah diterima oleh Anggota Direksi selambat-lambatnya 7 (tujuh) hari kerja setelah Rapat Direksi dilaksanakan.
7. Bila dalam waktu 14 (empat belas) hari sejak tanggal pengiriman risalah, tidak ada keberatan atau usul perbaikan atas risalah tersebut, maka risalah tersebut dinyatakan dapat diterima sebagai hasil rapat yang sah dan mengikat.
8. Risalah Rapat wajib didokumentasikan oleh Perseroan dan merupakan bukti yang sah untuk para anggota Direksi dan untuk pihak ketiga mengenai keputusan yang diambil dalam rapat yang bersangkutan.
9. Hasil Risalah Rapat untuk segera dikomunikasikan kepada Staf Eselon I dan staf paling lambat 7 (tujuh) hari sejak Risalah Rapat ditandatangani.
10. Sekretaris Perusahaan bertanggung jawab atas penyimpanan Risalah Rapat.

FREKUENSI DAN KEHADIRAN RAPAT DIREKSI

Di sepanjang tahun 2025, Direksi telah menyelenggarakan rapat internal sebanyak 12 (dua belas) kali, dan rapat gabungan sebanyak 12 (dua belas) kali. Informasi agenda dan kehadiran rapat Direksi adalah sebagai berikut:

a. The venue, date, and time of the meeting.
b. The agenda discussed.
c. An attendance list signed by each meeting participant.
d. The duration of the meeting.
e. The implementation of follow-up evaluation of the results of the previous meeting (if any).
f. The various opinions expressed during the meeting and the persons who raised them.
g. The decision-making process.
h. The resolutions adopted.
i. A statement of dissenting opinion with respect to meeting resolutions in the event that consensus was not reached (dissenting opinion).
j. The authenticating signatures on the minutes of meeting.

4. The Minutes of Meeting must be accompanied by the power of attorney specifically granted by any Director who was unable to attend to another Director (if any).
5. Any dissenting opinion must be clearly recorded in the Minutes of Meeting.
6. The draft Minutes of Meeting must be received by members of the Board of Directors no later than 7 (seven) business days after the Board of Directors meeting is held.
7. If no objection or proposed amendment to the minutes is received within 14 (fourteen) days from the date of dispatch of the minutes, the minutes shall be deemed accepted as the valid and binding record of the meeting.
8. The Minutes of Meeting must be documented by the Company and constitute valid evidence for the members of the Board of Directors and for third parties regarding the resolutions adopted at the relevant meeting.
9. The results of the Minutes of Meeting shall be promptly communicated to Echelon I Staff and staff no later than 7 (seven) days after the Minutes of Meeting are signed.
10. The Corporate Secretary is responsible for the storage of the Minutes of Meeting.

FREQUENCY AND ATTENDANCE AT BOARD OF DIRECTORS MEETINGS

Throughout 2025, the Board of Directors held 12 (twelve) internal meetings and 12 (twelve) joint meetings. Information on the agenda and attendance at Board of Directors meetings is as follows:

Tabel Frekuensi Kehadiran Rapat Direksi Tahun 2025

Table of Frequency of Attendance at Board of Directors Meetings in 2025

No	Nama / Name	Jabatan / Position	Rapat Internal / *Internal Meetings*			Rapat Gabungan / *Joint Meetings*			RUPS / *GMS*		
			Jumlah Rapat / *Number of Meetings*	Jumlah Kehadiran / *Number of Attendances*	Persentase Kehadiran (%) / *Attendance Rate (%)*	Jumlah Rapat / *Number of Meetings*	Jumlah Kehadiran / *Number of Attendances*	Persentase Kehadiran (%) / *Attendance Rate (%)*	Jumlah Rapat / *Number of Meetings*	Jumlah Kehadiran / *Number of Attendances*	Persentase Kehadiran (%) / *Attendance Rate (%)*
1	Suherman Yahya	Direktur Utama / President Director	12	11	92%	16	16	100%	3	3	100%
2	Muhammad Syafitri*	Direktur Operasi / Director of Operations	5	5	100%	6	6	100%	1	1	100%
3	Taufik**	Direktur Operasi / Director of Operations	7	7	100%	10	10	100%	2	2	100%
4	Rahmat Hidayat	Direktur Keuangan dan SDM / Director of Finance and Human Capital	12	12	100%	16	16	100%	3	3	100%

*) Diberhentikan menjadi Direksi berdasarkan Keputusan RUPST tanggal 27 Mei 2025

**) Diangkat menjadi Direksi berdasarkan Keputusan RUPST tanggal 27 Mei 2025

*) Dismissed as a member of the Board of Directors pursuant to the resolution of the AGMS dated May 27, 2025.

**) Appointed as a member of the Board of Directors pursuant to the resolution of the AGMS dated May 27, 2025.

AGENDA RAPAT DIREKSI

BOARD OF DIRECTORS MEETING AGENDA

Tabel Agenda Rapat Direksi Tahun 2025

Table of Board of Directors Meeting Agenda in 2025

Rapat Internal Direksi

Internal Meetings of the Board of Directors

No	Tanggal / *Date*	Waktu / Time	Tempat / Venue	Agenda	Peserta / *Participants*
1	Selasa, 21 Januari 2025 / Tuesday, January 21, 2025	13.30 WIB	Hybrid (Ruang Rapat Direksi Lt.2 dan Ms Teams) / Hybrid (Board of Directors Meeting Room, Floor 2 and MS Teams)	1. Laporan Kinerja Desember 2024 dan s.d Desember 2024 / December 2024 Performance Report and Performance through December 2024 2. Update Penanganan Piutang Desember 2024 / Update on Receivables Management for December 2024	• Suherman Yahya • Muhammad Syafitri • Rahmat Hidayat
2	Jumat, 7 Februari 2025 / Friday, February 7, 2025	09.00 WIB	Hybrid (Ruang Rapat Direksi Lt.2 dan Ms Teams) / Hybrid (Board of Directors Meeting Room, Floor 2 and MS Teams)	1. Arahan Direksi / Board of Directors' Directives 2. *Flash Report* Kinerja Keuangan Januari 2025 / Flash Report on Financial Performance for January 2025 3. Laporan Keuangan PT Semen Baturaja Tbk Tahun Buku 2024 / Financial Statements of PT Semen Baturaja Tbk for the 2024 Fiscal Year 4. Update Penanganan Piutang bulan Maret 2023 sd Januari 2025 / Update on Receivables Management from March 2023 through January 2025	• Suherman Yahya • Muhammad Syafitri • Rahmat Hidayat
3	Selasa, 18 Maret 2025 / Tuesday, March 18, 2025	13.30 WIB	Hybrid (Ruang Rapat Direksi Lt.2 dan Ms Teams) / Hybrid (Board of Directors Meeting Room, Floor 3 and MS Teams)	1. Arahan Direksi / Board of Directors' Directives 2. Prognosa Kinerja Maret dan April 2025 / Performance Prognosis for March and April 2025 3. Maintenance Management BMU Tahun 2025 / BMU Maintenance Management for 2025	• Suherman Yahya • Muhammad Syafitri • Rahmat Hidayat

No	Tanggal / *Date*	Waktu / Time	Tempat / Venue	Agenda	Peserta / *Participants*
4	Rabu, 23 April 2025	13.30 WIB	Hybrid (Ruang Rapat Direksi Lt.3 dan Ms Teams)	1. Arahan Direksi / Board of Directors' Directives 2. Pembahasan Kinerja BMU, Maret 2025 dan Q1 2025 / Discussion of BMU Performance for March 2025 and Q1 2025 3. Update Program PROPER 2025 / Update on PROPER Program 2025 4. Update Kesiapan RUPS SMBR 2025 / Update on SMBR AGMS 2025 Readiness	• Suherman Yahya • Muhammad Syafitri • Rahmat Hidayat
5	Senin, 5 Mei 2025 / Monday, May 5, 2025	13.30 WIB	Hybrid (Ruang Rapat Direksi Lt.3 dan Ms Teams) / Hybrid (Board of Directors Meeting Room, Floor 3 and MS Teams)	1. Arahan Direksi / Board of Directors' Directives 2. Bahan Rapat Teknis RUPST Tahun Buku 2024 / echnical Meeting Materials for the AGMS for the 2024 Fiscal Year 3. Pembahasan Jawaban terkait Piutang SMBR kepada Tim Task Force / Discussion of Responses regarding SMBR Receivables to the Task Force Team 4. Kinerja April 2025 / April 2025 Performance	• Suherman Yahya • Muhammad Syafitri • Rahmat Hidayat
6	Selasa, 24 Juni 2025 / Tuesday, June 24, 2025	13.30 WIB	Hybrid (Ruang Rapat Direksi Lt.3 dan Ms Teams) / Hybrid (Board of Directors Meeting Room, Floor 3 and MS Teams)	1. Arahan Direksi / Board of Directors' Directives 2. Kesiapan RUPST BMU dan Evaluasi Kinerja Tahunan BMU / BMU AGMS Readiness and BMU Annual Performance Evaluation 3. Penyelesaian Amdal BTA dan Proper / Resolution of BTA Environmental Impact Assessment (AMDAL) and PROPER 4. Update Penyelesaian Piutang / Update on Receivables Settlement	• Suherman Yahya • Taufik • Rahmat Hidayat
7	Kamis, 31 Juli 2025 / Thursday, July 31, 2025	13.30 WIB	Hybrid (Ruang Rapat Direksi Lt.3 dan Ms Teams) / Hybrid (Board of Directors Meeting Room, Floor 3 and MS Teams)	1. Arahan Direksi / Board of Directors' Directives 2. Laporan Hasil Negosiasi Tahap I Desa Rantai Kupai / Report on Phase I Negotiation Results for Rantai Kupai Village 3. Prognosa s.d. Juli 2025 / Prognosis through July 2025 4. Laporan Hasil Investigasi Dugaan Semen Palsu di Kabupaten Lahat, Sumatera Selatan / Report on Investigation Results Regarding Alleged Counterfeit Cement in Lahat Regency, South Sumatra	• Suherman Yahya • Taufik • Rahmat Hidayat
8	Rabu, 14 Agustus 2025 / Wednesday, August 14, 2025	13.30 WIB	Hybrid (Ruang Rapat Direksi Lt.2 dan Ms Teams) / Hybrid (Board of Directors Meeting Room, Floor 2 and MS Teams)	1. Arahan Direksi / Board of Directors' Directives 2. Bahan Rapat BOC / BOC Meeting Materials 3. Prognosa Agustus dan s.d Agustus 2025 / Prognosis for August and through August 2025 4. Update Piutang SMBR / Update on SMBR Receivables	• Suherman Yahya • Taufik • Rahmat Hidayat
9	Rabu, 24 September 2025 / Wednesday, September 24, 2025	08.30 WIB	Hybrid (Ruang Rapat Direksi Lt.3 dan Ms Teams) / Hybrid (Board of Directors Meeting Room, Floor 3 and MS Teams)	1. Evaluasi Rapor Sementara Proper / Evaluation of Preliminary PROPER Report Card 2. Persediaan Bahan Raw Coal dan Solar / Raw Coal and Diesel Fuel Inventory 3. Rencana Kegiatan Outbond SMBR / SMBR Outbound Activity Plan 4. Persiapan Public Expose / Public Expose Preparation	• Suherman Yahya • Taufik • Rahmat Hidayat
10	Rabu, 08 Oktober 2025 / Wednesday, October 8, 2025	13.30 WIB	Hybrid (Ruang Rapat Direksi Lt.3 dan Ms Teams) / Hybrid (Board of Directors Meeting Room, Floor 3 and MS Teams)	1. Arahan Direksi / Board of Directors' Directives 2. Reviu Kinerja September 2025 dan sd September 2025, serta TW III 2025 dan Prognosa TW IV 2025 / Review of September 2025 Performance and Performance through September 2025, as well as Q3 2025 and Q4 2025 Prognosis 3. Update Pembahasan Piutang / Update on Receivables Discussio 4. Update Progress Penyusunan RKAP 2026 / Update on Progress of RKAP 2026 Preparation 5. Update Kesiapan RUPSLB Oktober 25 / Update on Readiness for EGMS October 2025	• Suherman Yahya • Taufik • Rahmat Hidayat

No	Tanggal / *Date*	Waktu / Time	Tempat / Venue	Agenda	Peserta / *Participants*
11	Rabu, 26 November 2025 / Wednesday, November 26, 2025	14.00 WIB	Hybrid (Ruang Rapat Direksi Lt.3 dan Ms Teams) / Hybrid (Board of Directors Meeting Room, Floor 3 and MS Teams)	1. Arahan Direksi / Board of Directors' Directives2. Update Progress RKAP 2026 / Update on RKAP 2026 Progress 3. Prognosa Kinerja November 2025 / November 2025 Performance Prognosis	• Suherman Yahya • Taufik • Rahmat Hidayat
12	Selasa, 09 Desember 2025 / Tuesday, December 9, 2025	08.30 WIB	Hybrid (Ruang Rapat Lt.1 site PPJ dan MS. Teams) / Hybrid (Meeting Room, Floor 1, PPJ Site and MS Teams)	1. Rapat Koordinasi Pemenuhan Suplai Semen Akhir Tahun 2025 / Coordination Meeting on Cement Supply Fulfillment for Year-End 2025 2. Persiapan RKAP 2026 / RKAP 2026 Preparation	• Suherman Yahya • Taufik • Rahmat Hidayat

Rapat Gabungan Direksi bersama Dewan Komisaris

Joint Meetings of the Board of Directors and Board of Commissioners

No	Hari/Tanggal / *Day/Date*	Waktu (WIB) / *Time (WIB)*	Tempat / *Venue*	Agenda	Peserta / *Participants*
1	Jumat, 10 Januari 2025 / Friday, January 10, 2025	09.00 WIB	Ruang Rapat Pidada, Kantor Site Panjang / Pidada Meeting Room, Panjang Site Office	1. Rencana Jangka Panjang Perusahaan (RJPP) / Company Long-Term Plan (RJPP) 2. Lain-lain. / Other matters.	Dewan Komisaris, Direksi, Sekretaris Dewan Komisaris, Komite Audit, Komite Manajemen Risiko, VP of Corsec, VP of AF, VP of PM / Board of Commissioners, Board of Directors, Secretary to the Board of Commissioners, Audit Committee, Risk Management Committee, VP of Corporate Secretary, VP of Accounting & Finance, VP of Procurement & Maintenance
2	Jumat, 24 Januari 2025 / Friday, January 24, 2025	15.30 WIB	Online Via MS Teams	1. Progres Tindak Lanjut Rapat BOD-BOC Sebelumnya / Progress Update on Previous BOD-BOC Meeting Follow-Up 2. Pembahasan Kinerja Perusahaan ytd Desember 2024 / Review of Company Performance YTD December 2024 3. Lain-lain. / Others.	Dewan Komisaris, Direksi, Sekretaris Dewan Komisaris, Komite Audit, Komite Manajemen Risiko, VP of Corsec, VP of AF, VP of PM / Board of Commissioners, Board of Directors, Secretary to the Board of Commissioners, Audit Committee, Risk Management Committee, VP of Corporate Secretary, VP of Accounting & Finance, VP of Procurement & Maintenance
3	Jumat, 21 Februari 2025 / Friday, February 21, 2025	15.30 WIB	Online Via MS Teams	1. Progres Tindak Lanjut Rapat BOD-BOC Sebelumnya / Progress Update on Previous BOD-BOC Meeting Follow-Up 2. Pembahasan Kinerja Perusahaan ytd Januari 2025 / Review of Company Performance YTD January 2025 3. Lain-lain. / Others.	Dewan Komisaris, Direksi, Sekretaris Dewan Komisaris, Komite Audit, Komite Manajemen Risiko, VP of Corsec, VP of AF, VP of PM / Board of Commissioners, Board of Directors, Secretary to the Board of Commissioners, Audit Committee, Risk Management Committee, VP of Corporate Secretary, VP of Accounting & Finance, VP of Procurement & Maintenance
4	Rabu, 19 Maret 2025 / Wednesday, March 19, 2025	15.30 WIB	Online Via MS Teams	1. Progres Tindak Lanjut Rapat BOD-BOC Sebelumnya / Progress Update on Previous BOD-BOC Meeting Follow-Up 2. Pembahasan Kinerja Perusahaan ytd Februari 2025 / Review of Company Performance YTD February 2025 3. Lain-lain. / Others.	Dewan Komisaris, Direksi, Sekretaris Dewan Komisaris, Komite Audit, Komite Manajemen Risiko, VP of Corsec, VP of AF, VP of PM / Board of Commissioners, Board of Directors, Secretary to the Board of Commissioners, Audit Committee, Risk Management Committee, VP of Corporate Secretary, VP of Accounting & Finance, VP of Procurement & Maintenance
5	Kamis, 24 April 2025 / Thursday, April 24, 2025	15.30 WIB	Online Via MS Teams	1. Progres Tindak Lanjut Rapat BOD-BOC Sebelumnya / Progress Update on Previous BOD-BOC Meeting Follow-Up 2. Pembahasan Kinerja Perusahaan ytd Maret 2025 / Review of Company Performance 3. Lain-lain. / Others.	Dewan Komisaris, Direksi, Sekretaris Dewan Komisaris, Komite Audit, Komite Manajemen Risiko, VP of Corsec, VP of AF, VP of PM / Board of Commissioners, Board of Directors, Secretary to the Board of Commissioners, Audit Committee, Risk Management Committee, VP of Corporate Secretary, VP of Accounting & Finance, VP of Procurement & Maintenance
6	Rabu, 21 Mei 2025 / Wednesday, May 21, 2025	15.30 WIB	Hybrid (Kantor Pusat Baturaja dan Online Via MS. Teams / Hybrid (Head Office Baturaja and Online via MS Teams)	1. Progres Tindak Lanjut Rapat BOD-BOC Sebelumnya / Progress Update on Previous BOD-BOC Meeting Follow-Up 2. Pembahasan Kinerja Perusahaan ytd April 2025 / Review of Company Performance YTD April 2025 3. Lain-lain. / Others.	Dewan Komisaris, Direksi, Sekretaris Dewan Komisaris, Komite Audit, Komite Manajemen Risiko, VP of Corsec, VP of AF, VP of PM / Board of Commissioners, Board of Directors, Secretary to the Board of Commissioners, Audit Committee, Risk Management Committee, VP of Corporate Secretary, VP of Accounting & Finance, VP of Procurement & Maintenance

No	Hari/Tanggal / *Day/Date*	Waktu (WIB) / *Time (WIB)*	Tempat / *Venue*	Agenda	Peserta / *Participants*
7	Jumat, 20 Juni 2025 / Friday, June 20, 2025	10.00 WIB	Plataran Resort Puncak, Bogor	1. Progres Tindak Lanjut Rapat BOD-BOC Sebelumnya / Progress Update on Previous BOD-BOC Meeting Follow-Up 2. Pembahasan Kinerja Perusahaan ytd Mei 2025 / Review of Company Performance 3. Lain-lain. / Others.	Dewan Komisaris, Direksi, Sekretaris Dewan Komisaris, Komite Audit, Komite Manajemen Risiko, VP of Corsec, VP of AF, VP of PM / Board of Commissioners, Board of Directors, Secretary to the Board of Commissioners, Audit Committee, Risk Management Committee, VP of Corporate Secretary, VP of Accounting & Finance, VP of Procurement & Maintenance
8	Senin, 28 Juli 2025 / Monday, July 28, 2025	15.30 WIB	Online Via MS Teams	1. Progres Tindak Lanjut Rapat BOD-BOC Sebelumnya / Progress Update on Previous BOD-BOC Meeting Follow-Up 2. Pembahasan Kinerja Perusahaan ytd Juni 2025 / Review of Company Performance YTD June 2025 3. Lain-lain. / Others.	Dewan Komisaris, Direksi, Sekretaris Dewan Komisaris, Komite Audit, Komite Manajemen Risiko, VP of Corsec, VP of AF, VP of PM / Board of Commissioners, Board of Directors, Secretary to the Board of Commissioners, Audit Committee, Risk Management Committee, VP of Corporate Secretary, VP of Accounting & Finance, VP of Procurement & Maintenance
9	Jumat, 22 Agustus 2025 / Friday, August 22, 2025	16.00 WIB	Online Via MS Teams	1. Progres Tindak Lanjut Rapat BOD-BOC Sebelumnya / Progress Update on Previous BOD-BOC Meeting Follow-Up 2. Pembahasan Kinerja Perusahaan ytd Juli 2025 / Review of Company Performance YTD July 2025 3. Lain-lain. / Others.	Dewan Komisaris, Direksi, Sekretaris Dewan Komisaris, Komite Audit, Komite Manajemen Risiko, VP of Corsec, VP of AF, VP of PM / Board of Commissioners, Board of Directors, Secretary to the Board of Commissioners, Audit Committee, Risk Management Committee, VP of Corporate Secretary, VP of Accounting & Finance, VP of Procurement & Maintenance
10	Kamis, 25 September 2025 / Thursday, September 25, 2025	16.00 WIB	Hotel Grand Melia Jakarta	1. Progres Tindak Lanjut Rapat BOD-BOC Sebelumnya / Progress Update on Previous BOD-BOC Meeting Follow-Up 2. Pembahasan Kinerja Perusahaan ytd Agustus 2025 / Review of Company Performance 3. Lain-lain. / Others.	Dewan Komisaris, Direksi, Sekretaris Dewan Komisaris, Komite Audit, Komite Manajemen Risiko, VP of Corsec, VP of AF, VP of PM / Board of Commissioners, Board of Directors, Secretary to the Board of Commissioners, Audit Committee, Risk Management Committee, VP of Corporate Secretary, VP of Accounting & Finance, VP of Procurement & Maintenance
11	Jumat, 24 Oktober 2025 / Friday, October 24, 2025	15.30 WIB	Online Via MS Teams	1. Progres Tindak Lanjut Rapat BOD-BOC Sebelumnya / Progress Update on Previous BOD-BOC Meeting Follow-Up 2. Pembahasan Kinerja Perusahaan ytd September 2025 / Review of Company Performance YTD September 2025 3. Pembahasan Persiapan RUPSLB / Preparation for the Extraordinary General Meeting of Shareholders (EGMS) 4. Lain-lain. / Others.	Dewan Komisaris, Direksi, Sekretaris Dewan Komisaris, Komite Audit, Komite Manajemen Risiko, VP of Corsec, VP of AF, VP of PM / Board of Commissioners, Board of Directors, Secretary to the Board of Commissioners, Audit Committee, Risk Management Committee, VP of Corporate Secretary, VP of Accounting & Finance, VP of Procurement & Maintenance
12	Kamis, 27 November 2025 / Thursday, November 27, 2025	15.30 WIB	Online Via MS Teams	1. Progres Tindak Lanjut Rapat BOD-BOC Sebelumnya / Progress Update on Previous BOD-BOC Meeting Follow-Up 2. Pembahasan Kinerja Perusahaan ytd Oktober 2025 / Review of Company Performance YTD October 2025 3. Lain-lain. / Others.	Dewan Komisaris, Direksi, Sekretaris Dewan Komisaris, Komite Audit, Komite Manajemen Risiko, VP of Corsec, VP of AF, VP of PM / Board of Commissioners, Board of Directors, Secretary to the Board of Commissioners, Audit Committee, Risk Management Committee, VP of Corporate Secretary, VP of Accounting & Finance, VP of Procurement & Maintenance
13	Jumat, 19 Desember 2025 / Friday, December 19, 2025	15.30 WIB	Online Via MS Teams	1. Progres Tindak Lanjut Rapat BOD-BOC Sebelumnya / Progress Update on Previous BOD-BOC Meeting Follow-Up 2. Pembahasan Kinerja Perusahaan ytd November 2025 / Review of Company Performance YTD November 2025 3. Lain-lain. / Others.	Dewan Komisaris, Direksi, Sekretaris Dewan Komisaris, Komite Audit, Komite Manajemen Risiko, VP of Corsec, VP of AF, VP of PM / Board of Commissioners, Board of Directors, Secretary to the Board of Commissioners, Audit Committee, Risk Management Committee, VP of Corporate Secretary, VP of Accounting & Finance, VP of Procurement & Maintenance

PELAKSANAAN TUGAS DIREKSI 2025

Sepanjang tahun 2025, Direksi telah menjalankan tugas dan tanggung jawab sebagai berikut:

1. Menyelenggarakan RUPS Tahunan Tahun Buku 2024 pada tanggal 27 Mei 2025.

IMPLEMENTATION OF BOARD OF DIRECTORS DUTIES IN 2025

Throughout 2025, the Board of Directors has carried out the following duties and responsibilities:

1. Convening the Annual General Meeting of Shareholders (AGMS) for the 2024 Fiscal Year on May 27, 2025.

2. Menyelenggarakan 2 RUPSLB pada tanggal 29 Oktober 2025 dan 18 Desember 2025.
3. Membuat Daftar Pemegang Saham, Daftar Khusus, Risalah RUPS dan Risalah Rapat Direksi.
4. Membuat Laporan Tahunan dan Laporan Keberlanjutan Tahun Buku 2024.
5. Menyusun Laporan Keuangan Tahun Buku 2024, Laporan keuangan Triwulan/2025, Laporan Keuangan Tengah Tahun 2025, Laporan Keuangan Triwulan III/2025
6. Menyelenggarakan *Public Expose* Tahun 2025.
7. Menyusun Laporan lainnya secara berkala bagi pemegang saham, regulator dan pemangku kepentingan lainnya.
8. Melakukan Identifikasi Risiko Perusahaan dan menyusun strategi upaya pengendalian risiko.
9. Melakukan reviu terhadap struktur organisasi.
10. Menelaah rencana program promosi dan mutasi karyawan serta remunerasi karyawan.
11. Melakukan inventarisasi aset dan optimasi aset non produktif Perseroan.
12. Melakukan pengawasan atas kinerja Anak Perusahaan.
13. Menyusun RKAP Tahun 2025.
14. Mengadakan pertemuan-pertemuan dan koordinasi dengan para Pemegang Saham, regulator dan pemangku kepentingan lainnya termasuk dalam rangka integrasi SMBR sebagai Anak Perusahaan (AP) SIG.

2. Convening 2 Extraordinary General Meetings of Shareholders (EGMS) on October 29, 2025, and December 18, 2025.
3. Preparing the Register of Shareholders, Special Register, GMS Minutes, and Board of Directors Meeting Minutes.
4. Preparing the Annual Report and Sustainability Report for the 2024 Fiscal Year.
5. Preparing the Financial Statements for the 2024 Fiscal Year, the Q1/2025 Quarterly Financial Statements, the Mid-Year 2025 Financial Statements, and the Q3/2025 Quarterly Financial Statements.
6. Conducting the 2025 Public Expose.
7. Preparing other periodic reports for shareholders, regulators, and other stakeholders.
8. Conducting Company Risk Identification and formulating risk control strategies.
9. Reviewing the organizational structure.
10. Reviewing employee promotion and transfer programs as well as employee remuneration.
11. Conducting asset inventory and optimization of the Company's non-productive assets.
12. Overseeing the performance of Subsidiaries.
13. Preparing the RKAP for 2025.
14. Holding meetings and coordination with Shareholders, regulators, and other stakeholders, including in the context of SMBR's integration as a Subsidiary (AP) of SIG.

PENGEMBANGAN KOMPETENSI DIREKSI

Kebijakan

Dalam rangka mendukung pelaksanaan tugas dan tanggung jawab Direksi serta bentuk dukungan untuk meningkatkan efektivitas kerja Direksi, Perusahaan senantiasa memberikan program pengembangan kompetensi. Rencana untuk melaksanakan program peningkatan kompetensi harus dimasukkan dalam Rencana Kerja dan Anggaran Perusahaan.

Setiap anggota Direksi dapat mengikuti program peningkatan kompetensi seperti seminar dan/atau pelatihan terkait:

1. Pengetahuan berkaitan dengan prinsip-prinsip hukum korporasi dan peraturan perundang-undangan yang berhubungan dengan kegiatan usaha Perusahaan, serta sistem pengendalian internal.

COMPETENCY DEVELOPMENT OF THE BOARD OF DIRECTORS

Policy

In order to support the performance of the duties and responsibilities of the Board of Directors and as a form of support to enhance the effectiveness of the Board of Directors, the Company consistently provides competency development programs. Plans to implement competency enhancement programs must be incorporated into the Company's Work Plan and Budget.

Each member of the Board of Directors may participate in competency enhancement programs such as seminars and/or training related to:

1. Knowledge pertaining to the principles of corporate law and laws and regulations relating to the Company's business activities, as well as the internal control system;

2. Pengetahuan berkaitan dengan kebijakan pemerintah terkait lingkungan strategis Perusahaan, *core business* Perusahaan dan perkembangan mutakhir industri Perusahaan.
3. Pengetahuan berkaitan dengan manajemen strategis dan formulasinya.
4. Pengetahuan berkaitan dengan manajemen risiko.
5. Pengetahuan berkaitan dengan pelaporan keuangan yang berkualitas.

2. Knowledge pertaining to government policies related to the Company's strategic environment, the Company's core business, and the latest developments in the Company's industry;
3. Knowledge pertaining to strategic management and its formulation;
4. Knowledge pertaining to risk management;
5. Knowledge pertaining to quality financial reporting.

PELAKSANAAN KEGIATAN

Informasi mengenai pelaksanaan pengembangan kompetensi Direksi telah disajikan dalam bab "Tinjauan Unit Pendukung Bisnis (TUPB)" dalam Laporan Tahunan ini.

IMPLEMENTATION OF ACTIVITIES

Information on the implementation of the Board of Directors' competency development activities has been presented in the "Business Support Unit Review (TUPB)" chapter of this Annual Report.

PENILAIAN KOMITE DI BAWAH DIREKSI

Hingga 31 Desember 2025, Direksi belum memiliki atau membentuk komite. Dalam pelaksanaannya, tugas dan tanggung jawab Direksi didukung oleh unit kerja yang dipimpin oleh Vice President dan organ fungsional lainnya. Direksi menilai bahwa organ pendukung telah menjalankan fungsinya dengan baik dan optimal.

Direksi secara berkala melakukan penilaian atas kinerja organ pendukung berdasarkan pencapaian *Key Performance Indicator* (KPI) yang telah ditetapkan. Department of Internal Audit, Department of Corporate Secretary dan Department of HC & GRI dan unit lainnya telah menjalankan fungsinya dengan optimal. Kinerja tersebut berdampak terhadap pertumbuhan Perusahaan yang terjadi di tahun 2025.

ASSESSMENT OF COMMITTEES UNDER THE BOARD OF DIRECTORS

As of December 31, 2025, the Board of Directors has not established or formed any committees. In practice, the duties and responsibilities of the Board of Directors are supported by work units led by Vice Presidents and other functional organs. The Board of Directors is of the view that the supporting organs have carried out their functions well and optimally.

The Board of Directors periodically assesses the performance of supporting organs based on the achievement of established Key Performance Indicators (KPI). The Internal Audit Department, Corporate Secretary Department, HC & GRI Department, and other units have carried out their functions optimally. Such performance has contributed to the Company's growth in 2025.

INFORMASI TRANSPARANSI DEWAN KOMISARIS DAN DIREKSI

PENGUNGKAPAN HUBUNGAN AFILIASI ANTARA DIREKSI, DEWAN KOMISARIS, DAN PEMEGANG SAHAM UTAMA DAN/ATAU PENGENDALI

Di tahun 2025, Anggota Direksi dengan anggota Dewan Komisaris dan Pemegang Saham tidak memiliki hubungan keuangan, ataupun hubungan kepemilikan saham dan keluarga. Anggota Direksi Perusahaan bertindak secara independen dalam melaksanakan fungsi dan tugasnya baik secara individual maupun kolegial dan tidak merangkap jabatan yang dilarang oleh peraturan perundang-undangan yang berlaku tentang pelaksanaan GCG. Hubungan afiliasi antara Direksi, Dewan Komisaris, dan Pemegang Saham adalah sebagai berikut:

TRANSPARENCY INFORMATION OF THE BOARD OF COMMISSIONERS AND BOARD OF DIRECTORS

DISCLOSURE OF AFFILIATION RELATIONSHIPS BETWEEN THE BOARD OF DIRECTORS, BOARD OF COMMISSIONERS, AND PRINCIPAL AND/OR CONTROLLING SHAREHOLDERS

In 2025, members of the Board of Directors have no financial relationships, share ownership relationships, or family relationships with members of the Board of Commissioners and Shareholders. Members of the Company's Board of Directors act independently in performing their functions and duties, both individually and collectively, and do not concurrently hold positions prohibited by applicable laws and regulations on the implementation of GCG. The affiliation relationships between the Board of Directors, Board of Commissioners, and Shareholders are as follows:

Tabel Hubungan Afiliasi Dewan Komisaris dan Direksi Tahun 2025

Table of Affiliation Relationships of the Board of Commissioners and Board of Directors in 2025

Nama / *Name*	Jabatan / *Position*	Hubungan Keluarga / *Family Relationship*						Hubungan Keuangan / *Financial Relationship*					
		Dewan Komisaris / *Board of Commissioners*		Direksi / *Board of Directors*		Pemegang Saham / *Shareholders*		Dewan Komisaris / *Board of Commissioners*		Direksi / *Board of Directors*		Pemegang Saham / *Shareholders*	
		Ya / *Yes*	Tidak / *No*	Ya / *Yes*	Tidak / *No*	Ya / *Yes*	Tidak / *No*	Ya / *Yes*	Tidak / *No*	Ya / *Yes*	Tidak / *No*	Ya / *Yes*	Tidak / *No*
Dewan Komisaris / Board of Commissioners													
Inosentius Samsul**	Komisaris Utama / President Commissioner	-	✓	-	✓	-	✓	-	✓	-	✓	-	✓
Alex Iskandar Munaf*	Komisaris Utama/ Independen / President Commissioner/ Independent Commissioners	-	✓	-	✓	-	✓	-	✓	-	✓	-	✓
Dzulfikar Ahmad Tawalla**	Komisaris / Commissioner	-	✓	-	✓	-	✓	-	✓	-	✓	-	✓
Hadi Daryanto*	Komisaris / Commissioner	-	✓	-	✓	-	✓	-	✓	-	✓	-	✓
Feryzal Adham**	Komisaris Independen / Independent Commissioner	-	✓	-	✓	-	✓	-	✓	-	✓	-	✓
Chowadja Sanova	Komisaris Independen / Independent Commissioner	-	✓	-	✓	-	✓	-	✓	-	✓	-	✓
Direksi / Board of Directors													
Suherman Yahya	Direktur Utama / President Director	-	✓	-	✓	-	✓	-	✓	-	✓		✓
Muhammad Syafitri*	Direktur Operasi / Director of Operations	-	✓	-	✓	-	✓	-	✓	-	✓		✓
Taufik**	Direktur Operasi / Director of Operations	-	✓	-	✓	-	✓	-	✓	-	✓		✓
Rahmat Hidayat	Direktur Keuangan dan SDM / Director of Finance and Human Capital	-	✓	-	✓	-	✓	-	✓	-	✓		✓

*) Diberhentikan menjadi Dewan Komisaris atau Direksi berdasarkan Keputusan RUPST tanggal 27 Mei 2025

**) Diangkat menjadi Dewan Komisaris atau Direksi berdasarkan Keputusan RUPST tanggal 27 Mei 2025

*) Dismissed as a member of the Board of Commissioners or Board of Directors pursuant to the resolution of the AGMS dated May 27, 2025.

**) Appointed as a member of the Board of Commissioners or Board of Directors pursuant to the resolution of the AGMS dated May 27, 2025

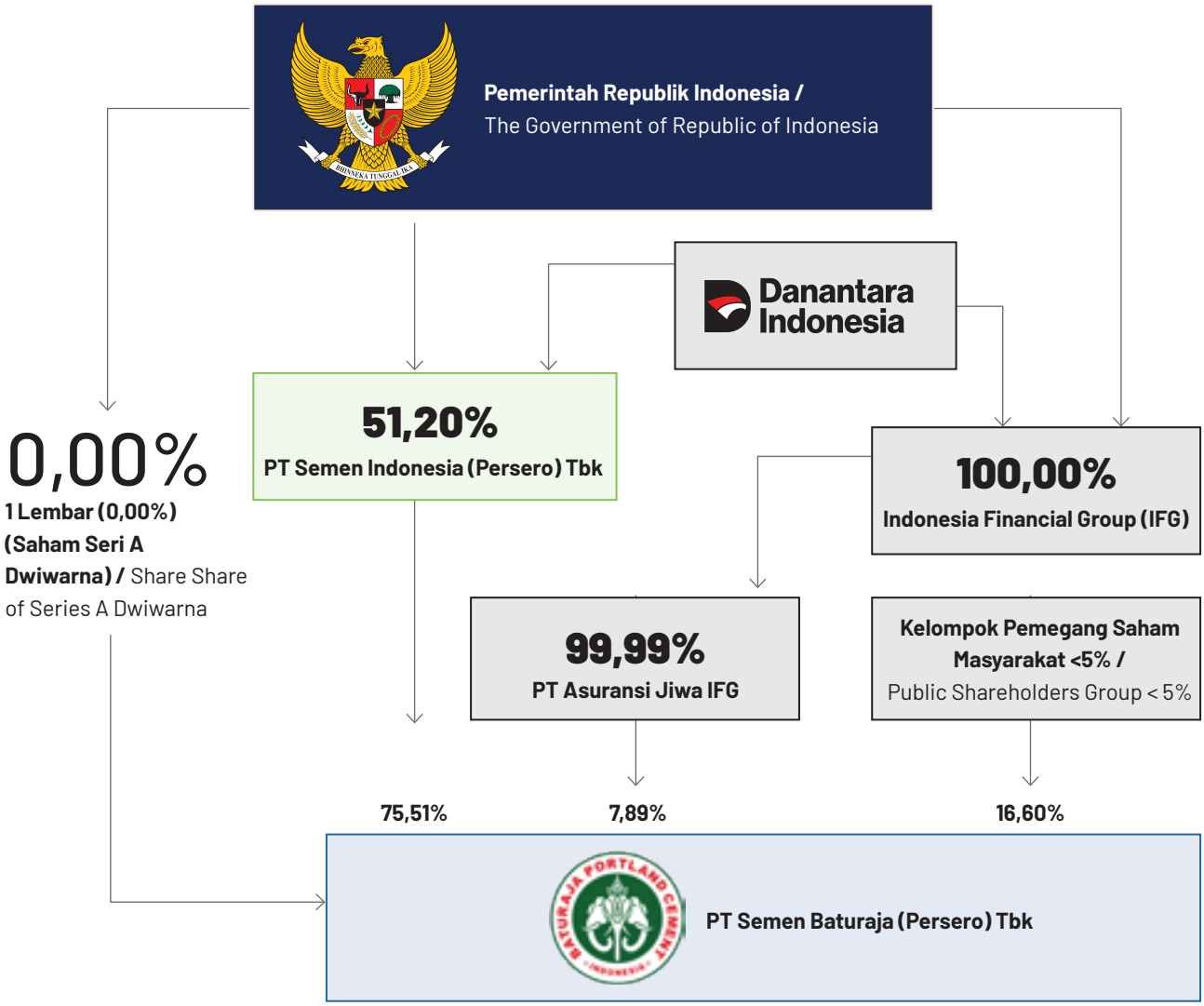
PEMEGANG SAHAM UTAMA DAN/ATAU PENGENDALI

Informasi tentang Pemegang Saham Utama/Pengendali Hingga Nama Pemilik Akhir Pemegang saham utama dan pengendali Perusahaan adalah Pemerintah Indonesia dengan kepemilikan 1 lembar saham seri A Dwiwarna, dan PT Semen Indonesia (Persero) Tbk dengan kepemilikan saham seri B sebesar 75,51%. Sementara itu, sisanya dimiliki oleh PT Asuransi Jiwa IFG sebesar 7,89% dan kelompok pemegang saham masyarakat/publik kurang dari lima persen sebesar 16,60%.

PRINCIPAL AND/OR CONTROLLING SHAREHOLDERS

Information on Principal/Controlling Shareholders up to the Name of the Ultimate Beneficial Owner

The major and controlling shareholders of the Company are the Government of Indonesia, holding 1 (one) Series A Dwiwarna share, and PT Semen Indonesia (Persero) Tbk, holding Series B shares amounting to 75.51%. Meanwhile, the remaining shares are held by PT Asuransi Jiwa IFG at 7.89% and the public/retail shareholder group holding less than five percent at 16.60%.



PENGUNGKAPAN KEBERAGAMAN KOMPOSISI DEWAN KOMISARIS DAN DIREKSI

Keberagaman komposisi Dewan Komisaris dan Direksi di Perusahaan memiliki manfaat untuk saling mengisi dan melengkapi pelaksanaan tugas dan tanggung jawab masing-masing anggota. Selain itu, keberagaman komposisi Dewan Komisaris dan Direksi dapat memberikan kontribusi dan manfaat yang signifikan bagi Perusahaan.

Keberagaman komposisi Dewan Komisaris merupakan kombinasi karakteristik baik dari segi Dewan Komisaris maupun anggota Dewan Komisaris secara individu, sesuai dengan kebutuhan Perusahaan Terbuka. Karakteristik tersebut dapat tercermin dalam penentuan keahlian,

DISCLOSURE OF DIVERSITY IN THE COMPOSITION OF THE BOARD OF COMMISSIONERS AND BOARD OF DIRECTORS

The diversity of the composition of the Board of Commissioners and Board of Directors within the Company provides the benefit of mutual complementarity in the performance of the duties and responsibilities of each member. In addition, diversity in the composition of the Board of Commissioners and Board of Directors can make a significant contribution and deliver meaningful benefits to the Company.

Diversity in the composition of the Board of Commissioners represents a combination of characteristics both at the level of the Board of Commissioners as a whole and of individual members of the Board of Commissioners, in accordance with the needs of the Public Company. Such characteristics

pengetahuan, dan pengalaman yang dibutuhkan dalam pelaksanaan tugas pengawasan dan pemberian nasihat oleh Dewan Komisaris Perusahaan Terbuka.

may be reflected in the determination of the expertise, knowledge, and experience required in the performance of the supervisory and advisory duties of the Board of Commissioners of a Public Company.

Keberagaman komposisi Dewan Komisaris dan Direksi mengacu pada Peraturan Otoritas Jasa Keuangan No. 33/POJK.04/2014 tentang Direksi dan Dewan Komisaris Emiten atau Perusahaan Publik, yang menyatakan pengangkatan anggota Direksi dan Dewan Komisaris salah satunya dengan syarat memiliki pengetahuan dan/atau keahlian di bidang yang dibutuhkan Perusahaan. Selain itu, berdasarkan rekomendasi Otoritas Jasa Keuangan yang tertuang dalam Lampiran Surat Edaran Otoritas Jasa Keuangan No. 32/SEOJK.04/2015 tentang Pedoman Tata Kelola Perusahaan Terbuka dinyatakan bahwa komposisi Dewan Komisaris wajib memperhatikan keberagaman komposisi Dewan Komisaris.

Diversity in the composition of the Board of Commissioners and Board of Directors is governed by Financial Services Authority Regulation No. 33/POJK.04/2014 on the Board of Directors and Board of Commissioners of Issuers or Public Companies, which stipulates that one of the requirements for the appointment of members of the Board of Directors and Board of Commissioners is the possession of knowledge and/or expertise in the fields required by the Company. Furthermore, based on the recommendations of the Financial Services Authority as set forth in the Annex to Financial Services Authority Circular Letter No. 32/SEOJK.04/2015 on the Guidelines for Corporate Governance of Public Companies, it is stipulated that the composition of the Board of Commissioners must take into account diversity in its composition.

Komposisi keberagaman telah memperhatikan kebutuhan Perusahaan Terbuka. Dalam hal ini, keberagaman diharapkan mampu menghadirkan pengambilan keputusan yang tepat dalam rangka pelaksanaan fungsi pengawasan yang dilakukan dengan mempertimbangkan berbagai aspek yang lebih luas. Perusahaan juga menjadikan pembagian tugas dan fungsi jabatan Direksi sebagai pertimbangan sehingga akan berdampak pada ketepatan proses pencalonan dan penunjukan individual anggota Direksi ataupun Direksi secara kolegial.

The diversity of composition has taken into account the needs of the Public Company. In this regard, diversity is expected to facilitate sound decision-making in the context of the performance of the supervisory function, carried out with consideration of a broader range of aspects. The Company also takes into account the division of duties and functional responsibilities of the Board of Directors as a consideration, which will have an impact on the appropriateness of the nomination and appointment process for individual members of the Board of Directors or the Board of Directors as a collegial body.

Informasi keberagaman komposisi Dewan Komisaris dan Direksi adalah sebagai berikut:

Information on the diversity of the composition of the Board of Commissioners and Board of Directors is as follows:

Tabel Keberagaman Komposisi Dewan Komisaris dan Direksi Tahun 2025

Table of Diversity of the Composition of the Board of Commissioners and Board of Directors in 2025

No	Nama / Name	Jabatan / Position	Usia / *Age*	Jenis Kelamin / *Gender*	Pendidikan / *Education*	Pengalaman / *Experience*
			Dewan Komisaris / Board of Commissioners			
1	Inosentius Samsul**	Komisaris Utama / President Commissioner	60 tahun / 60 years old	Laki-laki / Male	• S3 - Ilmu Hukum Ekonomi, Universitas Indonesia (2003) / Doctoral Degree (S3) in Economic Law, Universitas Indonesia (2003) • S2 Ilmu Hukum Ekonomi di Universitas Tarumanegara (1997) / Master's Degree (S2) in Economic Law, Universitas Tarumanegara (1997) • S1 Ilmu Hukum di Universitas Gadjah Mada (1989) / Bachelor's Degree (S1) in Law, Universitas Gadjah Mada (1989)	• Kepala Badan Keahlian Setjen DPR (2020) / Head of the Expert Body of the Secretariat General of the House of Representatives (2020) • Kepala Pusat Perancangan UU Badan Keahlian DPR RI (2015-2020) / Head of the Legislative Drafting Center of the Expert Body of the House of Representatives of the Republic of Indonesia (2015–2020) • Peneliti Bidang Hukum DPR (1995-2015) / Legal Researcher, House of Representatives (1995–2015) • Staf Setjen DPR RI (1990-1995) / Staff of the Secretariat General of the House of Representatives of the Republic of Indonesia (1990–1995)
2	Alex Iskandar Munaf*	Komisaris Utama/ Independen / President Commissioner/ Independent Commissioner	64 tahun / 64 years old	Laki-laki / Male	• S3 - PhD Program Economics – American University (1986-1989) / Doctoral Degree (S3) – PhD Program in Economics, American University (1986–1989) • S2 - Masters of Arts Applied Economic – American University (1984-1986) / Master's Degree (S2) – Master of Arts in Applied Economics, American University (1984–1986) • S1 - Bachelor of Science Business Administration – American University (1981-1984) / Bachelor's Degree (S1) – Bachelor of Science in Business Administration, American University (1981–1984)	• Komisaris Independen PT Perusahaan Listrik Negara (2021-2023) / Independent Commissioner, PT Perusahaan Listrik Negara (2021–2023) • Senior Lecturer Finance President University (2012-2018) / Senior Lecturer in Finance, President University (2012–2018) • Executive Director ALATIEF Corporation (1993 – 1996) / Executive Director, ALATIEF Corporation (1993–1996) • Director PT BISMATEK – Business and Management Consultant (1993 – 1996) / Director, PT BISMATEK – Business and Management Consultant (1993–1996 • Head of Laboratory for Economics, Management and Quantitative – Economics School for Finance and Banking of Indonesia (STEKPI) Jakarta (1991 – 1993) / Head of Laboratory for Economics, Management and Quantitative, Economics School for Finance and Banking of Indonesia (STEKPI), Jakarta (1991–1993) • Head of Finance and Banking Program, Economics School for Finance and Banking of Indonesia (STEKPI) Jakarta (1991-1993) / Head of Finance and Banking Program, Economics School for Finance and Banking of Indonesia (STEKPI), Jakarta (1991–1993) • Teaching Assistant in Macroeconomics, The American University, Washington DC, USA (1988-1989) / Teaching Assistant in Macroeconomics, The American University, Washington DC, USA (1988–1989)
3	Dzulfikar Ahmad Tawalla**	Komisaris / Commissioner	38 tahun / 38 years old	Laki – laki / Male	• S2 - Ilmu Komunikasi, STIKOM InterStudi Jakarta (2021) / Master's Degree (S2) in Communications, STIKOM InterStudi Jakarta (2021) • S1 – Pendidikan Matematika, Universitas Muhammadiyah Makassar (2013) / Bachelor's Degree (S1) in Mathematics Education, Universitas Muhammadiyah Makassar (2013)	• Wakil Menteri Perlindungan Pekerja Migran Indonesia (2024-sekarang) / Deputy Minister for the Protection of Indonesian Migrant Workers (2024-present) • Direktur Pemasaran PT Anak Ibu Sejahterah (2008) / Marketing Director, PT Anak Ibu Sejahtera (2008) • Direktur Utama PT Anak Bumi Pertiwi (2012) / President Director, PT Anak Bumi Pertiwi (2012) • Direktur Utama PT Jati Energi Bersinar (2022) / President Director, PT Jati Energi Bersinar (2022)

No	Nama / Name	Jabatan / Position	Usia / *Age*	Jenis Kelamin / *Gender*	Pendidikan / *Education*	Pengalaman / *Experience*
4	Hadi Daryanto*	Komisaris / Commissioner	67 tahun / 67 years old	Laki-laki / Male	• S3 - Doctor Ingenieur (Dr. Ing), Advanced Wood Science & Tech, Grand Ecole, Ecole National Superieur d'Ectronique & Mecanique (E.N.S.E.M) – Institute National Polytechnique de Loraine (I.N.P.L), Nancy - France (1988) / Doctoral Degree (S3) – Doctor Ingenieur (Dr. Ing.) in Advanced Wood Science & Technology, Grande École, École Nationale Supérieure d'Électronique et de Mécanique (E.N.S.E.M.) – Institut National Polytechnique de Lorraine (I.N.P.L.), Nancy, France (1988) • S2 - Diplome Etudiante D'approfondies (D.E.A), Wood Science at France Grand Ecole: E.N.S.E.M (Ecole National Superieur D'electricite Et Mecanique), I.N.P.L (Institute National Polytechnique de Loraine) & University of Nancy - France (1985) / aster's Degree (S2) – Diplôme d'Études Approfondies (D.E.A.) in Wood Science, Grande École: E.N.S.E.M., I.N.P.L., and University of Nancy, France (1985) • S1 - Forest Management dari Institut Pertanian Bogor (1981) / Bachelor's Degree (S1) in Forest Management, Institut Pertanian Bogor (1981)	• Staf Ahli Menteri Lingkungan Hidup dan Kehutanan (2017-2018) / Expert Staff to the Minister of Environment and Forestry (2017–2018) • Direktur Jenderal Perhutanan Sosial dan Kemitraan, Kementerian Lingkungan Hidup dan Kehutanan (2015-2017) / Director General of Social Forestry and Partnerships, Ministry of Environment and Forestry (2015–2017) • Berbagai jabatan lainnya di Kementerian Lingkungan Hidup dan Kehutanan (1981-2015) / Various other positions at the Ministry of Environment and Forestry (1981–2015)
5	Feryzal Adham**	Komisaris Independen / Independent Commissioner	67 tahun / 67 years old	Laki – laki / Male	• S2 – Manajemen, Universitas Trisakti (2000) / Master's Degree (S2) in Management, Universitas Trisakti (2000) • S1 - Manajemen, Universitas Trisakti (1985) / Bachelor's Degree (S1) in Management, Universitas Trisakti (1985)	• Komisaris, PT Ikrar Dharma Kharya (2007–sekarang) / Commissioner, PT Ikrar Dharma Kharya (2007–present) • Head of Controller & Finance Director, PT Altra Investama Group (General Contractor & Finance) (Maret 2003–2006) / Head of Controller & Finance Director, PT Altra Investama Group (General Contractor & Finance) (March 2003–2006) • Head of Controller & Finance Director, PT Altra Investama Group (General Contractor & Finance) (Maret 2003–2006) / Head of Controller & Finance Director, PT Altra Investama Group (General Contractor & Finance) (March 2003–2006) • Managing Director, PT Indira Duta Cipta (Trading & Merchandising Business) (Juni 2002–Februari 2003) / anaging Director, PT Indira Duta Cipta (Trading & Merchandising Business) (June 2002–February 2003) • Marketing Director, PT Tidar Pro Trikarsa (Trading & Merchandising Business) (Maret 2002–Juni 2002) / Marketing Director, PT Tidar Pro Trikarsa (Trading & Merchandising Business) (March 2002–June 2002) • Chief Executive Officer, PT Irnama Kharisma Pertiwi (Trading & Merchandising Business) (Oktober 2001–Februari 2002) / Chief Executive Officer, PT Irnama Kharisma Pertiwi (Trading & Merchandising Business) (October 2001–February 2002)

No	Nama / Name	Jabatan / Position	Usia / *Age*	Jenis Kelamin / *Gender*	Pendidikan / *Education*	Pengalaman / *Experience*
						• Marketing Consultant, PT Inti Dinamika Nusantara (Furniture Business) (Desember 2000–Agustus 2001) / Marketing Consultant, PT Inti Dinamika Nusantara (Furniture Business) (December 2000–August 2001) • Senior Vice President, Bank Danamon (Desember 2000) / Senior Vice President, Bank Danamon (December 2000) • Branch Manager (Full Branch), Bank Nusa Nasional (1994– November 2000) / Branch Manager (Full Branch), Bank Nusa Nasional (1994–November 2000) • Department Head of Retail Banking Department, Bank Nasional (1993–1994) / Department Head of Retail Banking Department, Bank Nasional (1993–1994) • Department Head of Remedial Credit Department, Bank Bukopin (1992–1993) / Department Head of Remedial Credit Department, Bank Bukopin (1992–1993) • Department Head of Retail Banking Department, Bank Bukopin (1990–1992) / Department Head of Retail Banking Department, Bank Bukopin (1990–1992)
6	Chowadja Sanova	Komisaris Independen / Independent Commissioner	41 tahun / 41 years old	Laki-laki / Male	• S2 - Magister Manajemen, Robert Gordon University, Aberdeen Scotland, UK (2012) / Master's Degree (S2) in Management, Robert Gordon University, Aberdeen, Scotland, UK (2012) • S1 - Banking and Finance, Universitas Victoria Melbourne, Australia (2006) / Bachelor's Degree (S1) in Banking and Finance, Victoria University Melbourne, Australia (2006)	• Director of Operation PT Sanjaya Cipta Sejahtera (2019 - 2021) / Director of Operations, PT Sanjaya Cipta Sejahtera (2019–2021) • Director of Operation PT Sanjaya Energi Asri (2015 - 2018) / Director of Operations, PT Sanjaya Energi Asri (2015–2018) • Budget and Cost Control of PT Indo Gas Methan (2013 - 2015) / Budget and Cost Control, PT Indo Gas Methan (2013–2015) • Budget and Cost Control SOEL/SMEC MEO Australia Internasional Ltd (2012 - 2013) / Budget and Cost Control, SOEL/SMEC MEO Australia International Ltd (2012–2013) • BTPO/CPO Planning Analyst, Mobil Cepu Ltd, Exxon Mobil Indonesia (2009 - 2011) / BTPO/CPO Planning Analyst, Mobil Cepu Ltd, ExxonMobil Indonesia (2009–2011) • Financial Analyst USB GREF (Global Real Estate Facilities), Exxon Mobil Indonesia (2008-2009) / Financial Analyst, USB GREF (Global Real Estate Facilities), ExxonMobil Indonesia (2008–2009)

No	Nama / Name	Jabatan / Position	Usia / *Age*	Jenis Kelamin / *Gender*	Pendidikan / *Education*	Pengalaman / *Experience*
				Direksi / Board of Directors		
1	Suherman Yahya	Direktur Utama / President Director	51 tahun / 51 years old	Laki-laki / Male	• S2 Teknik Sipil, Universitas Sriwijaya (2024) / Master's Degree (S2) in Civil Engineering, Universitas Sriwijaya (2024) • S1 Teknik Elektro, Universitas Indonesia (1999) / Bachelor's Degree (S1) in Electrical Engineering, Universitas Indonesia (1999)	• Direktur (Fungsi Operasi) PT Semen Baturaja Tbk (2023) / Director (Operations Function), PT Semen Baturaja Tbk (2023) • Direktur Produksi & Pengembangan PT Semen Baturaja (Persero) Tbk (2022-2023) / Director of Production & Development, PT Semen Baturaja (Persero) Tbk (2022–2023) • Komisaris PT Baturaja Daya Insani Perusahaan Terafiliasi (2022 - 2023) / Commissioner, PT Baturaja Daya Insani (Affiliated Company) (2022–2023) • Vice President Research & Engineering PT Semen Baturaja Tbk (2021 - 2022) / Vice President of Research & Engineering, PT Semen Baturaja Tbk (2021–2022) • Vice President Strategic Planning & Project Management Office PT Semen Baturaja Tbk (2020 – 2021) / Vice President of Strategic Planning & Project Management Office, PT Semen Baturaja Tbk (2020–2021) • Vice President PMO PT Semen Baturaja Tbk (2019 – 2020) / Vice President of PMO, PT Semen Baturaja Tbk (2019–2020) • Vice President ICT PT Semen Baturaja Tbk (2018 – 2019) / Vice President of ICT, PT Semen Baturaja Tbk (2018–2019) • Ketua Tim Akuisisi Tambang Batu Kapur PT Semen Baturaja (Persero) Tbk (2018) / Head of Limestone Mine Acquisition Team, PT Semen Baturaja (Persero) Tbk (2018)
						• Project Manager Tim Akuisisi Tambang Batubara PT Semen Baturaja (Persero) Tbk (2018) / Project Manager, Coal Mine Acquisition Team, PT Semen Baturaja (Persero) Tbk (2018) • Vice President Quality, Health, Safety and Environment (QHSE) merangkap Vice President Strategic Planning dan Project Management Office PT Semen Baturaja (Persero) Tbk (2018) / Vice President of Quality, Health, Safety and Environment (QHSE) concurrently Vice President of Strategic Planning and Project Management Office, PT Semen Baturaja (Persero) Tbk (2018) • Ka. Departemen Litbang PT Semen Baturaja (Persero) Tbk (2013-2018) / Head of Research & Development Department, PT Semen Baturaja (Persero) Tbk (2013–2018) • Ka. Departemen Logistik PT Semen Baturaja (Persero) Tbk (2011 – 2013) / Head of Logistics Department, PT Semen Baturaja (Persero) Tbk (2011–2013) • Kepala Biro Perencanaan Teknik Pabrik PT Semen Baturaja (Persero) Tbk (2010 – 2011) / Head of Plant Engineering Planning Bureau, PT Semen Baturaja (Persero) Tbk (2010–2011) • Kepala Biro Pemeliharaan PT Semen Baturaja (Persero) Tbk (2008 - 2010) / Head of Maintenance Bureau, PT Semen Baturaja (Persero) Tbk (2008–2010) • Kepala Bagian Pemeliharaan Listrik & Instrumen PT Semen Baturaja (Persero) (2003-2006) / Head of Electrical & Instrument Maintenance Section, PT Semen Baturaja (Persero) (2003–2006)

No	Nama / Name	Jabatan / Position	Usia / Age	Jenis Kelamin / *Gender*	Pendidikan / *Education*	Pengalaman / *Experience*
2	Muhammad Syafitri*	Direktur Operasi / Director of Operations	57 tahun / 57 years old	Laki-laki / Male	• S2 - Magister Manajemen, Universitas Andalas (2010) / Master's Degree (S2) in Management, Universitas Andalas (2010) • S1 - Teknik Mesin, Universitas Andalas (1993) / Bachelor's Degree (S1) in Mechanical Engineering, Universitas Andalas (1993)	• GM of Maintenance PT Semen Padang (2019 – 2023) / GM of Maintenance, PT Semen Padang (2019–2023) • GM of Engineering PT Semen Padang (2018 – 2019) / GM of Engineering, PT Semen Padang (2018–2019) • GM of Plant Engineering PT Semen Padang (2017 – 2018) / GM of Plant Engineering, PT Semen Padang (2017–2018) • GM of Production PT Semen Padang (2014 – 2017) / GM of Production, PT Semen Padang (2014–2017) • GM of Mining PT Semen Padang (2011 – 2014) / GM of Mining, PT Semen Padang (2011–2014) • SM of Mechanical Maintenance PT Semen Padang (2009 – 2011) / SM of Mechanical Maintenance, PT Semen Padang (2009–2011)
3	Taufik**	Direktur Operasi / Director of Operations	48 tahun / 48 years old	Laki-laki / Male	• S2 – Magister Manajemen, Universitas Sriwijaya (2020) / Master's Degree (S2) in Management, Universitas Sriwijaya (2020) • S1 – Ekonomi Manajemen, Sekolah Tinggi Ilmu Ekonomi Dwisakti (2009) / Bachelor's Degree (S1) in Economics and Management, Sekolah Tinggi Ilmu Ekonomi Dwisakti (2009)	• Vice President of Production PT Semen Baturaja (Persero) TBK (2024 - 2025) / Vice President of Production, PT Semen Baturaja (Persero) Tbk (2024–2025) • Vice President Procurement PT Semen Baturaja (Persero) TBK (2018 - 2024) / Vice President of Procurement, PT Semen Baturaja (Persero) Tbk (2018–2024) • Vice President Operation I Merangkap Vice President QSHE PT Semen Baturaja (Persero) TBK (2018) / Vice President of Operation I concurrently Vice President of QSHE, PT Semen Baturaja (Persero) Tbk (2018) • Vice President Operation I PT Semen Baturaja (Persero) TBK (2018) / Vice President of Operation I, PT Semen Baturaja (Persero) Tbk (2018) • Pj. Ka. Departemen Operasi PT Semen Baturaja (Persero) TBK (2017 - 2018) / Acting Head of Operations Department, PT Semen Baturaja (Persero) Tbk (2017–2018) • Ka. Biro Pemeliharaan Listrik, Instrument & Utility PT Semen Baturaja (Persero) TBK (2016 - 2017) / Head of Electrical, Instrument & Utility Maintenance Bureau, PT Semen Baturaja (Persero) Tbk (2016–2017) • Lead Auditor Tk. Pj. Ka. Biro PT Semen Baturaja (Persero) TBK (2015 - 2016) / Lead Auditor (Acting Bureau Head Level), PT Semen Baturaja (Persero) Tbk (2015–2016) • Senior Auditor Tk. Ka. Bagian PT Semen Baturaja (Persero) TBK (2012 - 2015) / Senior Auditor (Section Head Level), PT Semen Baturaja (Persero) Tbk (2012–2015) • Pemeriksaan Operasional Tk. Pj. Ka. Bagian PT Semen Baturaja (Persero) TBK (2012) / Operational Audit (Acting Section Head Level), PT Semen Baturaja (Persero) Tbk (2012) • Asisten PTP ditugaskan pada sekretaris Tim Konversi Energi Tk. Pj. Ka. Seksi PT Semen Baturaja (Persero) TBK (2010 - 2012) / PTP Assistant assigned to Secretary of Energy Conversion Team (Acting Section Head Level), PT Semen Baturaja (Persero) Tbk (2010–2012) • Elektrisian Instrumen PT Semen Baturaja (Persero) TBK (2010) / Instrument Electrician, PT Semen Baturaja (Persero) Tbk (2010) • Pelaksana Har Instrument & PLC PBR Tk. Pelaksana I PT Semen Baturaja (Persero) TBK (2002 - 2010) / Instrument & PLC Maintenance Technician (Grade I), PT Semen Baturaja (Persero) Tbk (2002–2010) • Pelaksana II Instrument & Control System PT Semen Baturaja (Persero) Tbk (2002) / Grade II Instrument & Control System Technician, PT Semen Baturaja (Persero) Tbk (2002)

No	Nama / Name	Jabatan / Position	Usia / Age	Jenis Kelamin / Gender	Pendidikan / *Education*	Pengalaman / *Experience*
						• Bengkel Mesin Konstruksi Tk. P.II PT Semen Baturaja (Persero) TBK (1997 - 2002) / Construction Machine Workshop (Grade II), PT Semen Baturaja (Persero) Tbk (1997–2002) • Karyawan Tetap sbg. Pelaksana II Pemeliharaan PBR PT Semen Baturaja (Persero) TBK (1996 -1997) / Permanent Employee as Grade II Maintenance Technician, PT Semen Baturaja (Persero) Tbk (1996–1997)
4	Rahmat Hidayat	Direktur Keuangan dan SDM / Director of Finance and Human Capital	43 tahun / 43 years old	Laki-laki / Male	• S2 - Master of Business Administration (MBA), Universitas Gadjah Mada (2022) / Master's Degree (S2) – Master of Business Administration (MBA), Universitas Gadjah Mada (2022) • S1 - Akuntansi, Perbanas Institute (2005) / Bachelor's Degree (S1) in Accounting, Perbanas Institute (2005)	• Direktur Keuangan PT Semen Indonesia Beton (SIB) (2019 - 2023) / Director of Finance, PT Semen Indonesia Beton (SIB) (2019–2023) • Ketua Tim Task Force Remedial Recovery PT Semen Indonesia (Persero) Tbk (SIG) (2023-Sekarang) / Head of Task Force Team for Remedial Recovery, PT Semen Indonesia (Persero) Tbk (SIG) (2023–present • Komisaris Utama PT Varia Usaha Beton (VUB) (2021 - 2023) / President Commissioner, PT Varia Usaha Beton (VUB) (2021–2023) • Direktur Keuangan PT Topabiring Trans Logistik (Afiliasi PT Semen Tonasa (2018 - 2019) / Director of Finance, PT Topabiring Trans Logistik (Affiliate of PT Semen Tonasa) (2018–2019)

*) Diberhentikan menjadi Dewan Komisaris atau Direksi berdasarkan Keputusan RUPST tanggal 27 Mei 2025

**) Diangkat menjadi Dewan Komisaris atau Direksi berdasarkan Keputusan RUPST tanggal 27 Mei 2025

*) Dismissed as a member of the Board of Commissioners or Board of Directors pursuant to the resolution of the AGMS dated May 27, 2025.

**) Appointed as a member of the Board of Commissioners or Board of Directors pursuant to the resolution of the AGMS dated May 27, 2025.

PENGUNGKAPAN RANGKAP JABATAN DEWAN KOMISARIS DAN DIREKSI

Informasi pengungkapan rangkap jabatan Dewan Komisaris dan Direksi di tahun 2025 adalah sebagai berikut:

DISCLOSURE OF CONCURRENT POSITIONS HELD BY THE BOARD OF COMMISSIONERS AND BOARD OF DIRECTORS

Information on the disclosure of concurrent positions held by the Board of Commissioners and Board of Directors in 2025 is as follows:

Tabel Rangkap Jabatan Dewan Komisaris dan Direksi Tahun 2025

Table of Concurrent Positions Held by the Board of Commissioners and Board of Directors in 2025

Nama / *Name*	Jabatan / *Position*	Kepengurusan pada Perusahaan/Institusi Lain / *Managemenr Roles in Other Companies/Institutions*		
		Anggota Dewan Komisaris / *Member of the Board of Commissioners*	Anggota Direksi / *Member of the Board of Directors*	Jabatan Lainnya / *Other Position*
Dewan Komisaris / Member of Board of Commissioners				
Inosentius Samsul**	Komisaris Utama / President Commissioner	x	x	✓
Alex Iskandar Munaf*	Komisaris Utama/ Independen / President Commissioner/Independent Commissioner	x	x	✓
Dzulfikar Ahmad Tawalla**	Komisaris / Commissioner	x	x	✓
Hadi Daryanto*	Komisaris / Commissioner	x	x	✓
Feryzal Adham**	Komisaris Independen / Independent Commissioner	x	x	x
Chowadja Sanova	Komisaris Independen / Independent Commissioner	x	x	x

Nama / *Name*	Jabatan / *Position*	Kepengurusan pada Perusahaan/Institusi Lain / *Managemenr Roles in Other Companies/Institutions*		
		Anggota Dewan Komisaris / *Member of the Board of Commissioners*	Anggota Direksi / *Member of the Board of Directors*	Jabatan Lainnya / *Other Position*
Direksi / Board of Directors				
Suherman Yahya	Direktur Utama / President Director	x	x	✓
Muhammad Syafitri*	Direktur Operasi / Director of Operations	x	x	x
Taufik**	Direktur Operasi / Director of Operations	x	x	x
Rahmat Hidayat	Direktur Keuangan dan SDM / Director of Finance and Human Capital	x	x	✓

*) Diberhentikan menjadi Dewan Komisaris atau Direksi berdasarkan Keputusan RUPST tanggal 27 Mei 2025

**) Diangkat menjadi Dewan Komisaris atau Direksi berdasarkan Keputusan RUPST tanggal 27 Mei 2025

*) Dismissed as a member of the Board of Commissioners or Board of Directors pursuant to the resolution of the AGMS dated May 27, 2025.

**) Appointed as a member of the Board of Commissioners or Board of Directors pursuant to the resolution of the AGMS dated May 27, 2025.

Informasi rangkap jabatan Dewan Komisaris dan Direksi tahun 2025:

Information on Concurrent Positions Held by the Board of Commissioners and Board of Directors in 2025:

Nama / *Name*	Jabatan / *Position*	Rangkap Jabatan / *Concurrent Position*
Dewan Komisaris		
Inosentius Samsul**	Komisaris Utama / President Commissioner	Kepala Badan Keahlian (BK) Sekretariat Jenderal DPR RI / Head of the Expert Body (BK) of the Secretariat General of the House of Representatives of the Republic of Indonesia
Alex Iskandar Munaf*	Komisaris Utama/ Independen / President Commissioner/ Independent Commissioner	• Senior Lecturer Finance IPMI International Business School / Senior Lecturer in Finance, IPMI International Business School • Senior Lecture Finance Swiss German University / Senior Lecturer in Finance, Swiss German University
Dzulfikar Ahmad Tawalla**	Komisaris / Commissioner	Wakil Menteri Perlindungan Pekerja Migran Indonesia / Deputy Minister for the Protection of Indonesian Migrant Workers
Hadi Daryanto*	Komisaris / Commissioner	Staf Khusus Menteri Perdagangan Bidang Promosi Perdagangan Dalam Negeri / Special Staff to the Minister of Trade for Domestic Trade Promotion
Feryzal Adham**	Komisaris Independen / Independent Commissioner	-
Chowadja Sanova	Komisaris Independen / Independent Commissioner	-
Direksi / Board of Directors		
Suherman Yahya	Direktur Utama / President Director	Ketua Dewan Pengawas Dana Pensiun Karyawan Semen Baturaja / Chairman of the Supervisory Board of the Semen Baturaja Employee Pension Fund
Muhammad Syafitri*	Direktur Operasi / Director of Operations	-
Taufik**	Direktur Operasi / Director of Operations	-
Rahmat Hidayat	Direktur Keuangan dan SDM / Director of Finance and Human Capital	Ketua Tim Task Force Remedial Recovery PT Semen Indonesia (Persero) Tbk (SIG) / Head of the Remedial Recovery Task Force Team, PT Semen Indonesia (Persero) Tbk (SIG)

*) Diberhentikan menjadi Dewan Komisaris atau Direksi berdasarkan Keputusan RUPST tanggal 27 Mei 2025

**) Diangkat menjadi Dewan Komisaris atau Direksi berdasarkan Keputusan RUPST tanggal 27 Mei 2025

*) Dismissed as a member of the Board of Commissioners or Board of Directors pursuant to the resolution of the AGMS dated May 27, 2025.

**) Appointed as a member of the Board of Commissioners or Board of Directors pursuant to the resolution of the AGMS dated May 27, 2025.

PENGUNGKAPAN INFORMASI KEPEMILIKAN SAHAM DEWAN KOMISARIS DAN DIREKSI

KEBIJAKAN KEPEMILIKAN SAHAM DEWAN KOMISARIS

Kebijakan Kepemilikan Saham Dewan Komisaris Sebagai komitmen Perusahaan dalam menerapkan nilai-nilai GCG, Perusahaan memiliki kebijakan pengungkapan kepemilikan saham Dewan Komisaris yang mengacu pada ketentuan Peraturan Menteri Badan Usaha Milik Negara No. PER-2/MBU/03/2023 Tahun 2023 yang mewajibkan Dewan Komisaris dan Direksi untuk melaporkan kepemilikan sahamnya pada BUMN bersangkutan dan perusahaan lain termasuk setiap perubahannya serta berdasarkan Peraturan OJK No. 4 tahun 2024 tentang Laporan Kepemilikan atau Setiap Perubahan Kepemilikan Saham Perusahaan Terbuka dan Aktivitas Menjaminkan Saham Perusahaan Terbuka.

Berdasarkan Piagam Dewan Komisaris dan Piagam Direksi, di dalamnya memuat kebijakan pelaporan perubahan kepemilikan saham dilaporkan pada Perusahaan paling lambat 3 (tiga) hari kerja setelah transaksi dilakukan dan selanjutnya dilaporkan kepada Otoritas Jasa Keuangan dan melalui situs Bursa Efek Indonesia.

REALISASI TAHUN BUKU

Informasi kepemilikan saham oleh Dewan Komisaris dan Direksi hingga 31 Desember 2025 adalah sebagai berikut:

Tabel Kepemilikan Saham Dewan Komisaris dan Direksi Tahun 2025

DISCLOSURE OF SHARE OWNERSHIP INFORMATION OF THE BOARD OF COMMISSIONERS AND BOARD OF DIRECTORS

SHARE OWNERSHIP POLICY OF THE BOARD OF COMMISSIONERS

As a manifestation of the Company's commitment to implementing GCG values, the Company has a policy on the disclosure of share ownership by the Board of Commissioners, which refers to the provisions of Ministry of State-Owned Enterprises Regulation No. PER-2/MBU/03/2023 of 2023, which requires the Board of Commissioners and Board of Directors to report their share ownership in the relevant SOE and other companies, including any changes thereto, as well as pursuant to OJK Regulation No. 4 of 2024 on Reports of Ownership or Any Changes in Ownership of Shares of Public Companies and Activities of Pledging Shares of Public Companies.

Pursuant to the Board of Commissioners Charter and Board of Directors Charter, these documents contain a policy whereby changes in share ownership must be reported to the Company no later than 3 (three) business days after the transaction is conducted, and subsequently reported to the Financial Services Authority and through the Indonesia Stock Exchange website.

FISCAL YEAR REALIZATION

Information on share ownership by the Board of Commissioners and Board of Directors as of December 31, 2025, is as follows:

Table of Share Ownership of the Board of Commissioners and Board of Directors in 2025

Nama / *Name*	Jabatan / *Position*	Kepemilikan Saham / *Share Ownership*
Dewan Komisaris / Board of Commissioners		
Inosensitus Samsul	Komisaris Utama / President Commissioner	-
Dzulfikar Ahmad Tawalla	Komisaris / Commissioner	
Chowadja Sanova	Komisaris Independen / Independent Commissioner	-
Feryzal Adham	Komisaris Independen / Independent Commissioner	-
Alex Iskandar Munaf*	Komisaris Utama/ Independen / President Commissioner/ Independent Commissioner	-
Hadi Daryanto*	Komisaris / Commissioner	-

Nama / *Name*	Jabatan / *Position*	Kepemilikan Saham / *Share Ownership*
	Direksi / Board of Directors	
Suherman Yahya	Direktur / Director	16,098 lembar (0,00016%) / 16,098 shares (0.00016%)
Taufik	Direktur Operasi / Director of Operations	620 lembar (0,0000062%) / 20 shares (0.0000062%)
Rahmat Hidayat	Direktur Keuangan & SDM / Director of Finance & HR	-
Muhammad Syafitri*	Direktur Operasi / Director of Operations	-

*Diberhentikan menjadi Dewan Komisaris atau Direksi Berdasarkan Keputusan RUPST tanggal 27 Mei 2025

*Dismissed from the Board of Commissioners or Directors based on the resolution of the AGMS dated May 27, 2025.

PEMBELIAN/PENJUALAN SAHAM DEWAN KOMISARIS DAN DIREKSI

Pada tahun 2025 tidak terdapat transaksi baik berupa pembelian atau penjualan saham Perseroan oleh anggota Dewan Komisaris dan Direksi Perseroan.

PURCHASE/SALE OF SHARES BY THE BOARD OF COMMISSIONERS AND DIRECTORS

In 2025, there were no transactions involving the purchase or sale of the Company's shares by members of the Board of Commissioners and Directors.

PENGUNGKAPAN INFORMASI PENILAIAN DEWAN KOMISARIS DAN DIREKSI

Penilaian Dewan Komisaris dan Direksi dilakukan secara berkala setiap tahunnya menggunakan kriteria yang telah ditetapkan oleh Perseroan seperti pencapaian KPI (*Key Performance Indicator*) dalam RKAP (Rencana Kerja dan Anggaran Perseroan) baik secara kolektif maupun kolegial dan pencapaian asesmen penerapan GCG.

DISCLOSURE OF PERFORMANCE ASSESSMENT INFORMATION FOR THE BOARD OF COMMISSIONERS AND BOARD OF DIRECTORS

The performance assessment of the Board of Commissioners and Board of Directors is conducted periodically on an annual basis using criteria established by the Company, such as the achievement of Key Performance Indicators (KPIs) in the Annual Work Plan and Budget (RKAP), both collectively and collegially, as well as the achievement of the GCG implementation assessment.

PENILAIAN KINERJA DEWAN KOMISARIS DAN DIREKSI

PENILAIAN KINERJA DEWAN KOMISARIS

Secara berkala Pelaksanaan penilaian kinerja Dewan Komisaris dilakukan setiap tahunnya oleh masing-masing anggota Dewan Komisaris melalui mekanisme penilaian sendiri (*self-assessment*) berdasarkan kriteria-kriteria penilaian yang terkait dengan pelaksanaan tugas dan tanggung jawab Dewan Komisaris. Penilaian kinerja Dewan Komisaris dan anggota Dewan Komisaris dibahas dan diputuskan dalam Rapat Dewan Komisaris dan dituangkan dalam bentuk laporan yang selanjutnya akan dievaluasi oleh pemegang saham dalam RUPS Tahunan. Hasil penilaian kinerja Dewan Komisaris dan anggota Dewan Komisaris menjadi penentu skema remunerasi dan pemberian

PERFORMANCE ASSESSMENT OF THE BOARD OF COMMISSIONERS AND BOARD OF DIRECTORS

PERFORMANCE ASSESSMENT OF THE BOARD OF COMMISSIONERS

The performance assessment of the Board of Commissioners is conducted periodically on an annual basis by each member of the Board of Commissioners through a self-assessment mechanism based on assessment criteria related to the performance of the duties and responsibilities of the Board of Commissioners. The performance assessment of the Board of Commissioners and its members is discussed and resolved at a Board of Commissioners Meeting and recorded in the form of a report, which will subsequently be evaluated by shareholders at the Annual General Meeting of Shareholders. The results of the performance assessment of the Board of Commissioners and its members serve as the basis for

insentif bagi anggota Dewan Komisaris, dan menjadi dasar pertimbangan bagi Pemegang Saham melalui RUPS untuk memberhentikan atau menunjuk kembali anggota Dewan Komisaris yang bersangkutan

determining the remuneration scheme and the granting of incentives to members of the Board of Commissioners, and as the basis for consideration by Shareholders through the GMS for dismissing or reappointing the relevant member of the Board of Commissioners.

KRITERIA YANG DIGUNAKAN DALAM PENILAIAN

Kriteria penilaian kinerja Dewan Komisaris didasarkan pada hal-hal sebagai berikut:

1. Efektivitas pelaksanaan program kerja komite-komite di bawah Dewan Komisaris;
2. Proses pelaksanaan tugas dan tanggung jawab oleh anggota Dewan Komisaris;
3. Penerapan GCG oleh anggota Dewan Komisaris;
4. Kepatuhan terhadap peraturan yang berlaku.

CRITERIA USED IN THE ASSESSMENT

The performance assessment criteria for the Board of Commissioners are based on the following:

1. The effectiveness of the implementation of work programs of the committees under the Board of Commissioners;
2. The process of performing duties and responsibilities by members of the Board of Commissioners;
3. The implementation of GCG by members of the Board of Commissioners;
4. Compliance with applicable regulations.

PENILAIAN KINERJA DEWAN KOMISARIS BERDASARKAN KPI

Indikator Pencapaian Kinerja/*Key Performance Indicator* (KPI) Dewan Komisaris merupakan ukuran penilaian atas keberhasilan pelaksanaan tugas pengawasan dan pemberian nasihat kepada Direksi sesuai ketentuan Anggaran Dasar dan peraturan perundang-undangan yang berlaku. Penilaian Kinerja Dewan Komisaris menggunakan kriteria yang diterjemahkan ke dalam KPI Dewan Komisaris yang tertuang dalam Rencana Kerja dan Anggaran Dewan Komisaris. Adapun KPI Dewan Komisaris mencakup:

1. Aspek Pengawasan dan Pengarahan
   a. Reviu/analisis kinerja perusahaan.
   b. Rapat Dewan Komisaris (jumlah rapat dan rata-rata minimal kehadiran dalam rapat).
   c. *Monitoring*/evaluasi Unit Produksi/Proyek Investasi.
   d. *Monitoring* tindak lanjut hasil temuan Auditor.
2. Aspek Pelaporan
   a. Menyusun dan menyampaikan Rencana Kerja dan Anggaran Tahunan.
   b. Menyampaikan laporan pelaksanaan tugas pengawasan.
3. Aspek lain-lain (Peningkatan kompetensi)

Kriteria penilaian kinerja Dewan Komisaris selama tahun 2025 diukur berdasarkan realisasi program kerja terhadap target Rencana Kerja Tahunan Dewan Komisaris tahun 2025.

PERFORMANCE ASSESSMENT OF THE BOARD OF COMMISSIONERS BASED ON KPIS

The Key Performance Indicators (KPIs) of the Board of Commissioners serve as a measure for assessing the success of the performance of supervisory and advisory duties to the Board of Directors in accordance with the provisions of the Articles of Association and applicable laws and regulations. The performance assessment of the Board of Commissioners uses criteria translated into the Board of Commissioners' KPIs as set out in the Board of Commissioners' Work Plan and Budget. The Board of Commissioners' KPIs cover the following:

1. Supervisory and Guidance Aspects
   a. Review/analysis of Company performance.
   b. Board of Commissioners meetings (number of meetings and minimum average attendance rate).
   c. Monitoring/evaluation of Production Units/Investment Projects.
   d. Monitoring of follow-up actions on Auditor findings.
2. Reporting Aspects
   a. Preparing and submitting the Annual Work Plan and Budget.
   b. Submitting reports on the performance of supervisory duties.
3. Other Aspects (Competency Enhancement)

The performance assessment criteria for the Board of Commissioners during 2025 are measured based on the realization of work programs against the targets of the Board of Commissioners' Annual Work Plan for 2025.

PENILAIAN KINERJA DEWAN KOMISARIS BERDASARKAN PENILAIAN GCG

Penilaian Kinerja Dewan Komisaris dengan metode *Assessment* didasarkan pada penilaian dengan standar Asean Corporate Governance Scorecard (ASEAN CG) yang merupakan standar penerapan praktik GCG berdasarkan prinsip *Organization for Economic Cooperation and Development* (OECD) yang dikeluarkan oleh ASEAN Capital Market Forum.

PERFORMANCE ASSESSMENT OF THE BOARD OF COMMISSIONERS BASED ON GCG ASSESSMENT

The performance assessment of the Board of Commissioners using the Assessment method is based on the ASEAN Corporate Governance Scorecard (ASEAN CG) standard, which is the standard for GCG implementation practices based on the principles of the Organization for Economic Cooperation and Development (OECD) issued by the ASEAN Capital Market Forum.

PROSEDUR DAN PIHAK YANG MELAKUKAN PENILAIAN

Secara berkala, penilaian kinerja Dewan Komisaris melalui asesmen GCG juga dilakukan setiap tahunnya. Penilaian terhadap kinerja Dewan Komisaris dilakukan oleh Rapat Umum Pemegang Saham (RUPS). Dewan Komisaris mempertanggungjawabkan pencapaian kinerjanya untuk periode 2025 dengan menyampaikan laporan pelaksanaan tugas pengawasan dalam laporan tahunan Perusahaan, kepada Pemegang Saham dalam RUPS yang diselenggarakan pada tahun 2026.

Di tahun 2025, penilaian kinerja Dewan Komisaris untuk aspek GCG dilakukan oleh Konsultan Independen dari PT Cita Negeri Amanah (Subsidiary of IICD).

PROCEDURE AND PARTIES CONDUCTING THE ASSESSMENT

On a periodic basis, the performance assessment of the Board of Commissioners through the GCG assessment is also conducted annually. The performance assessment of the Board of Commissioners is carried out by the General Meeting of Shareholders (GMS). The Board of Commissioners is accountable for its performance achievements for the 2025 period by submitting a report on the performance of its supervisory duties in the Company's Annual Report to Shareholders at the GMS to be convened in 2026.

In 2025, the performance assessment of the Board of Commissioners for the GCG aspect was conducted by an Independent Consultant from PT Cita Negeri Amanah (Subsidiary of IICD).

HASIL DAN SKOR PENILAIAN

Di tahun 2025, hasil dan skor penilaian kinerja Dewan Komisaris mengacu pada 5 (lima) parameter kunci, dimana untuk masing-masing parameter terdiri atas beberapa parameter pengukuran. Informasi hasil dan skor penilaian Dewan Komisaris di tahun 2025 adalah sebagai berikut:

RESULTS AND ASSESSMENT SCORES

In 2025, the Board of Commissioners' performance assessment results and scores were based on 5 (five) key parameters, each comprising several measurement parameters. The Board of Commissioners' assessment results and scores in 2025 are as follows:

Tabel Hasil Penilaian Dewan Komisaris Tahun 2025

Table of Board of Commissioners Assessment Results 2025

No	Indikator/Parameter Penentu / *Assessment Indicators/Parameters*	Jumlah Pertanyaan / *Total Questions*	Jumlah Kepatuhan terhadap Pertanyaan pada tiap Parameter / *Total Compliance to Questions on each Parameter*	Capaian / *Achievement* (%)
1	Tugas dan Tanggung Jawab Direksi dan Dewan Komisaris / Duties and Responsibilities of the Board of Directors and Board of Commissioners	6	6	100,00
2	Struktur Dewan Komisaris / Board of Commissioners Structure	24	21	87,50
3	Proses Dewan Komisaris / Board of Commissioners Process	20	17	85,00
4	Individu dalam Susunan Dewan Komisaris / Individuals in the Board of Commissioners	5	5	100,00
5	Kinerja Dewan Komisaris / Board of Commissioners Performance	7	7	100,00
	Total	**62**	**56**	**90,32**

PENILAIAN KINERJA DIREKSI

Pelaksanaan penilaian kinerja Direksi dilakukan setiap tahunnya oleh masing-masing Anggota Direksi melalui mekanisme penilaian sendiri (*self-assessment*) berdasarkan kriteria-kriteria penilaian yang terkait dengan pelaksanaan tugas dan tanggung jawab Direksi. Penilaian kinerja Direksi dibahas dan diputuskan dalam Rapat Direksi dan dituangkan dalam bentuk laporan yang selanjutnya akan dievaluasi oleh pemegang saham dalam RUPS Tahunan. Hasil penilaian kinerja Direksi menjadi penentu skema remunerasi dan pemberian insentif bagi Anggota Direksi, dan menjadi dasar pertimbangan bagi Pemegang Saham melalui RUPS untuk memberhentikan atau menunjuk kembali Anggota Direksi yang bersangkutan.

KRITERIA YANG DIGUNAKAN DALAM PENILAIAN

Kriteria evaluasi kinerja Direksi ditetapkan dalam RUPS berdasarkan *Key Performance Indicator* (KPI) adalah sebagai berikut:

1. Efektivitas pelaksanaan program kerja organ-organ pendukung di bawah Direksi;
2. Proses pelaksanaan tugas dan tanggung jawab oleh Anggota Direksi;
3. Penerapan GCG oleh Anggota Direksi;
4. Kepatuhan terhadap peraturan-peraturan perundang-undangan yang berlaku serta kebijakan Perseroan;
5. Penyusunan KPI dan evaluasi pencapaiannya;
6. Tingkat kehadirannya dalam Rapat Direksi maupun Rapat Dewan Komisaris;
7. Kontribusi dalam aktivitas bisnis Perseroan;
8. Keterlibatan dalam penugasan-penugasan tertentu;
9. Komitmennya dalam memajukan kepentingan Perseroan;
10. Pencapaian target Perseroan yang tertuang dalam RKAP dan Kontrak Manajemen.

Target- target KPI yang tercantum dalam Kontrak Manajemen di antaranya:

PERFORMANCE ASSESSMENT OF THE BOARD OF DIRECTORS

The performance assessment of the Board of Directors is conducted annually by each member of the Board of Directors through a self-assessment mechanism based on assessment criteria related to the performance of the duties and responsibilities of the Board of Directors. The performance assessment of the Board of Directors is discussed and resolved at a Board of Directors Meeting and recorded in the form of a report, which will subsequently be evaluated by shareholders at the Annual General Meeting of Shareholders. The results of the performance assessment of the Board of Directors serve as the basis for determining the remuneration scheme and the granting of incentives to members of the Board of Directors, and as the basis for consideration by Shareholders through the GMS for dismissing or reappointing the relevant member of the Board of Directors.

CRITERIA USED IN THE ASSESSMENT

The performance evaluation criteria for the Board of Directors, as established at the GMS based on Key Performance Indicators (KPIs), are as follows:

1. The effectiveness of the implementation of work programs of the supporting organs under the Board of Directors;
2. The process of performing duties and responsibilities by members of the Board of Directors;
3. The implementation of GCG by members of the Board of Directors;
4. Compliance with applicable laws and regulations as well as Company policies;
5. The preparation of KPIs and the evaluation of their achievement;
6. The level of attendance at Board of Directors Meetings and Board of Commissioners Meetings;
7. Contribution to the Company's business activities;
8. Involvement in specific assignments;
9. Commitment to advancing the interests of the Company;
10. Achievement of the Company's targets as set out in the RKAP and Management Contract.

The KPI targets set out in the Management Contract include, among others:

Tabel KPI Direksi Tahun 2025 **Table of Board of Directors KPI in 2025**

No	*Key Performance Indicator* (KPI)	Satuan / *Unit*	Polaritas / *Polarity*	Target	Bobot (%) / *Weight (%)*
A	**Nilai Ekonomi dan Sosial untuk Indonesia / Economic and Social Value for Indonesia**				69,00
1	*EBITDA*	Rp Miliar / Rp Billion	Max	573,95	11,00
2	ROIC	%	Max	7,82	11,00
3	*Interest Bearing Debt to EBITDA*	Kali (x) / Times (x)	Min	1,08	11,00
4	*Overall Equipment Effectiveness (OEE)*	%	Max	85,00	11,00
5	*Lost Time Injury Frequency Rate (LTIFR)*	Index	Min	0,30	9,00
6	*Emisi Carbon (CO2)*	kg CO_2 / ton cement eq.	Min	566,00	8,00
7	*Thermal Substitution Rate (TSR)*	%	Max	2,66	8,00
B	**Inovasi Model Bisnis / Business Model Innovation**				**11,00**
1	Sinergy Value Integrasi SIG-SMBR / SIG-SMBR Integration Synergy Value	Rp Miliar / Rp Billion	Max	294,00	11,00
C	**Kepemimpinan Teknologi / Technology Leadership**				**5,00**
1	Plant Automation Proses Produksi Berbasis Industri 4.0 / Plant Automation of Production Process Based on Industry 4.0	%	Max	90,00	5,00
D	**Peningkatan Investasi / Investment Enhancement**				**5,00**
1	Optimalisasi Aset Non Produktif / Non-Productive Asset Optimization	Rp Juta / Rp Million	Max	521,45	5,00
E	**Pengembangan Talenta / Talent Development**				**10,00**
1	Employee Productivity	Rp Juta/ Karyawan / Rp Million/ Employee	Max	727,44	10,00
	Total Bobot / Total Weight				**100,00**

PENILAIAN KINERJA DIREKSI BERDASARKAN KPI

Penilaian Kinerja Direksi dengan metode *Assessment* didasarkan pada penilaian dengan standar Asean Corporate Governance Scorecard (ASEAN CG) yang merupakan standar penerapan praktik GCG berdasarkan prinsip Organization for Economic Cooperation and Development (OECD) yang dikeluarkan oleh ASEAN Capital Market Forum.

PERFORMANCE ASSESSMENT OF THE BOARD OF DIRECTORS BASED ON KPIS

The performance assessment of the Board of Directors using the Assessment method is based on the ASEAN Corporate Governance Scorecard (ASEAN CG) standard, which is the standard for GCG implementation practices based on the principles of the Organization for Economic Cooperation and Development (OECD) issued by the ASEAN Capital Market Forum.

PENILAIAN KINERJA DIREKSI BERDASARKAN PENILAIAN GCG

Penilaian terhadap kinerja Direksi dilaksanakan dengan menggunakan indikator dan kriteria yang telah ditetapkan. Direksi mempertanggungjawabkan kinerjanya selama periode 2025 pada RUPS yang akan diselenggarakan pada tahun 2026.

PERFORMANCE ASSESSMENT OF THE BOARD OF DIRECTORS BASED ON GCG ASSESSMENT

The performance assessment of the Board of Directors is conducted using established indicators and criteria. The Board of Directors is accountable for its performance during the 2025 period at the GMS to be convened in 2026.

PIHAK YANG MELAKUKAN PENILAIAN

Di tahun 2025, penilaian kinerja Direksi untuk aspek GCG dilakukan oleh Konsultan Independen dari PT Cita Negeri Amanah (Subsidiary of IICD).

PARTY CONDUCTING THE ASSESSMENT

In 2025, the performance assessment of the Board of Directors for the GCG aspect was conducted by an Independent Consultant from PT Cita Negeri Amanah (Subsidiary of IICD).

HASIL DAN SKOR PENILAIAN

Di tahun 2025, penilaian GCG berdasarkan KPI mencapai nilai 90,09 dari total keseluruhan target yang telah ditentukan. Hasil penilaian berdasarkan pencapaian KPI Perusahaan di tahun 2025 adalah sebagai berikut:

ASSESSMENT RESULTS AND SCORES

In 2025, the GCG assessment based on KPIs achieved a score of 90.09 out of the total established targets. The assessment results based on the Company's KPI achievements in 2025 are as follows:

Tabel Penilaian KPI Direksi Tahun 2025 / **Table of Board of Directors KPI Assessment Table 2025**

No	*Key Performance Indicator* (KPI)	Satuan / *Unit*	Polaritas / *Polarity*	Realisasi / *Realization*	%	Skor (%) / *Score (%)*
A	**Nilai Ekonomi dan Sosial untuk Indonesia / Economic and Social Value for Indonesia**					**62,08**
1	*EBITDA*	Rp Miliar / Rp Billion	Max	467,27	81,41	8,96
2	ROIC	%	Max	5,67	72,54	7,98
3	*Interest Bearing Debt to EBITDA*	kali (x)	Min	1,34	76,25	8,39
4	*Overall Equipment Effectiveness (OEE)*	%	Max	84,20	99,06	10,90
5	*Lost Time Injury Frequency Rate (LTIFR)*	Index	Min	0,00	110,00	9,90
6	*Emisi Carbon (CO2)*	kg CO_2/ton cement eq.	Min	564,00	100,35	8,03
7	*Thermal Substitution Rate (TSR)*	%	Max	2,64	99,14	7,93
B	**Inovasi Model Bisnis / Business Model Innovation**					**10,19**
1	Sinergy Value Integrasi SIG-SMBR / SIG-SMBR Integration Synergy Value	Rp Juta / Rp Million	Max	272,31	92,62	10,19
C	**Kepemimpinan Teknologi / Technology Leadership**					**4,08**
1	Plant Automation Proses Produksi Berbasis Industri 4.0 / Plant Automation of Production Process Based on Industry 4.0	%	Max	73,41	81,56	4,08
D	**Pengembangan Talenta / Talent Development**					**5,50**
1	Optimalisasi Aset Non Produktif / Non-Productive Asset Optimization	Rp Juta / Rp Million	Max	664,87	110,00	5,50
E	**Pengembangan Talenta / Talent Development**					**8,25**
1	Employee Productivity	Rp Juta/ Karyawan / Rp Million/ Employee	Max	599,84	82,46	8,25
Total Bobot / Total Weight						**90,09**

Hasil *assessment* atas kinerja Direksi pada aspek tugas dan tanggung jawab Direksi meliputi:

The assessment results on the performance of the Board of Directors with respect to the aspects of the duties and responsibilities of the Board of Directors cover the following:

No	Indikator/Parameter / Indicator/Parameter	Ya/Tidak / *Yes/No*	Skor / *Score*
1	Apakah perusahaan mengungkapkan kebijakan tata kelola perusahaan/piagam? / Does the Company disclose its corporate governance policy/charter?	Ya / Yes	1
2	Apakah jenis keputusan yang memerlukan persetujuan direksi/komisaris diungkapkan? / Are the types of decisions requiring approval of the Board of Directors/Board of Commissioners disclosed?	Ya / Yes	1
3	Apakah peran dan tanggung jawab direksi/komisaris sudah jelas? / Are the roles and responsibilities of the Board of Directors/Board of Commissioners clearly defined?	Ya / Yes	1
4	Apakah perusahaan memiliki pernyataan visi dan misi yang diperbarui? / Does the Company have an updated vision and mission statement?	Ya / Yes	1
5	Apakah dewan direksi memainkan peran utama dalam proses pengembangan dan peninjauan strategi perusahaan setidaknya setiap tahun? / Does the Board of Directors play a primary role in the Company's strategy development and review process at least annually?	Ya / Yes	1
6	Apakah dewan direksi memiliki proses untuk meninjau, memantau, dan mengawasi penerapan strategi perusahaan? / Does the Board of Directors have a process for reviewing, monitoring, and overseeing the implementation of the Company's strategy?	Ya / Yes	1
	Total	**6**	**6**

NOMINASI DAN REMUNERASI DEWAN KOMISARIS DAN DIREKSI

INFORMASI NOMINASI DEWAN KOMISARIS DAN DIREKSI

Kebijakan & Prosedur Nominasi Dewan Komisaris

Kebijakan nominasi Dewan Komisaris mengacu pada ketentuan Peraturan Menteri Negara Badan Usaha Milik Negara No. PER-3/MBU/03/2023 tentang Organ dan Sumber Daya Manusia Badan Usaha Milik Negara, meliputi:

1. Mantan Direksi BUMN.
2. Dewan Komisaris/Dewan Pengawas BUMN.
3. Pejabat Struktural dan Pejabat Fungsional Pemerintah.
4. Sumber lain.

Bakal calon Dewan Komisaris yang akan ditetapkan menjadi calon Dewan Komisaris juga harus memenuhi persyaratan formal, persyaratan materiil dan persyaratan lain yang ditetapkan dalam Peraturan Menteri Negara Badan Usaha Milik

NOMINATION AND REMUNERATION OF THE BOARD OF COMMISSIONERS AND BOARD OF DIRECTORS

NOMINATION INFORMATION FOR THE BOARD OF COMMISSIONERS AND BOARD OF DIRECTORS

Nomination Policy & Procedure For The Board Of Commissioners

The nomination policy for the Board of Commissioners is governed by the provisions of the Regulation of the Minister of State-Owned Enterprises No. PER-3/MBU/03/2023 concerning the Organs and Human Capital of State-Owned Enterprises, and the sources of candidates include:

1. Former Directors of State-Owned Enterprises (SOEs).
2. Members of the Board of Commissioners/Supervisory Board of SOEs.
3. Structural Officials and Functional Officials of the Government.
4. Other sources.

Prospective candidates for the Board of Commissioners who are to be designated as nominees must also fulfill the formal requirements, material requirements, and other requirements stipulated in the Regulation of the Minister

Negara No. PER-3/MBU/03/2023 tentang Organ dan Sumber Daya Manusia Badan Usaha Milik Negara serta Peraturan Otoritas Jasa Keuangan No. 33/POJK.04/2014 tentang Direksi dan Dewan Komisaris Emiten atau Perusahaan Publik. Evaluasi pemenuhan Persyaratan Formal dan Persyaratan Lain dilakukan oleh Deputi sedangkan Penilaian pemenuhan Persyaratan Materiil, dilakukan oleh tim yang dibentuk oleh Menteri BUMN.

of State-Owned Enterprises No. PER-3/MBU/03/2023 concerning the Organs and Human Capital of State-Owned Enterprises, as well as Financial Services Authority Regulation No. 33/POJK.04/2014 concerning the Board of Directors and Board of Commissioners of Issuers or Public Companies. The evaluation of compliance with Formal Requirements and Other Requirements is carried out by the Deputy, while the assessment of compliance with Material Requirements is conducted by a team established by the Minister of State-Owned Enterprises.

Bagi calon Dewan Komisaris yang telah dinyatakan memenuhi Persyaratan Formal dan Persyaratan Lain serta telah dilakukan Penilaian dengan kriteria "Disarankan", dapat ditetapkan menjadi anggota Dewan Komisaris. Sebelum ditetapkan menjadi anggota Dewan Komisaris, yang bersangkutan harus menandatangani surat pernyataan mengundurkan diri dari jabatan lain yang dilarang untuk dirangkap dengan jabatan anggota Dewan Komisaris terhitung sejak yang bersangkutan diangkat menjadi anggota Dewan Komisaris (jika ada).

Candidates for the Board of Commissioners who have been declared to have fulfilled the Formal Requirements and Other Requirements and have been assessed with a rating of "Recommended" may be appointed as members of the Board of Commissioners. Prior to being appointed as a member of the Board of Commissioners, the respective individual must sign a statement letter of resignation from any other positions that are prohibited from being concurrently held with the position of member of the Board of Commissioners, effective from the date of their appointment as a member of the Board of Commissioners (if applicable).

Anggota Dewan Komisaris/Dewan Pengawas terpilih menandatangani surat pernyataan yang berisi kesanggupan untuk menjalankan tugas dengan baik dan bersedia diberhentikan sewaktu-waktu berdasarkan pertimbangan Menteri/RUPS.

Elected members of the Board of Commissioners/Supervisory Board sign a statement letter expressing their commitment to carry out their duties diligently and their willingness to be dismissed at any time based on the consideration of the Minister/GMS.

KEBIJAKAN & PROSEDUR NOMINASI DIREKSI

Kebijakan nominasi Direksi mengacu pada ketentuan Peraturan Menteri Negara Badan Usaha Milik Negara No. PER-3/MBU/03/2023 tentang Organ dan Sumber Daya Manusia Badan Usaha Milik Negara, sumber talenta Direksi BUMN berasal dari:

1. Talenta Kementerian BUMN
   a. Pejabat pimpinan tinggi madya.
   b. Pejabat pimpinan tinggi pratama.
   c. Jabatan administrator serta pejabat fungsional yang memiliki jenjang paling rendah setara dengan pejabat administrator.
2. Talenta BUMN
   a. Direksi BUMN.
   b. Karyawan yang jabatannya 1 (satu) tingkat di bawah Direksi BUMN.

NOMINATION POLICY & PROCEDURE FOR THE BOARD OF DIRECTORS

The nomination policy for the Board of Directors is governed by the provisions of the Regulation of the Minister of State-Owned Enterprises No. PER-3/MBU/03/2023 concerning the Organs and Human Capital of State-Owned Enterprises. The sources of talent for the Board of Directors of SOEs are as follows:

1. Ministry of State-Owned Enterprises Talent
   a. Senior high-level leadership officials.
   b. Junior high-level leadership officials.
   c. Administrator positions and functional officials with a minimum level equivalent to that of an administrator official.
2. SOE Talent
   a. Directors of SOEs.
   b. Employees holding positions one (1) level below the Board of Directors of an SOE.

c. Direksi atau karyawan yang jabatannya 1 (satu) tingkat di bawah Direksi pada Anak Perusahaan/perusahaan patungan BUMN yang berkontribusi signifikan dan/atau bernilai strategis bagi BUMN.
d. Direksi atau karyawan yang jabatannya 1 (satu) tingkat di bawah Direksi pada Anak Perusahaan yang diperlakukan sama dengan BUMN sesuai dengan ketentuan peraturan perundang-undangan.

3. Talenta Eksternal

Bakal calon Direksi yang akan ditetapkan menjadi calon Direksi juga harus memenuhi persyaratan formal dan persyaratan lain yang ditetapkan dalam Peraturan Menteri Negara Badan Usaha Milik Negara No. PER-3/MBU/03/2023 tentang Organ dan Sumber Daya Manusia Badan Usaha Milik Negara serta Peraturan Otoritas Jasa Keuangan No. 33/POJK.04/2014 tentang Direksi dan Dewan Komisaris Emiten atau Perusahaan Publik dan telah lulus Uji Kelayakan dan Kepatutan.

Kandidat yang telah dinyatakan lulus Uji Kelayakan dan Kepatutan harus menandatangani Kontrak Manajemen sebelum ditetapkan pengangkatannya sebagai anggota Direksi. Anggota Direksi terpilih menandatangani surat pernyataan yang berisi kesanggupan untuk menjalankan tugas dengan baik dan bersedia diberhentikan sewaktu-waktu berdasarkan pertimbangan Menteri/RUPS.

REMUNERASI DEWAN KOMISARIS DAN DIREKSI

Penetapan remunerasi bagi Dewan Komisaris dan Direksi Perusahaan mengacu pada Peraturan Menteri Negara Badan Usaha Milik Negara No. PER-3/MBU/03/2023 tentang Organ dan Sumber Daya Manusia Badan Usaha Milik Negara dan Surat Direktur Keuangan dan Manajemen Portofolio PT Semen Indonesia (Persero) Tbk No. 001525/SM/SUP/50000793/2000/09.2024 tanggal 25 September 2024 tentang Penetapan Tantiem Tahun Buku 2024 serta Gaji Direksi dan Honorarium Dewan Komisaris berikut Tunjangan dan Fasilitas Lainnya untuk Tahun Buku 2025.

c. Directors or employees holding positions one (1) level below the Board of Directors of an SOE Subsidiary/joint venture that makes a significant contribution and/or holds strategic value for the SOE.
d. Directors or employees holding positions one (1) level below the Board of Directors of a Subsidiary that is treated in the same manner as an SOE in accordance with applicable laws and regulations.

3. External Talent

Prospective candidates for the Board of Directors who are to be designated as nominees must also fulfill the formal requirements and other requirements stipulated in the Regulation of the Minister of State-Owned Enterprises No. PER-3/MBU/03/2023 concerning the Organs and Human Capital of State-Owned Enterprises, as well as Financial Services Authority Regulation No. 33/POJK.04/2014 concerning the Board of Directors and Board of Commissioners of Issuers or Public Companies, and must have passed the Fit and Proper Test.

Candidates who have been declared to have passed the Fit and Proper Test must sign a Management Contract prior to the issuance of their appointment as a member of the Board of Directors. Elected members of the Board of Directors sign a statement letter expressing their commitment to carry out their duties diligently and their willingness to be dismissed at any time based on the consideration of the Minister/GMS.

REMUNERATION OF THE BOARD OF COMMISSIONERS AND BOARD OF DIRECTORS

The determination of remuneration for the Company's Board of Commissioners and Board of Directors is governed by the Regulation of the Minister of State-Owned Enterprises No. PER-3/MBU/03/2023 concerning the Organs and Human Capital of State-Owned Enterprises, and the Letter from the Finance and Portfolio Management Director of PT Semen Indonesia (Persero) Tbk No. 001525/SM/SUP/50000793/2000/09.2024 dated September 25, 2024, concerning the Determination of Tantiem for the 2024 Fiscal Year as well as the Salaries of the Board of Directors and Honoraria of the Board of Commissioners along with Other Allowances and Facilities for the 2025 Fiscal Year.

PROSEDUR PENGUSULAN REMUNERASI BAGI DEWAN KOMISARIS DAN DIREKSI

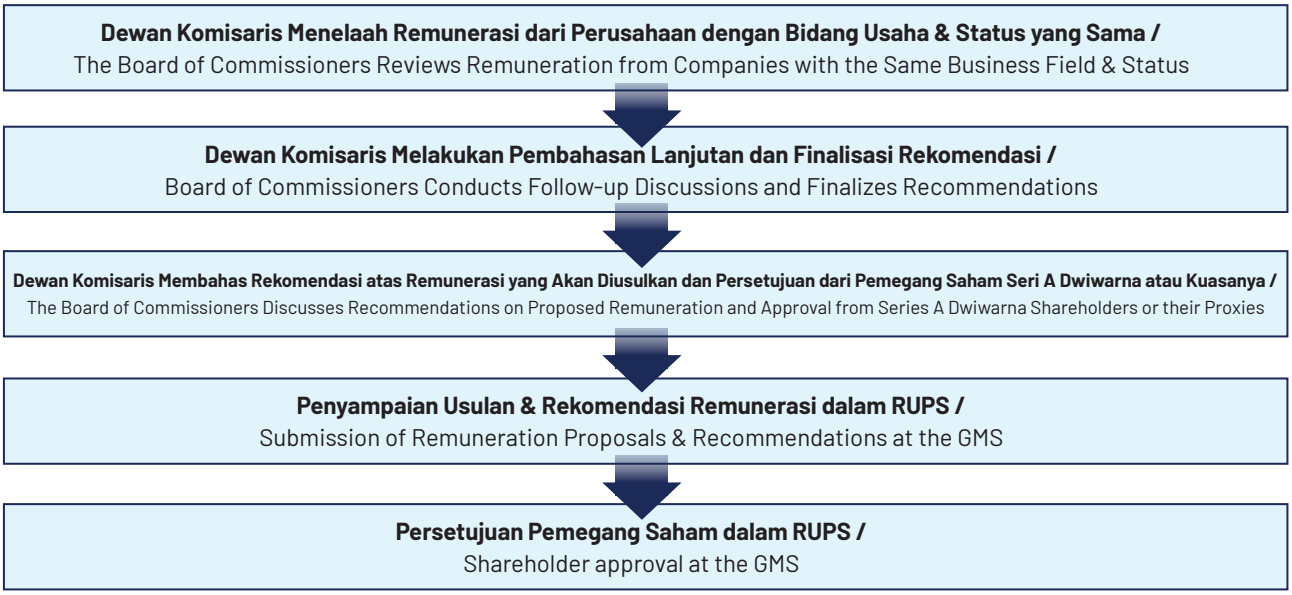
Prosedur pengusulan remunerasi Dewan Komisaris dan Direksi Perusahaan adalah sebagai berikut:

1. Dewan Komisaris Menelaah Remunerasi dari Perusahaan dengan Bidang Usaha & Status yang Sama.
2. Dewan Komisaris Melakukan Pembahasan Lanjutan dan Finalisasi Rekomendasi.
3. Dewan Komisaris Membahas Rekomendasi atas Remunerasi yang akan diusulkan dan Persetujuan dari Pemegang Saham Seri A Dwiwarna atau Kuasanya.
4. Penyampaian Usulan & Rekomendasi Remunerasi dalam RUPS.
5. Persetujuan Pemegang Saham dalam RUPS.

PROCEDURE FOR PROPOSING REMUNERATION FOR THE BOARD OF COMMISSIONERS AND BOARD OF DIRECTORS

The procedure for proposing remuneration for the Company's Board of Commissioners and Board of Directors is as follows:

1. The Board of Commissioners reviews the remuneration of companies with the same business field and status.
2. The Board of Commissioners conducts further discussion and finalizes the recommendations.
3. The Board of Commissioners discusses the recommendations on the proposed remuneration and obtains approval from the Series A Dwiwarna Shareholder or their proxy.
4. Submission of the remuneration proposal and recommendations at the GMS.
5. Approval by Shareholders at the GMS..



Mekanisme pengusulan remunerasi bagi Dewan Komisaris dan Direksi adalah sebagai berikut:

a. Dewan Komisaris melakukan penelaahan atas remunerasi yang diberikan di pasar untuk pekerjaan yang bersangkutan pada perusahaan lainnya dengan bidang usaha dan status yang sama.
b. Dengan memperhitungkan kinerja usaha Perusahaan dan kontribusi masing-masing individu, kemudian dilakukan pembahasan oleh Dewan Komisaris untuk menyiapkan rekomendasi.
c. Usulan remunerasi dari Dewan Komisaris disampaikan kepada pemegang saham untuk pembahasan dan persetujuan dalam RUPS.

The mechanism for proposing remuneration for the Board of Commissioners and Board of Directors is as follows:

a. The Board of Commissioners conducts a review of the remuneration offered in the market for the relevant position at other companies with the same business field and status.
b. Taking into account the Company's business performance and the contribution of each individual, the Board of Commissioners then conducts a discussion to prepare its recommendations.
c. The remuneration proposal from the Board of Commissioners is submitted to the shareholders for discussion and approval at the GMS.

PROSEDUR PENETAPAN REMUNERASI BAGI DEWAN KOMISARIS DAN DIREKSI

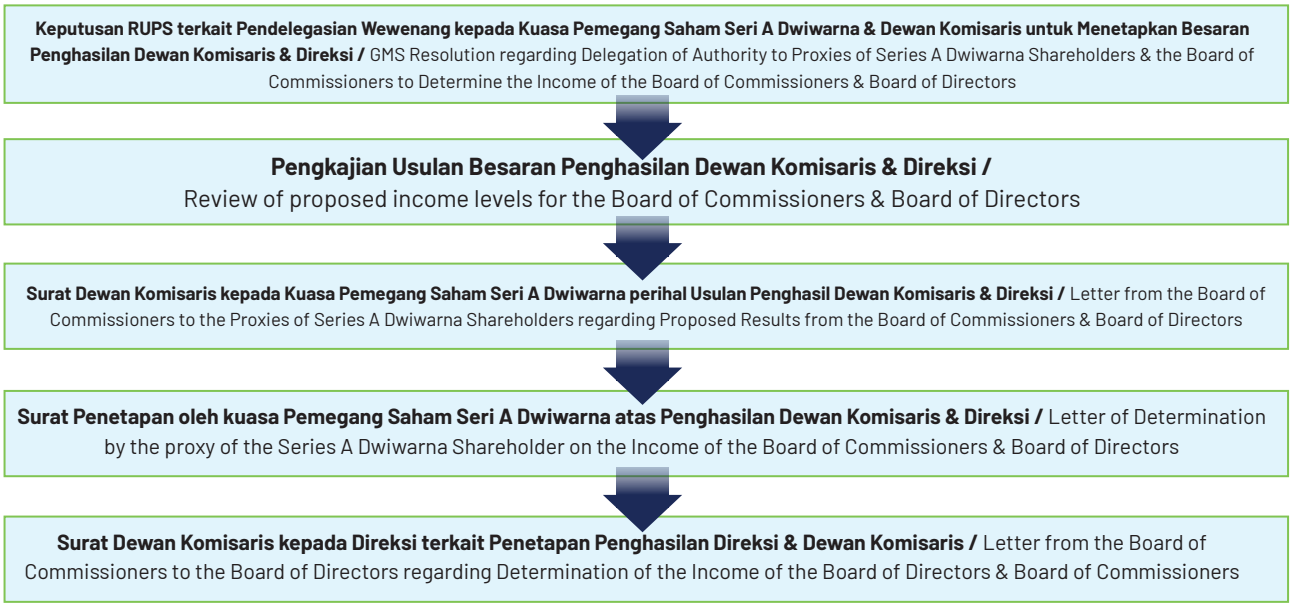
Prosedur penetapan remunerasi bagi Dewan Komisaris dan Direksi Perusahaan adalah sebagai berikut:

1. Keputusan RUPS terkait Pendelegasian Wewenang kepada Kuasa Pemegang Saham Seri A Dwiwarna & Dewan Komisaris untuk Menetapkan Besaran Penghasilan Dewan Komisaris & Direksi.
2. Pengkajian Usulan Besaran Penghasilan Dewan Komisaris & Direksi.
3. Surat Dewan Komisaris kepada Kuasa Pemegang Saham Seri A Dwiwarna perihal Usulan Penghasil Dewan Komisaris & Direksi.
4. Surat Penetapan oleh kuasa Pemegang Saham Seri A Dwiwarna atas Penghasilan Dewan Komisaris & Direksi.
5. Surat Dewan Komisaris kepada Direksi terkait Penetapan Penghasilan Direksi & Dewan Komisaris.

PROCEDURE FOR DETERMINING REMUNERATION FOR THE BOARD OF COMMISSIONERS AND BOARD OF DIRECTORS

The procedure for determining remuneration for the Company's Board of Commissioners and Board of Directors is as follows:

1. GMS Resolution regarding the Delegation of Authority to the Proxy of the Series A Dwiwarna Shareholder and the Board of Commissioners to Determine the Amount of Remuneration for the Board of Commissioners and Board of Directors.
2. Review of the Proposed Amount of Remuneration for the Board of Commissioners and Board of Directors.
3. Letter from the Board of Commissioners to the Proxy of the Series A Dwiwarna Shareholder regarding the Proposed Remuneration for the Board of Commissioners and Board of Directors.
4. Letter of Determination by the Proxy of the Series A Dwiwarna Shareholder on the Remuneration of the Board of Commissioners and Board of Directors.
5. Letter from the Board of Commissioners to the Board of Directors regarding the Determination of Remuneration for the Board of Directors and Board of Commissioners.



Mekanisme penetapan remunerasi didasari dengan kajian yang memperhatikan hal-hal sebagai berikut:

a. Hasil kinerja keuangan dan pemenuhan cadangan sebagaimana diatur dalam peraturan perundang-undangan yang berlaku.
b. Kewajaran dengan *peer group*.

The remuneration determination mechanism is based on a review that takes into account the following considerations:

a. The results of financial performance and the fulfillment of reserves as stipulated in applicable laws and regulations.
b. Fairness relative to peer groups.

c. Pertimbangan sasaran dan strategi jangka panjang Perusahaan.

Perusahaan senantiasa memberikan penghargaan yang layak berupa penghasilan yang memberikan motivasi kepada Dewan Komisaris dan Direksi atas kontribusinya terhadap Perusahaan. Pemberian remunerasi Dewan Komisaris dan Direksi tidak hanya didasarkan kepada *Key Performance Indicator* (KPI) tahunan, tetapi juga pencapaian jangka pendek maupun panjang sebagai hasil dari sistem yang telah dibangun.

c. Consideration of the Company's long-term objectives and strategy.

The Company consistently provides appropriate recognition in the form of remuneration that motivates the Board of Commissioners and the Board of Directors in respect of their contributions to the Company. The remuneration granted to the Board of Commissioners and the Board of Directors is not solely based on annual Key Performance Indicators (KPIs), but also takes into account short-term and long-term achievements as outcomes of the established system.

DASAR PENETAPAN

Dasar penetapan remunerasi Dewan Komisaris dan Direksi mengacu pada Surat Direktur Keuangan dan Manajemen Portofolio PT Semen Indonesia (Persero) Tbk No. 001525/SM/SUP/50000793/2000/09.2024 tanggal 25 September 2024 tentang Penetapan Tantiem Tahun Buku 2024 serta Gaji Direksi dan Honorarium Dewan Komisaris berikut Tunjangan dan Fasilitas Lainnya untuk Tahun Buku 2025.

BASIS FOR DETERMINATION

The basis for determining the remuneration of the Board of Commissioners and the Board of Directors is governed by the Letter from the Finance and Portfolio Management Director of PT Semen Indonesia (Persero) Tbk No. 001525/SM/SUP/50000793/2000/09.2024 dated September 25, 2024, concerning the Determination of Tantiem for the 2024 Fiscal Year as well as the Salaries of the Board of Directors and Honoraria of the Board of Commissioners along with Other Allowances and Facilities for the 2025 Fiscal Year.

PENGUNGKAPAN INDIKATOR UNTUK PENETAPAN REMUNERASI DIREKSI

Komponen Gaji/Honorarium, Tunjangan dan Fasilitas ditetapkan untuk tahun 2025 adalah sebagai berikut:

DISCLOSURE OF INDICATORS FOR THE DETERMINATION OF REMUNERATION FOR THE BOARD OF DIRECTORS

The components of Salaries/Honoraria, Allowances, and Facilities determined for the year 2025 are as follows:

Tabel Komponen Remunerasi

Table of Remuneration Components

Dewan Komisaris / *Board of Commissioners*		Direksi / *Board of Directors*	
Komponen / Component	**Keputusan / Resolution**	**Komponen / Component**	**Keputusan / Resolution**
Honorarium	• Honorarium Komisaris Utama ditetapkan sebesar 45% dari Gaji Direktur Utama. / The President Commissioner's honorarium is set at 45% of the President Director's salary. • Honorarium Anggota Dewan Komisaris ditetapkan sebesar 90% dari Honorarium Komisaris Utama. / The honorarium of members of the Board of Commissioners is set at 90% of the President Commissioner's honorarium.	Gaji / Salary	• Gaji Direktur Utama ditetapkan sebesar Rp190.000.000 (seratus sembilan puluh juta rupiah) per bulan. / The President Director's salary is set at Rp190,000,000 (one hundred and ninety million Rupiah) per month. • Gaji Anggota Direksi lainnya ditetapkan sebesar 85% dari gaji Direktur Utama. / The salary of other members of the Board of Directors is set at 85% of the President Director's salary.
Tunjangan / Allowances			
Tunjangan Hari Raya Keagamaan / Religious Holiday Allowance	1 (satu) kali Honorarium / 1 (one) month's honorarium	Tunjangan Hari Raya Keagamaan / Religious Holiday Allowance	1 (satu) kali gaji / 1 (one) month's salary

Dewan Komisaris / *Board of Commissioners*		Direksi / *Board of Directors*	
Asuransi Purna Jabatan / Post-Service Insurance	Premi yang ditanggung oleh Perusahaan sebesar 25% dari honorarium dalam 1 Tahun / Premium borne by the Company at 25% of the honorarium in 1 year	Asuransi Purna Jabatan / Post-Service Insurance	Premi yang ditanggung oleh Perusahaan sebesar 25% dari Gaji dalam 1 Tahun / Premium borne by the Company at 25% of the salary in 1 year
Tunjangan Transportasi / Transportation Allowance	Premi yang ditanggung oleh Perusahaan sebesar 25% dari honorarium dalam 1 Tahun / Premium borne by the Company at 25% of the honorarium in 1 year	Tunjangan Perumahan / Housing Allowance	Rp25.000.000 per bulan / Rp25,000,000 per month
Fasilitas / Facilities			
Fasilitas Kesehatan / Healthcare Facility	Dalam bentuk asuransi kesehatan atau penggantian biaya pengobatan sebesar pemakaian (*at cost*) / In the form of health insurance or reimbursement of medical expenses on an at-cost basis	Fasilitas Kendaraan / Vehicle Facility	1 (satu) unit beserta biaya pemeliharaan dan biaya operasional, dengan memperhatikan kondisi keuangan Perusahaan / 1 (one) unit along with maintenance and operational costs, taking into account the Company's financial condition
Fasilitas Bantuan Hukum / Legal Assistance Facility	Sebesar pemakaian (*at cost*) / On an at-cost basis	Fasilitas Kesehatan / Healthcare Facility	Dalam bentuk asuransi kesehatan atau penggantian biaya pengobatan (*at cost*) / In the form of health insurance or reimbursement of medical expenses on an at-cost basis
		Fasilitas Bantuan Hukum / Legal Assistance Facility	Sebesar pemakaian (*at cost*) / On an at-cost basis

REMUNERASI DEWAN KOMISARIS

Struktur Remunerasi

Struktur remunerasi Dewan Komisaris berupa gaji, tunjangan dan fasilitas yang bersifat tetap. Remunerasi untuk masing-masing Anggota Dewan Komisaris dapat berbeda sesuai dengan tugas dan tanggung jawab setiap Komisaris. Jumlah total remunerasi yang diterima oleh anggota Dewan Komisaris dilaporkan oleh Perusahaan dalam RUPS.

REMUNERATION OF THE BOARD OF COMMISSIONERS

Remuneration Structure

The remuneration structure of the Board of Commissioners consists of fixed salaries, allowances, and facilities. The remuneration for each member of the Board of Commissioners may differ in accordance with the duties and responsibilities of each Commissioner. The total amount of remuneration received by members of the Board of Commissioners is reported by the Company at the GMS.

Struktur remunerasi masing-masing Dewan Komisaris di tahun 2025 adalah sebagai berikut:

The remuneration structure of each member of the :

Tabel Remunerasi Masing-masing Dewan Komisaris Tahun 2025

(Dalam Rupiah)

Tabel Remunerasi Masing-masing Dewan Komisaris Tahun 2025

(In Rupiah)

Nama / *Name*	Jabatan / *Position*	Gaji Per Bulan / *Monthly Salary*	Tunjangan Hari Raya / *Religious Holiday Allowance*	Tunjangan Per Bulan / *Monthly Allowance*	Total Remunerasi / *Total Remuneration*
Inosentius Samsul	Komisaris Utama / President Commissioner	85.500.000	76.950.000	17.100.000	1.256.850.000
Alex Iskandar Munaf*	Komisaris Utama/ Independen / President Commissioner/Independent Commissioner	85.500.000	85.500.000	17.100.000	598.500.000
Dzulfikar Ahmad Tawalla	Komisaris / Commissioner	76.950.000	0	15.390.000	646.380.000

Nama / *Name*	Jabatan / *Position*	Gaji Per Bulan / *Monthly Salary*	Tunjangan Hari Raya / *Religious Holiday Allowance*	Tunjangan Per Bulan / *Monthly Allowance*	Total Remunerasi / *Total Remuneration*
Hadi Daryanto*	Komisaris / Commissioner	76.950.000	76.950.000	15.390.000	538.650.000
Feryzal Adham	Komisaris Independen / Independent Commissioner	76.950.000	0	15.390.000	646.380.000
Chowadja Sanova	Komisaris Independen / Independent Commissioner	76.950.000	76.950.000	15.390.000	1.185.030.000

*) Diberhentikan menjadi Dewan Komisaris berdasarkan Keputusan RUPST tanggal 27 Mei 2025

*) Dismissed as member of the Board of Commissioners pursuant to the AGMS Resolution dated May 27, 2025.

Bonus Kinerja

Bentuk penghargaan terhadap kinerja Dewan Komisaris juga diberikan dalam bentuk bonus kinerja berupa tantiem dan insentif kinerja yang bersifat variabel (*merit rating*) yang diberikan dengan mempertimbangkan faktor kinerja dan kemampuan keuangan Perusahaan serta faktor-faktor lain yang relevan. Tantiem yang diberikan kepada Dewan Komisaris ditetapkan sesuai dengan kinerja Perusahaan dan pencapaian KPI untuk Dewan Komisaris.

Pada tahun 2025, Dewan Komisaris tidak mendapatkan tantiem atau bonus kinerja.

Performance Bonus

Recognition of the Board of Commissioners' performance is also provided in the form of performance bonuses comprising tantiem and variable performance incentives (merit rating), which are granted by taking into account the Company's performance and financial capacity, as well as other relevant factors. The tantiem granted to the Board of Commissioners is determined in accordance with the Company's performance and the achievement of KPIs for the Board of Commissioners.

In 2025, the Board of Commissioners did not receive any tantiem or performance bonuses..

Tabel Bonus Kinerja Dewan Komisaris Tahun 2025

(Dalam Rupiah)

Table of Performance Bonus of the Board of Commissioners in 2025

(In Rupiah)

Nama / *Name*	Jabatan / *Position*	Nilai Tantiem / *Tantiem Value*
Inosentius Samsul**	Komisaris Utama / President Commissioner	0
Alex Iskandar Munaf*	Komisaris Utama/ Independen / President Commissioner/ Independent Commissioner	0
Dzulfikar Ahmad Tawalla	Komisaris / Commissioner	0
Hadi Daryanto*	Komisaris / Commissioner	0
Feryzal Adham	Komisaris Independen / Independent Commissioner	0
Chowadja Sanova	Komisaris Independen / Independent Commissioner	0

*) Diberhentikan menjadi Dewan Komisaris berdasarkan Keputusan RUPST tanggal 27 Mei 2025

*) Diberhentikan menjadi Dewan Komisaris berdasarkan Keputusan RUPST tanggal 27 Mei 2025

Kompensasi Jangka Panjang

Di tahun 2025, tidak terdapat kompensasi jangka panjang yang diberikan kepada Dewan Komisaris Perseroan.

Long-Term Compensation

In 2025, no long-term compensation was granted to the Board of Commissioners of the Company.

REMUNERASI DIREKSI

Berdasarkan keputusan RUPS Tahunan Tahun Buku 2025 dan peraturan mengenai remunerasi yang dikeluarkan oleh Kementerian BUMN, penetapan remunerasi Direksi menggunakan indikator sebagai berikut:

1. Skala usaha.
2. Faktor Kompleksitas usaha.
3. Tingkat inflasi.
4. Kondisi dan kemampuan keuangan Perusahaan.
5. Faktor-faktor lain yang relevan, termasuk di antaranya tingkat penghasilan yang berlaku umum dalam industri yang sejenis.
6. Tidak boleh bertentangan dengan peraturan perundang-undangan

Struktur Remunerasi

Struktur remunerasi Direksi berupa gaji, tunjangan dan fasilitas yang bersifat tetap. Remunerasi untuk masing-masing Direksi dapat berbeda sesuai dengan tugas dan tanggung jawab setiap Direksi. Jumlah total remunerasi yang diterima masing-masing Direksi dilaporkan oleh Perusahaan dalam RUPS.

Struktur remunerasi masing-masing Direksi Perusahaan pada tahun 2025 adalah sebagai berikut:

Tabel Remunerasi Masing-masing Direksi Tahun 2025

(Dalam Rupiah)

Nama / *Name*	Jabatan / *Position*	Gaji Per Bulan / *Monthly Salary*	Tunjangan Hari Raya / *Religious Holiday Allowance*	Tunjangan Per Bulan / *Monthly Allowance*	Total Remunerasi / *Total Remuneration*
Suherman Yahya	Direktur Utama / President Director	190.000.000	190.000.000	0	2.470.000.000
Muhammad Syafitri*	Direktur Operasi / Director of Operations	161.500.000	161.500.000	0	969.000.000
Taufik	Direktur Operasi / Director of Operations	161.500.000	0	0	1.130.500.000
Rahmat Hidayat	Direktur Keuangan dan SDM / Director of Finance and HC	161.500.000	161.500.000	0	2.099.500.000

*) Diberhentikan menjadi Direksi berdasarkan Keputusan RUPST tanggal 27 Mei 2025

REMUNERATION OF THE BOARD OF DIRECTORS

Pursuant to the resolution of the Annual GMS for the 2025 Fiscal Year and the remuneration regulations issued by the Ministry of State-Owned Enterprises, the determination of remuneration for the Board of Directors utilizes the following indicators:

1. Business scale.
2. Business complexity factor.
3. Inflation rate.
4. The Company's financial condition and capacity.
5. Other relevant factors, including, among others, the prevailing remuneration levels in comparable industries.
6. Must not be in contravention of applicable laws and regulations.

Remuneration Structure

The remuneration structure of the Board of Directors consists of fixed salaries, allowances, and facilities. The remuneration for each member of the Board of Directors may differ in accordance with the duties and responsibilities of each Director. The total amount of remuneration received by each member of the Board of Directors is reported by the Company at the GMS.

The remuneration structure of each member of the Company's Board of Directors for the year 2025 is as follows:

Table of Individual Remuneration of the Board of Directors for the Year 2025

(In Rupiah)

*) Dismissed as member of the Board of Directors pursuant to the AGMS Resolution dated May 27, 2025.

Bonus Kinerja

Selain remunerasi yang didapat, Direksi juga memperoleh bonus kinerja berupa tantiem dan insentif kinerja yang bersifat variabel (*merit rating*) yang diberikan dengan mempertimbangkan faktor kinerja dan kemampuan keuangan Perusahaan serta faktor-faktor lain yang relevan. Besaran tantiem yang diberikan kepada anggota Direksi ditetapkan sesuai dengan kinerja Perusahaan dan ketercapaian KPI untuk Direksi.

Pada tahun 2025, Direksi tidak mendapatkan tantiem atau bonus kinerja.

Tabel Bonus Kinerja Direksi Tahun 2025

(Dalam Rupiah)

Nama / *Name*	Jabatan / *Position*	Nilai Tantiem / *Tantiem Value*
Suherman Yahya	Direktur Utama / President Director	0
Muhammad Syafitri*	Direktur Operasi / Director of Operations	0
Taufik	Direktur Operasi / Directcor of Operations	0
Rahmat Hidayat	Direktur Keuangan dan SDM / Director of Finance and HC	0

*) Diberhentikan menjadi Dewan Komisaris atau Direksi berdasarkan Keputusan RUPST tanggal 27 Mei 2025

Performance Bonus

In addition to the remuneration received, members of the Board of Directors also receive performance bonuses comprising tantiem and variable performance incentives (merit rating), which are granted by taking into account the Company's performance and financial capacity, as well as other relevant factors. The amount of tantiem granted to members of the Board of Directors is determined in accordance with the Company's performance and the achievement of KPIs for the Board of Directors.

In 2025, the Board of Directors did not receive any tantiem or performance bonuses.

Table of Performance Bonus of the Board of Directors for the Year 2025

(In Rupiah)

*) Diberhentikan menjadi Dewan Komisaris atau Direksi berdasarkan Keputusan RUPST tanggal 27 Mei 2025

Kompensasi Jangka Panjang

Di tahun 2025, tidak terdapat kompensasi jangka panjang yang diberikan kepada Direksi Perseroan.

HUBUNGAN ANTARA REMUNERASI DIREKSI DENGAN KINERJA PERUSAHAAN

Dalam menetapkan remunerasi Direksi, telah dilakukan kajian dengan memperhatikan aspek kinerja Perusahaan, antara lain:

1. Hasil kinerja keuangan dan pemenuhan cadangan sebagaimana diatur dalam peraturan Perundang-Undangan yang berlaku.
2. Kewajaran dengan *peer group*.
3. Pertimbangan sasaran dan strategi jangka panjang Perusahaan.
4. Pencapaian jangka pendek maupun panjang sebagai hasil dari sistem yang telah dibangun.

Long-Term Compensation

In 2025, no long-term compensation was granted to the Board of Directors of the Company.

RELATIONSHIP BETWEEN THE REMUNERATION OF THE BOARD OF DIRECTORS AND COMPANY PERFORMANCE

In determining the remuneration of the Board of Directors, a review has been conducted taking into account aspects of the Company's performance, including the following:

1. The results of financial performance and the fulfillment of reserves as stipulated in applicable laws and regulations.
2. Fairness relative to peer groups.
3. Consideration of the Company's long-term objectives and strategy.
4. Short-term and long-term achievements as outcomes of the established system.

ORGAN PENDUKUNG DEWAN KOMISARIS

SEKRETARIS DEWAN KOMISARIS

Pembentukan Sekretaris Dewan Komisaris berdasarkan Peraturan Menteri Negara BUMN No. PER-3/ MBU/03/2023 tentang Organ dan Sumber Daya Manusia Badan Usaha Milik Negara. Dewan Komisaris memiliki seorang Sekretaris Dewan Komisaris untuk mendukung pelaksanaan tugas kesekretariatan Dewan Komisaris. Sekretariat Dewan Komisaris dibentuk dan bertanggung jawab kepada Dewan Komisaris. Dewan Komisaris berwenang untuk mengangkat dan memberhentikan Sekretaris Dewan Komisaris.

Sekretariat Dewan Komisaris terdiri atas 1 (satu) Sekretaris Dewan Komisaris sebagai pimpinan Sekretariat yang dapat dibantu oleh 1 (satu) atau 2 (dua) orang anggota Sekretariat Dewan Komisaris.

TUGAS SEKRETARIS DEWAN KOMISARIS

Sekretaris Dewan Komisaris memiliki tugas sebagai berikut:

1. Membantu Dewan Komisaris dalam menjaga agar pelaksanaan tata tertib Dewan Komisaris secara teknis dapat dilakukan secara tertib.
2. Mempersiapkan rapat, termasuk bahan rapat (*briefing sheet*) Dewan Komisaris.
3. Membuat Risalah Rapat baik rapat internal Dewan Komisaris maupun rapat bersama Dewan Komisaris dengan Direksi.
4. Menyampaikan kepada Komisaris Utama setiap surat yang masuk ke Kesekretariatan Dewan Komisaris untuk mendapatkan disposisi dari Komisaris Utama.
5. Setiap surat yang ditandatangani oleh Dewan Komisaris harus terlebih dahulu dikoreksi dan diparaf oleh Sekretaris Dewan Komisaris.
6. Mengadministrasikan dokumen Dewan Komisaris baik surat masuk, surat keluar, risalah rapat, maupun dokumen lainnya.
7. Menyusun rancangan Rencana Kerja dan Anggaran Dewan Komisaris.

SUPPORTING ORGANS OF THE BOARD OF COMMISSIONERS

SECRETARY OF THE BOARD OF COMMISSIONERS

The establishment of the Secretary of the Board of Commissioners is based on the Regulation of the Minister of State-Owned Enterprises No. PER-3/MBU/03/2023 concerning the Organs and Human Capital of State-Owned Enterprises. The Board of Commissioners has a Secretary of the Board of Commissioners to support the execution of the secretarial duties of the Board of Commissioners. The Secretariat of the Board of Commissioners is established and is accountable to the Board of Commissioners. The Board of Commissioners has the authority to appoint and dismiss the Secretary of the Board of Commissioners.

The Secretariat of the Board of Commissioners consists of 1 (one) Secretary of the Board of Commissioners as the head of the Secretariat, who may be assisted by 1 (one) or 2 (two) members of the Secretariat of the Board of Commissioners.

DUTIES OF THE SECRETARY OF THE BOARD OF COMMISSIONERS

The Secretary of the Board of Commissioners has the following duties:

1. To assist the Board of Commissioners in ensuring that the technical implementation of the Board of Commissioners' rules of procedure is carried out in an orderly manner.
2. To prepare meetings, including meeting materials (briefing sheets) for the Board of Commissioners.
3. To prepare the Minutes of Meetings for both internal meetings of the Board of Commissioners and joint meetings of the Board of Commissioners with the Board of Directors.
4. To submit to the President Commissioner every letter received by the Secretariat of the Board of Commissioners for the President Commissioner's disposition.
5. Every letter signed by the Board of Commissioners must first be reviewed and initialed by the Secretary of the Board of Commissioners.
6. To administer the documents of the Board of Commissioners, including incoming correspondence, outgoing correspondence, minutes of meetings, and other documents.
7. To prepare the draft Work Plan and Budget of the Board of Commissioners.

8. Menyusun Rancangan Laporan-laporan Dewan Komisaris.
9. Dalam melaksanakan tugasnya Sekretariat Dewan Komisaris apabila diperlukan dapat dibantu oleh staf Kesekretariatan Dewan Komisaris yang keberadaannya diangkat atau diberhentikan oleh Dewan Komisaris.
10. Untuk setiap Komite-komite, Sekretaris Dewan Komisaris diminta membantu demi kelancaran tugas-tugas dimaksud.
11. Menyediakan data/informasi yang diperlukan oleh Dewan Komisaris dan Komite Dewan Komisaris.
12. Melaksanakan tugas lain dari Dewan Komisaris.

WEWENANG SEKRETARIS DEWAN KOMISARIS

Sekretaris Dewan Komisaris memiliki wewenang sebagai berikut:

1. Mengatur tata tertib kegiatan kesekretariatan Dewan Komisaris.
2. Memastikan dokumen penyelenggaraan kegiatan tersimpan dengan baik di Perseroan.
3. Mengundang dan mengadakan rapat sebatas kepentingan di lingkungan kesekretariatan Dewan Komisaris atau sesuai dengan perintah dari Dewan Komisaris.
4. Setiap akhir tahun memberikan penilaian atas prestasi kerja staf Kesekretariatan Dewan Komisaris.
5. Memastikan bahwa Dewan Komisaris mematuhi peraturan perundang-undangan serta menerapkan prinsip-prinsip GCG.
6. Memberikan informasi yang dibutuhkan oleh Dewan Komisaris secara berkala dan/atau sewaktu-waktu apabila diminta.
7. Mengkoordinasikan anggota Komite, jika diperlukan dalam rangka memperlancar tugas Dewan Komisaris.
8. Sebagai penghubung (*liaison officer*) Dewan Komisaris dengan pihak lain.

8. To prepare draft Reports of the Board of Commissioners.
9. In carrying out its duties, the Secretariat of the Board of Commissioners may, if necessary, be assisted by secretarial staff of the Board of Commissioners, whose appointment or dismissal is determined by the Board of Commissioners.
10. For each Committee, the Secretary of the Board of Commissioners is requested to provide assistance to facilitate the execution of the relevant duties.
11. To provide data/information required by the Board of Commissioners and the Committees of the Board of Commissioners.
12. To carry out other duties as assigned by the Board of Commissioners.

AUTHORITIES OF THE SECRETARY OF THE BOARD OF COMMISSIONERS

The Secretary of the Board of Commissioners has the following authorities:

1. To regulate the rules of procedure for the secretarial activities of the Board of Commissioners.
2. To ensure that documents relating to the conduct of activities are properly stored within the Company.
3. To invite and convene meetings within the scope of the Secretariat of the Board of Commissioners or as directed by the Board of Commissioners.
4. To conduct an annual performance evaluation of the secretarial staff of the Board of Commissioners at the end of each year.
5. To ensure that the Board of Commissioners complies with applicable laws and regulations and applies GCG principles.
6. To provide information required by the Board of Commissioners on a periodic basis and/or at any time upon request.
7. To coordinate Committee members, if necessary, in order to facilitate the discharge of the Board of Commissioners' duties.
8. To serve as the liaison officer between the Board of Commissioners and other parties.

PROFIL SEKRETARIS DEWAN KOMISARIS

PROFILE OF THE SECRETARY OF THE BOARD OF COMMISSIONERS

AGUS DARMAWAN Sekretaris Dewan Komisaris / Secretary of the Board of Commissioners	
Masa Jabatan / Term of Office	01 Februari 2024 - 01 Februari 2027 / February 1, 2024 – February 1, 2027
Kewarganegaraan / Nationality	Indonesia / Indonesian
Usia (2025) / Age (2025)	49 tahun / 49 years old
Tempat/Tanggal Lahir / Place/Date of Birth	Sumenep, 01 Agustus 1976 / Sumenep, August 1, 1976
Domisili / Domicile	Jakarta
Riwayat Penunjukan / Appointment History	Surat Keputusan Dewan Komisaris PT Semen Baturaja (Persero) Tbk No. SK-01/ DK-SB/I/2024 tanggal 22 Januari 2024 / Decree of the Board of Commissioners of PT Semen Baturaja (Persero) Tbk No. SK-01/DK-SB/I/2024 dated January 22, 2024
Riwayat Pendidikan / Educational Background	• S3 – Doktor Ilmu Hukum, Universitas Padjadjaran (2016) / Doctoral Degree (S3) – Doctor of Legal Studies, Universitas Padjadjaran (2016) • S2 – Magister Hukum, Universitas Indonesia (2010) / Master's Degree (S2) – Master of Law, Universitas Indonesia (2010) • S1 – Teknik Mesin, ITS Surabaya (2001) / Bachelor's Degree (S1) – Mechanical Engineering, ITS Surabaya (2001) • S1 – Fakultas Hukum, Universitas Airlangga Surabaya (2000) / Bachelor's Degree (S1) – Faculty of Law, Universitas Airlangga Surabaya (2000)
Riwayat Pekerjaan / Employment History	• Jabatan Fungsional Penata Kelola Perusahaan Negara Ahli Madya, Asdep Hukum Korporasi, Kementerian BUMN (2023-sekarang) / Functional Position as Intermediate Expert in State-Owned Enterprise Governance, Deputy Assistant for Corporate Law, Ministry of State-Owned Enterprises (2023–present) • Kepala Sub Bidang Layanan Hukum 1A, Keasdepan Layanan Hukum, Kedeputian Infrastruktur Bisnis, Kementerian BUMN (2017-2020) / Head of Sub-Division for Legal Services 1A, Deputy Assistantship for Legal Services, Business Infrastructure Deputy, Ministry of State-Owned Enterprises (2017–2020) • Kepala Sub Bagian Ketatalaksanaan, Biro Organisasi dan Ketatalaksanaan, Sekretariat Jenderal, Kementerian Keuangan RI (2011-2017) / Head of Sub-Division for Organizational Management, Bureau of Organization and Management, Secretariat General, Ministry of Finance of the Republic of Indonesia (2011–2017) • Kepala Sub Divisi Pembiayaan dan Hukum, Pusat Investasi Pemerintah, Sekretariat Jenderal, Kementerian Keuangan RI (2009-2011) / Head of Sub-Division for Financing and Law, Government Investment Center, Secretariat General, Ministry of Finance of the Republic of Indonesia (2009–2011) • Sekretaris Dewan Komisaris PT Pos Indonesia (Persero) (2019-2024) / Secretary of the Board of Commissioners of PT Pos Indonesia (Persero) (2019–2024)
Sertifikasi yang Dimiliki / Certifications Held	• Certified Legal Auditor (CLA), dengan kualifikasi/kompetensi Ahli Auditor Hukum, Badan Nasional Sertifikasi Profesi/Lembaga Sertifikasi Profesi Auditor Hukum Indonesia. No. Sertifikat 74110 2511 000118 2024 tanggal 25 Maret 2024 / Certified Legal Auditor (CLA), with qualification/competency as Legal Audit Expert, National Professional Certification Agency/Indonesian Legal Auditor Professional Certification Institute. Certificate No. 74110 2511 000118 2024 dated March 25, 2024 • *Certified Chief Governance Officer* (CCGO) tahun 2023, LSP MKS dan Komite Akreditasi Nasional. No Sertifikat 2023-10-06-15779 tanggal 05 Oktober 2023 / Certified Chief Governance Officer (CCGO), 2023, LSP MKS and National Accreditation Committee. Certificate No. 2023-10-06-15779 dated October 5, 2023
Rangkap Jabatan / Concurrent Positions	*Certified Chief Governance Officer* (CCGO) tahun 2023, LSP MKS dan Komite Akreditasi Nasional. Nomor Sertifikat 2023-10-06-15779 tanggal 05 Oktober 2023 / Certified Chief Governance Officer (CCGO), 2023, LSP MKS and National Accreditation Committee. Certificate No. 2023-10-06-15779 dated October 5, 2023.
Hubungan Afiliasi / Affiliated Relationships	Tidak ada hubungan afiliasi dengan anggota Dewan Komisaris, anggota Direksi lainnya dan pemegang saham utama / No affiliated relationships with members of the Board of Commissioners, other members of the Board of Directors, or the principal shareholders.
Kepemilikan Saham / Share Ownership	Tidak memiliki saham SMBR / Does not hold any SMBR shares

PROGRAM PENGEMBANGAN KOMPETENSI

Sekretaris Dewan Komisaris mengikuti program pengembangan kompetensi seperti pelatihan, seminar, *workshop* sebagai berikut:

Tabel Program Kompetensi Deawn Komisaris Tahun 2025

No	Jenis Pelatihan / *Type of Training*	Waktu Pelaksanaan / *Date of Implementation*	Penyelenggara / *Organizer*
1	Legal Drafting dan Serfifikasi Ahli Perancang Kontrak / Legal Drafting and Contract Drafting Expert Certification	Jakarta, 21-23, 25 dan 28/29 April 2025 / Jakarta, April 21–23, 25, and 28–29, 2025	Kementerian BUMN / Ministry of State-Owned Enterprises

COMPETENCY DEVELOPMENT PROGRAM

The Secretary of the Board of Commissioners participates in competency development programs such as training sessions, seminars, and workshops, as follows:

Table of Competency Development Programs of the Board of Commissioners for the Year 2025

REMUNERASI SEKRETARIS DEWAN KOMISARIS

Kebijakan

Dasar kebijakan remunerasi Sekretaris Dewan Komisaris terdapat pada Surat Keputusan Dewan Komisaris tentang Pemberhentian dan Pengangkatan Anggota Sekretariat Dewan Komisaris.

Besaran Remunerasi

Tabel Remunerasi Sekretaris Dewan Komisaris Tahun 2025

REMUNERATION OF THE SECRETARY OF THE BOARD OF COMMISSIONERS

Policy

The basis of the remuneration policy for the Secretary of the Board of Commissioners is set forth in the Decree of the Board of Commissioners concerning the Dismissal and Appointment of Members of the Secretariat of the Board of Commissioners.

Amount of Remuneration

Table of Remuneration of the Secretary of the Board of Commissioners in 2025

Nama / *Name*	Jabatan / *Position*	Gaji Per Bulan / *Monthly Salary*	Tunjangan Hari Raya / *Religious Holiday Allowance*	Tunjangan Per Bulan / *Monthly Allowance*	Total Remunerasi / *Total Remuneration*
Agus Darmawan	Sekretaris Dewan Komisaris / Secretary of the Board of Commissioners	28.500.000	28.500.000	5.700.000	438.900.000

*) Diberhentikan menjadi Direksi berdasarkan Keputusan RUPST tanggal 27 Mei 2025

**) Diangkat menjadi Direksi berdasarkan Keputusan RUPST tanggal 27 Mei 2025

*) Diberhentikan menjadi Direksi berdasarkan Keputusan RUPST tanggal 27 Mei 2025

**) Diangkat menjadi Direksi berdasarkan Keputusan RUPST tanggal 27 Mei 2025

LAPORAN PELAKSANAAN KEGIATAN SEKRETARIS DEWAN KOMISARIS

Di tahun 2025, Sekretaris Dewan Komisaris telah melaksanakan tugas dan tanggung jawab sebagai berikut:

1. Mempersiapkan rapat, termasuk bahan rapat (briefing sheet) Dewan Komisaris.
2. Membuat risalah rapat Dewan Komisaris sesuai ketentuan Anggaran Dasar (12 risalah rapat).

REPORT ON THE ACTIVITIES OF THE SECRETARY OF THE BOARD OF COMMISSIONERS

In 2025, the Secretary of the Board of Commissioners has carried out the following duties and responsibilities:

1. Preparing meetings, including meeting materials (briefing sheets) for the Board of Commissioners.
2. Preparing the minutes of meetings of the Board of Commissioners in accordance with the provisions of the Articles of Association (12 meeting minutes).

3. Mengadministrasikan dokumen Dewan Komisaris, baik surat masuk, surat keluar, risalah rapat maupun dokumen lainnya.
4. Menyusun rancangan kerja dan anggaran Dewan Komisaris.
5. Menyusun rancangan laporan - laporan Dewan Komisaris.
6. Melaksanakan tugas lain dari Dewan Komisaris.

3. Administering the documents of the Board of Commissioners, including incoming correspondence, outgoing correspondence, minutes of meetings, and other documents.
4. Preparing the draft work plan and budget of the Board of Commissioners.
5. Preparing draft reports of the Board of Commissioners.
6. Carrying out other duties as assigned by the Board of Commissioners.

KOMITE AUDIT

Komite Audit dibentuk oleh Dewan Komisaris guna mendukung efektivitas pelaksanaan fungsi pengawasan terkait laporan keuangan, sistem pengendalian internal, pelaksanaan fungsi audit internal dan eksternal serta manajemen risiko, dan kepatuhan terhadap peraturan perundang-undangan yang berlaku.

DASAR HUKUM

Pembentukan Komite Audit berdasarkan pada ketentuan sebagai berikut:

1. Peraturan Menteri BUMN No. PER-3/MBU/03/2023 Tahun 2023.
2. Peraturan Otoritas Jasa Keuangan No. 55/POJK.04/2015 tanggal 23 Desember 2015 tentang Pembentukan dan Pedoman Pelaksanaan Kerja Komite Audit.
3. Keputusan Dewan Komisaris Perusahaan PT Semen Baturaja (Persero) Tbk No. SK- 01/DK-SB/I/2020 tentang Piagam Komite Audit.
4. Anggaran Dasar Perusahaan Perseroan (Persero) PT Semen Baturaja Tbk, sebagaimana telah beberapa kali diubah terakhir dengan Akta No. 69 tahun 2024.

PIAGAM KOMITE AUDIT

Pelaksanaan tugas dan tanggung jawab Komite Audit mengacu pada Piagam Komite Audit No. SK-01/DKSB/1/2020 tanggal 06 Januari 2020 dengan memperhatikan peraturan perundang-undangan. Piagam Komite Audit ini digunakan sebagai pedoman dan tata tertib yang mengikat seluruh anggota agar dapat melaksanakan tugas dan tanggung jawabnya secara efisien, efektif, transparan, profesional, independen, dapat dipertanggungjawabkan, dan sesuai dengan peraturan perundang-undangan yang berlaku.

AUDIT COMMITTEE

The Audit Committee is established by the Board of Commissioners to support the effectiveness of the supervisory function with respect to financial reporting, the internal control system, the implementation of internal and external audit functions, risk management, and compliance with applicable laws and regulations.

LEGAL BASIS

The establishment of the Audit Committee is based on the following provisions:

1. Regulation of the Minister of State-Owned Enterprises No. PER-3/MBU/03/2023 of 2023.
2. Financial Services Authority Regulation No. 55/POJK.04/2015 dated December 23, 2015, concerning the Establishment and Guidelines for the Implementation of the Audit Committee's Work.
3. Decree of the Board of Commissioners of PT Semen Baturaja (Persero) Tbk No. SK-01/DK-SB/I/2020 concerning the Audit Committee Charter.
4. The Articles of Association of PT Semen Baturaja (Persero) Tbk, as amended several times, most recently by Deed No. 69 of 2024.

AUDIT COMMITTEE CHARTER

The execution of the duties and responsibilities of the Audit Committee is governed by the Audit Committee Charter No. SK-01/DKSB/1/2020 dated January 6, 2020, with due regard to applicable laws and regulations. The Audit Committee Charter serves as a binding guideline and rules of procedure for all members to ensure that they carry out their duties and responsibilities in an efficient, effective, transparent, professional, independent, accountable, and legally compliant manner.

Piagam Komite Audit memiliki cakupan, di antaranya:

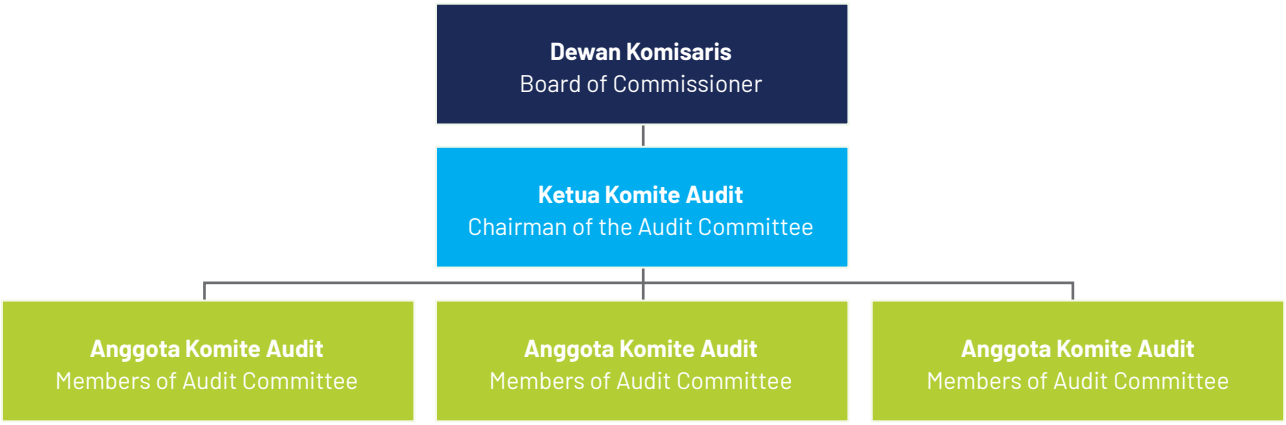
1. Latar Belakang dan Tujuan.
2. Lingkup Peran.
3. Wewenang.
4. Kewajiban dan Tanggung Jawab.
5. Organisasi dan Keanggotaan.
6. Rapat Komite.
7. Kode Etik.
8. Pertanggungjawaban.
9. Amandemen Piagam dan Kinerja Komite Audit.

The Audit Committee Charter covers the following, among others:

1. Background and Objectives.
2. Scope of Role.
3. Authorities.
4. Obligations and Responsibilities.
5. Organization and Membership.
6. Committee Meetings.
7. Code of Conduct.
8. Accountability.
9. Amendment of the Charter and Audit Committee Performance.

STRUKTUR KOMITE AUDIT

STRUKTUR KOMITE AUDIT



Kedudukan Komite Audit berada di bawah dan bertanggung jawab langsung kepada Dewan Komisaris. Anggota Komite Audit diangkat dan diberhentikan oleh Dewan Komisaris. Komite Audit dipimpin oleh Komisaris Independen selaku ketua merangkap anggota. Ketua Komite Audit berhak mengusulkan penggantian anggota Komite Audit jika salah seorang dari anggota Komite Audit berakhir masa tugasnya, mengundurkan diri atau diberhentikan. Komite Audit juga berkewajiban memberikan laporan pelaksanaan tugas Komite Audit kepada Dewan Komisaris dan harus memenuhi asas profesionalisme, objektivitas dan independen.

The Audit Committee is positioned under and is directly accountable to the Board of Commissioners. Members of the Audit Committee are appointed and dismissed by the Board of Commissioners. The Audit Committee is led by an Independent Commissioner serving as Chairperson concurrently as a member. The Chairperson of the Audit Committee has the right to propose the replacement of a member of the Audit Committee in the event that one of the members' terms of office expires, or the member resigns or is dismissed. The Audit Committee is also obligated to submit a report on the implementation of the Audit Committee's duties to the Board of Commissioners and must uphold the principles of professionalism, objectivity, and independence.

PERSYARATAN KOMITE AUDIT

Perusahaan telah mengatur persyaratan anggota Komite Audit yang mencakup:

AUDIT COMMITTEE REQUIREMENTS

The Company has established the requirements for members of the Audit Committee, which include the following:

1. Berkewajiban memiliki integritas yang tinggi, kemampuan, pengetahuan, pengalaman sesuai dengan bidang pekerjaannya, serta mampu berkomunikasi dengan baik.
2. Berkewajiban memahami laporan keuangan, bisnis perusahaan khususnya yang terkait dengan layanan jasa atau kegiatan usaha Emiten atau Perusahaan Publik, proses audit, manajemen risiko, dan peraturan perundang-undangan di bidang Pasar Modal serta peraturan perundang-undangan terkait lainnya.
3. Berkewajiban mematuhi kode etik Komite Audit yang ditetapkan oleh Emiten atau Perusahaan Publik.
4. Bersedia meningkatkan kompetensi secara terus menerus melalui pendidikan dan pelatihan.
5. Berkewajiban memiliki paling sedikit 1 (satu) anggota yang berpengalaman dan memiliki keahlian di bidang audit, akuntansi dan keuangan.
6. Bukan merupakan orang dalam Kantor Akuntan Publik, Kantor Konsultan Hukum, Kantor Jasa Penilai Publik atau pihak lain yang memberi jasa asuransi, jasa non-asuransi, jasa penilai dan/atau jasa konsultasi lain kepada Emiten atau Perusahaan Publik yang bersangkutan dalam waktu 6 (enam) bulan terakhir.
7. Bukan merupakan orang yang bekerja atau mempunyai wewenang dan tanggung jawab untuk merencanakan, memimpin, mengendalikan, atau mengawasi kegiatan Emiten atau Perusahaan Publik tersebut dalam waktu 6 (enam) bulan terakhir, kecuali Komisaris Independen.
8. Tidak memiliki saham langsung maupun tidak langsung pada Emiten atau Perusahaan Publik.
9. Dalam hal anggota Komite Audit memperoleh saham Emiten atau Perusahaan Publik baik langsung maupun tidak langsung akibat suatu peristiwa hukum, saham tersebut wajib dialihkan kepada pihak lain dalam jangka waktu paling lama 6 (enam) bulan setelah diperolehnya saham tersebut.
10. Tidak mempunyai hubungan afiliasi dengan anggota Dewan Komisaris, anggota Direksi, atau Pemegang Saham Utama Emiten atau Perusahaan Publik.
11. Tidak mempunyai hubungan usaha baik langsung maupun tidak langsung yang berkaitan dengan kegiatan usaha Emiten atau Perusahaan Publik.

1. Must possess high integrity, capability, knowledge, and experience in accordance with their field of work, and must be able to communicate effectively.
2. Must have an understanding of financial statements, the Company's business, particularly in relation to the services or business activities of the Issuer or Public Company, the audit process, risk management, and applicable Capital Market laws and regulations, as well as other related laws and regulations.
3. Must comply with the Code of Conduct of the Audit Committee as established by the Issuer or Public Company.
4. Must be willing to continuously enhance their competencies through education and training.
5. Must have at least 1 (one) member with experience and expertise in the fields of audit, accounting, and finance.
6. Must not be a person affiliated with a Public Accounting Firm, Law Consulting Firm, Public Appraisal Services Firm, or any other party providing assurance services, non-assurance services, appraisal services, and/or other consulting services to the relevant Issuer or Public Company within the last 6 (six) months.
7. Must not be a person who works for or has the authority and responsibility to plan, lead, control, or supervise the activities of the relevant Issuer or Public Company within the last 6 (six) months, with the exception of an Independent Commissioner.
8. Must not hold shares, either directly or indirectly, in the Issuer or Public Company.
9. In the event that a member of the Audit Committee acquires shares in the Issuer or Public Company, either directly or indirectly, as a result of a legal event, such shares must be transferred to another party within a maximum period of 6 (six) months from the date of acquisition of such shares.
10. Must not have any affiliated relationship with members of the Board of Commissioners, members of the Board of Directors, or the Principal Shareholders of the Issuer or Public Company.
11. Must not have any business relationship, either directly or indirectly, relating to the business activities of the Issuer or Public Company.

KOMPOSISI DAN MASA JABATAN KOMITE AUDIT

Masa jabatan Komite Audit mengacu pada Peraturan Otoritas Jasa Keuangan No. 55/POJK.04/2015 tanggal 23 Desember 2015 tentang Pembentukan dan Pedoman Pelaksanaan Kerja Komite Audit, yang memuat bahwa Komite Audit terdiri paling sedikit 3 (tiga) orang anggota yang berasal dari Komisaris Independen dan pihak dari luar perusahaan publik yang diangkat dan diberhentikan oleh Dewan Komisaris. Ketua Komite Audit harus diketuai oleh Komisaris Independen.

Hingga 31 Desember 2025, terdapat perubahan komposisi Komite Audit. Informasi komposisi Komite Audit Perseroan adalah sebagai berikut:

Tabel Komposisi Komite Audit Tahun 2025

KOMPOSISI DAN MASA JABATAN KOMITE AUDIT

The term of office of the Audit Committee refers to the Financial Services Authority Regulation No. 55/POJK.04/2015 dated December 23, 2015, concerning the Establishment and Guidelines for the Implementation of the Audit Committee's Work, which stipulates that the Audit Committee must consist of at least 3 (three) members who are appointed and dismissed by the Board of Commissioners, and who come from Independent Commissioners and parties from outside the public company. The Head of the Audit Committee must be an Independent Commissioner.

As of December 31, 2025, there were changes in the composition of the Audit Committee. The information on the composition of the Company's Audit Committee is as follows:

Tabel Komposisi Komite Audit Tahun 2025

Nama / *Name*	Jabatan / *Position*	Dasar Pengangkatan / *Basis of Appointmetn*	Dasar Pemberhentian / *Basis of Dismissal*	Periode Jabatan / *Term of Office*
Chowadja Sanova	Ketua Komite Audit / Head of Audit Committee	Surat Keputusan Dewan Komisaris PT Semen Baturaja Tbk No. SK- 04/DK-SB/II/2023 tanggal 28 Februari 2023 / Board of Commissioners Decree of PT Semen Baturaja Tbk No. SK-04/DK-SB/II/2023 dated February 28, 2023	Surat Keptuusan Dewan Komisaris PT Semen Baturaja Tbk No. SK-0005/DK-SB/VI/2025 tanggal 12 Juni 2025 / Board of Commissioners Decree of PT Semen Baturaja Tbk No. SK-0005/DK-SB/VI/2025 dated June 12, 2025	3 Februari 2023 – 12 Juni 2025 / February 3, 2023 – June 12, 2025
Feryzal Adham	Ketua Komite Audit / Head of Audit Committee	Surat Keputusan Dewan Komisaris PT Semen Baturaja Tbk No. SK-0005/DK-SB/VI/2025 Tanggal 12 Juni 2025 / Board of Commissioners Decree of PT Semen Baturaja Tbk No. SK-0005/DK-SB/VI/2025 dated June 12, 2025	-	12 Juni 2025 - sampai dengan berakhirnya masa jabatan sebagai Dewan Komisaris SMBR / June 12, 2025 – until the end of tenure as SMBR Commissioner
Alex Iskandar Munaf*	Anggota Komite Audit / Member of Audit Committee	Surat Keputusan Dewan Komisaris PT Semen Baturaja Tbk No. SK- 04/DK-SB/II/2023 tanggal 28 Februari 2023 / Board of Commissioners Decree of PT Semen Baturaja Tbk No. SK-04/DK-SB/II/2023 dated February 28, 2023	Keputusan RUPST tanggal 27 Mei 2025 / AGMS Resolution dated May 27, 2025	4 Desember 2023 – sampai dengan berakhirnya masa jabatan sebagai Dewan Komisaris SMBR / December 4, 2023 – until the end of tenure as SMBR Commissioner
Abu Bakar	Anggota Komite Audit / Member of Audit Committee	Surat Keputusan Dewan Komisaris PT Semen Baturaja Tbk No. SK-04/DK-SB/II/2023 tanggal 28 Februari 2023 / Board of Commissioners Decree of PT Semen Baturaja Tbk No. SK-04/DK-SB/II/2023 dated February 28, 2023	Surat Keputusan Dewan Komisaris PT Semen Baturaja Tbk No. SK-0005/DK-SB/VI/2025 tanggal 12 Juni 2025 / Board of Commissioners Decree of PT Semen Baturaja Tbk No. SK-0005/DK-SB/VI/2025 dated June 12, 2025	1 Maret 2023 – 12 Juni 2025 / March 1, 2023 – June 12, 2025

Nama / *Name*	Jabatan / *Position*	Dasar Pengangkatan / *Basis of Appointmetn*	Dasar Pemberhentian / *Basis of Dismissal*	Periode Jabatan / *Term of Office*
Ramza Aziz	Anggota Komite Audit / Member of Audit Committee	Surat Keputusan Dewan Komisaris - PT Semen Baturaja Tbk No. SK-07/DK-SB/VI/2023 tanggal 30 Juni 2023 / Board of Commissioners Decree of PT Semen Baturaja Tbk No. SK-07/DK-SB/VI/2023 dated June 30, 2023	-	12 Juni 2025 – 12 Juni 2028 / June 12, 2025 – June 12, 2028
M. Nur A. Birton	Anggota Komite Audit / Member of Audit Committee	Surat Keputusan Dewan Komisaris - PT Semen Baturaja Tbk No. SK-0005/DK-SB/VI/2025 Tanggal 12 Juni 2025 / Board of Commissioners Decree of PT Semen Baturaja Tbk No. SK-0005/DK-SB/VI/2025 dated June 12, 2025	-	12 Juni 2025 – 12 Juni 2028 / June 12, 2025 – June 12, 2028

*) Diberhentikan menjadi Dewan Komisaris berdasarkan Keputusan RUPST tanggal 27 Mei 2025 /

*) Dismissed from the Board of Commissioners based on the AGMS Resolution dated May 27, 2025.

PROFIL KOMITE AUDIT

Ketua Komite Audit

AUDIT COMMITTEE PROFILE

Head of the Audit Committee

CHOWADJA SANOVA* Ketua Komite Audit / *Head of the Audit Committee*	
Masa Jabatan / Term of Office	3 Februari 2023 – 12 Juni 2025 / February 3, 2023 – June 12, 2025
Dasar Pengangkatan / Basis of Appointment	Surat Keputusan Dewan Komisaris PT Semen Baturaja Tbk No. SK- 04/DK-SB/II/2023 tanggal 28 Februari 2023 / Decree of the Board of Commissioners of PT Semen Baturaja Tbk No. SK-04/DK-SB/II/2023 dated February 28, 2023
Dasar Pemberhentian / Basis of Dismissal	Surat Keputusan Dewan Komisaris PT Semen Baturaja Tbk No. SK-0005/DK-SB/VI/2025 tanggal 12 Juni 2025 / Board of Commissioners Decree of PT Semen Baturaja Tbk No. SK-0005/DK-SB/VI/2025 dated June 12, 2025

*) Tidak menjabat sejak 12 Juni 2025

*) No longer serving as of June 12, 2025

Profil Chowadja Sanova telah disajikan dalam "Profil Dewan Komisaris" pada bab "Profil Perusahaan" yang terdapat dalam Laporan Tahunan.

The profile of Chowadja Sanova has been presented in the "Board of Commissioners Profile" section in the "Company Profile" chapter of the Annual Report.

FERYZAL ADHAM Ketua Komite Audit / *Head of the Audit Committee*	
Dasar Pengangkatan / Basis of Appointment	Surat Keputusan Dewan Komisaris PT Semen Baturaja Tbk No. SK-0005/DK-SB/VI/2025 Tanggal 12 Juni 2025 / Decree of the Board of Commissioners of PT Semen Baturaja Tbk No. SK-0005/DK-SB/VI/2025 dated June 12, 2025

Profil Feryzal Adham telah disajikan dalam "Profil Dewan Komisaris" pada bab "Profil Perusahaan" yang terdapat dalam Laporan Tahunan.

The profile of Feryzal Adham has been presented in the "Board of Commissioners' Profile" section in the "Company Profile" chapter of the Annual Report.

Anggota Komite Audit / Members of the Audit Committee

ALEX ISKANDAR MUNAF* Anggota Komite Audit / *Members of the Audit Committee*	
Masa Jabatan / Term of Office	4 Desember 2023 – 27 Mei 2025 / December 4, 2023 – May 27, 2025
Dasar Pengangkatan / Basis of Appointment	Surat Keputusan Dewan Komisaris PT Semen Baturaja Tbk No. SK- 04/DK-SB/II/2023 tanggal 28 Februari 2023 / Decree of the Board of Commissioners of PT Semen Baturaja Tbk No. SK-04/DK-SB/II/2023 dated February 28, 2023
Dasar Pemberhentian / Basis of Dismissal	Keputusan RUPST tanggal 27 Mei 2025 / AGMS Resolution dated May 27, 2025

*) Diberhentikan menjadi Dewan Komisaris berdasarkan Keputusan RUPST tanggal 27 Mei 2025

*) Dismissed as member of the Board of Commissioners pursuant to the AGMS Resolution dated May 27, 2025.

Profil Alex Iskandar Munaf telah disajikan dalam "Profil Dewan Komisaris" pada bab "Profil Perusahaan" yang terdapat dalam Laporan Tahunan

The profile of Alex Iskandar Munaf has been presented in the "Board of Commissioners' Profile" section in the "Company Profile" chapter of the Annual Report.

ABU BAKAR* Anggota Komite Audit / *Member of the Audit Committee*	
Masa Jabatan / Term of Office	1 Maret 2023 – 1 Maret 2026 / March 1, 2023 – March 1, 2026
Kewarganegaraan / Citizenship	Indonesia / Indonesian
Usia (2025) / Age (2025)	61 tahun / 61 years old
Tempat/Tanggal Lahir / Place/Date of Birth	Aceh, 31 Desember 1964 / Aceh, December 31, 1964
Domisili / Domicile	Bogor, Jawa Barat / Bogor, West Java
Riwayat Penunjukan / Appointment History	Surat Keputusan Dewan Komisaris PT Semen Baturaja Tbk No. SK-04/DK-SB/II/2023 tanggal 28 Februari 2023 / Decree of the Board of Commissioners of PT Semen Baturaja Tbk No. SK-04/DK-SB/II/2023 dated February 28, 2023
Riwayat Pendidikan / Educational Background	S1-Ekonomi di Universitas Syiahkuala Banda Aceh (1990) / Bachelor's Degree (S1) – Economics, Universitas Syiahkuala, Banda Aceh (1990)
Riwayat Pekerjaan / Employment History	• Anggota Dewan Komisaris dan Kepala Audit PT Industri Nuklir Indonesia (Persero) (2016-2021) / Member of the Board of Commissioners and Head of Audit, PT Industri Nuklir Indonesia (Persero) (2016–2021) • Komite Audit PT Brantas Energi (2021) / Member of the Audit Committee, PT Brantas Energi (2021) • Komite Audit Biofarma (Persero) (2014-2016) / Member of the Audit Committee, Biofarma (Persero) (2014–2016) • Komite Audit PT Permodalan Nasional Madani (Persero) (2013) / Member of the Audit Committee, PT Permodalan Nasional Madani (Persero) (2013) • Komite Audit Perum LKBN Antara (2012-2013) / Member of the Audit Committee, Perum LKBN Antara (2012–2013) • Analisis Keuangan dan Manajemen Risiko di Deputi Bidang Keuangan dan Manajemen Risiko (2019-2020) / Financial Analysis and Risk Management at the Deputy for Finance and Risk Management (2019–2020) • Fungsional Auditor Madyan pada Inspektorat kementerian BUMN (2012-2019) / Intermediate Functional Auditor at the Inspectorate of the Ministry of State-Owned Enterprises (2012–2019) • Kepala Sekretariat, Fungsional Auditor Madya dan Supervisor Unit Pusat Pengendalian Program dan Proyek Rehabilitasi dan Rekonstruksi BRR NAD-Nias (2005-2009) / Head of Secretariat, Intermediate Functional Auditor, and Supervisor of the Program and Project Control Center Unit for the Rehabilitation and Reconstruction of BRR NAD-Nias (2005–2009) • Fungsional Auditor sampai jenjang Auditor Madya pada Badan Pengawasan Keuangan dan Pembangunan (BPKPP) tahun (1991-2021) / Functional Auditor up to the level of Intermediate Auditor at the Financial and Development Supervisory Agency (BPKP) (1991–2021)
Sertifikasi yang Dimiliki / Certifications Held	Belum memiliki sertifikasi / No certifications held
Rangkap Jabatan / Concurrent Positions	Tidak memiliki rangkap jabatan / No concurrent positions held

ABU BAKAR* Anggota Komite Audit / *Member of the Audit Committee*	
Hubungan Afiliasi / Affiliated Relationships	Tidak ada hubungan afiliasi dengan anggota Dewan Komisaris, anggota Direksi lainnya dan pemegang saham utama / No affiliated relationships with members of the Board of Commissioners, other members of the Board of Directors, or the principal shareholders
Kepemilikan Saham / Share Ownership	Tidak memiliki saham SMBR / Does not hold any SMBR shares

*) Diberhentikan menjadi Anggota Komite Audit berdasarkan Surat Keputusan Dewan Komisaris PT Semen Baturaja Tbk No. SK-0005/DK-SB/VI/2025 Tanggal 12 Juni 2025

*) Dismissed as a Member of the Audit Committee based on the Board of Commissioners Decree of PT Semen Baturaja Tbk No. SK-0005/DK-SB/VI/2025 dated June 12, 2025

RAMZA AZIZ Anggota Komite Audit / *Member of the Audit Committee*	
Masa Jabatan / Term of Office	1 Juli 2023 – 12 Juni 2028 / July 1, 2023 – June 12, 2028
Kewarganegaraan / Citizenship	Indonesia / Indonesian
Usia (2025) / Age (2025)	57 tahun / 57 years old
Tempat/Tanggal Lahir / Place/Date of Birth	Aceh Besar, 28 Maret 1968 / Aceh Besar, March 28, 1968
Domisili / Domicile	Bekasi Selatan, Jawa Barat / South Bekasi, West Java
Riwayat Penunjukan / Appointment History	Surat Keputusan Dewan Komisaris PT Semen Baturaja Tbk No. SK-07/DK-SB/VI/2023 tanggal 30 Juni 2023 / Decree of the Board of Commissioners of PT Semen Baturaja Tbk No. SK-07/DK-SB/VI/2023 dated June 30, 2023
Riwayat Pendidikan / Educational Background	S1-Akuntansi di Universitas Syiahkuala Banda Aceh (1994) / Bachelor's Degree (S1) – Accounting, Universitas Syiahkuala, Banda Aceh (1994)
Riwayat Pekerjaan / Employment History	• General Manager Accounting PT Mitsubishi Motors Krama Yudha Indonesia (Agustus 2015-Juli 2023) / General Manager Accounting, PT Mitsubishi Motors Krama Yudha Indonesia (August 2015 – July 2023) • Finance & Accounting Manager PT Hitachi Power Systems Indonesia (2002-2015) / Finance & Accounting Manager, PT Hitachi Power Systems Indonesia (2002–2015) • Finance & Accounting Supervisor PT Hitachi Power Systems Indonesia (1998-2002) / Finance & Accounting Supervisor, PT Hitachi Power Systems Indonesia (1998–2002) • Accounting Staff PT Aria Indonesia Jaya (1994-1995) / Accounting Staff, PT Aria Indonesia Jaya (1994–1995)
Sertifikasi yang Dimiliki / Certifications Held	Belum memiliki sertifikasi / No certifications held
Rangkap Jabatan / Concurrent Positions	Tidak memiliki rangkap jabatan / No concurrent positions held
Hubungan Afiliasi / Affiliated Relationships	Tidak ada hubungan afiliasi dengan anggota Dewan Komisaris, anggota Direksi lainnya dan pemegang saham utama / No affiliated relationships with members of the Board of Commissioners, other members of the Board of Directors, or the principal shareholders
Kepemilikan Saham / Share Ownership	Tidak memiliki saham SMBR / Does not hold any SMBR shares

M. NUR A. BIRTON Anggota Komite Audit / *Member of the Audit Committee*	
Masa Jabatan / Term of Office	12 Juni 2025 – 12 Juni 2028 / June 12, 2025 – June 12, 2028
Kewarganegaraan / Citizenship	Indonesia / Indonesian
Usia (2025) / Age (2025)	58 tahun / 58 years old
Tempat/Tanggal Lahir / Place/Date of Birth	Bireuen, 02 November 1967 / Bireuen, November 2, 1967
Domisili / Domicile	Jakarta Timur, Jakarta / East Jakarta, Jakarta
Riwayat Penunjukan / Appointment History	Surat Keputusan Dewan Komisaris PT Semen Baturaja Tbk No. SK-0005/DK-SB/VI/2025 Tanggal 12 Juni 2025 / Decree of the Board of Commissioners of PT Semen Baturaja Tbk No. SK-0005/DK-SB/VI/2025 dated June 12, 2025
Riwayat Pendidikan / Educational Background	• S-3 Ilmu Akuntansi di Universitas Brawijaya Malang (2015) / Doctoral Degree (S3) – Accounting, Universitas Brawijaya, Malang (2015) • S-2 Keuangan Syariah di Universitas Indonesia (2004) / Master's Degree (S2) – Islamic Finance, Universitas Indonesia (2004) • S-1-Akuntansi di Universitas Syiahkuala Banda Aceh (1992) / Bachelor's Degree (S1) – Accounting, Universitas Syiahkuala, Banda Aceh (1992
Riwayat Pekerjaan / Employment History	• Editor In Chief Jurnal Akuntansi dan Governance (2020 – Sekarang) / Editor-in-Chief, Journal of Accounting and Governance (2020 – present) • Direktur PT Medina Mitra Solusi (2007 – 2023) / Director, PT Medina Mitra Solusi (2007 – 2023) • Ketua Program Studi Magister Akuntansi Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Jakarta (2015 – 2023) / Head of the Master of Accounting Study Program, Faculty of Economics and Business, Universitas Muhammadiyah Jakarta (2015 – 2023) • Anggota Komite Audit PT Industri Nuklir Indonesia (Persero) (2016 – 2021) / Audit Committee, PT Industri Nuklir Indonesia (Persero) (2016 – 2021) • Anggota Badan Pengawas BMT Prima Syariah, Pasar Rebo Jakarta Timur (2015 – 2019) / Member of the Supervisory Board, BMT Prima Syariah, Pasar Rebo, East Jakarta (2015 – 2019) • Ketua Pusat Penelitian dan Pengabdian Masyarakat Fakultas Ekonomi Universitas Muhammadiyah Jakarta (2013 – 2015) / Head of the Research and Community Service Center, Faculty of Economics, Universitas Muhammadiyah Jakarta (2013 – 2015) • Ketua Program Studi Akuntansi Fakultas Ekonomi Universitas Muhammadiyah Jakarta (2010 – 2011) / Head of the Accounting Study Program, Faculty of Economics, Universitas Muhammadiyah Jakarta (2010 – 2011) • Chief Accounting PT Prima Motor Data Solusi (2001 – 2004) / Chief Accounting, PT Prima Motor Data Solusi (2001 – 2004) • Senior Auditor KAP Makmun dan Djati (1999 – 2007) / Senior Auditor, KAP Makmun dan Djati (1999 – 2007)
Sertifikasi yang Dimiliki / Certifications Held	Izin Akuntan Berpraktik / Licensed Practicing Accountant
Rangkap Jabatan / Concurrent Positions	Tidak memiliki rangkap jabatan / No concurrent positions held
Hubungan Afiliasi / Affiliated Relationships	Tidak ada hubungan afiliasi dengan anggota Dewan Komisaris, anggota Direksi lainnya dan pemegang saham utama / No affiliated relationships with members of the Board of Commissioners, other members of the Board of Directors, or the principal shareholders
Kepemilikan Saham / Share Ownership	Tidak memiliki saham SMBR / Does not hold any SMBR shares

INDEPENDENSI ANGGOTA KOMITE AUDIT

Keanggotaan Komite Audit bersifat Independen sehingga Anggota Komite diharapkan mampu memberikan pendapat profesional secara bebas sesuai dengan etika profesionalnya tanpa memihak kepada siapa pun karena tidak adanya benturan kepentingan.

Hal tersebut juga berlaku untuk Ketua Komite Audit yang dijabat oleh Dewan Komisaris Independen atau anggota Dewan Komisaris yang dapat bertindak independen. Independensi komite tidak dapat dipisahkan moralitas yang melandasi integritasnya. Hal ini perlu menjadi perhatian penting karena Komite Audit merupakan pihak yang menjembatani antara eksternal auditor dan Perusahaan Komite Audit juga menjadi penghubung antara fungsi pengawasan Dewan Komisaris dengan internal auditor.

Seluruh anggota Komite Audit tidak memiliki hubungan afiliasi dengan manajemen Perusahaan termasuk menjabat salah satu jabatan dalam struktur organisasi Perusahaan maupun anak perusahaan.

Kualifikasi independensi dari anggota Komite Audit harus memenuhi kriteria sebagai berikut:

INDEPENDENCE OF THE AUDIT COMMITTEE MEMBERS

The membership of the Audit Committee is independent in nature, such that Committee members are expected to be able to provide professional opinions freely and in accordance with their professional ethics, without taking sides with any party, given the absence of conflicts of interest.

This also applies to the Head of the Audit Committee, who is held by an Independent Commissioner or a member of the Board of Commissioners who is capable of acting independently. The independence of the Committee cannot be separated from the morality that underpins its integrity. This is an important consideration, as the Audit Committee serves as a bridge between the external auditor and the Company. The Audit Committee also serves as a liaison between the supervisory function of the Board of Commissioners and the internal auditor.

All members of the Audit Committee do not have any affiliated relationships with the Company's management, including holding any position within the organizational structure of the Company or its subsidiaries.

The independence qualifications of the members of the Audit Committee must fulfill the following criteria:

Tabel Independensi Anggota Komite Audit / **Table of Independence of Audit Committee Members**

Kriteria Independensi / *Independence Criteria*	Chowadja Sanova***	Feryzal Adham****	Alex Iskandar Munaf*	Abu Bakar**	Ramza Aziz****	M. Nur A. Birton****
Menjunjung tinggi integritas, profesionalisme dan standar profesi dalam melaksanakan tugas dan tanggung jawabnya / Upholding integrity, professionalism, and professional standards in carrying out duties and responsibilities	✓	✓	✓	✓	✓	✓
Menjaga kerahasiaan dokumen, data dan informasi Perusahaan yang diperoleh, baik dari pihak internal maupun pihak eksternal / Maintaining the confidentiality of Company documents, data, and information obtained, whether from internal or external parties	✓	✓	✓	✓	✓	✓
Tidak menggunakan aset dan informasi penting yang berkaitan dengan Perusahaan, serta jabatannya untuk kepentingan Pribadi di luar ketentuan peraturan perundang-undangan serta kebijakan Perusahaan yang berlaku / Not using important assets and information relating to the Company, as well as their position, for personal interests beyond the provisions of applicable laws and regulations and the Company's policies	✓	✓	✓	✓	✓	✓

Kriteria Independensi / *Independence Criteria*	Chowadja Sanova***	Feryzal Adham****	Alex Iskandar Munaf*	Abu Bakar**	Ramza Aziz****	M. Nur A. Birton****
Tidak mengambil keuntungan Pribadi baik secara langsung maupun tidak langsung dari kegiatan Perusahaan selain penghasilan yang sah / Not deriving personal benefits, either directly or indirectly, from the Company's activities other than legitimate income	✓	✓	✓	✓	✓	✓
Mematuhi peraturan perundang-undangan yang berlaku, Anggaran Dasar, Pedoman Perilaku, Pedoman Tata Kelola Perusahaan serta kebijakan-kebijakan Perusahaan / Complying with applicable laws and regulations, the Articles of Association, the Code of Conduct, the Corporate Governance Guidelines, and the Company's policies	✓	✓	✓	✓	✓	✓

*) Diberhentikan menjadi Dewan Komisaris berdasarkan Keputusan RUPST tanggal 27 Mei 2025

**) Diberhentikan menjadi Anggota Komite Audit berdasarkan Surat Keputusan Dewan Komisaris PT Semen Baturaja Tbk No. SK-0005/DK-SB/VI/2025 Tanggal 12 Juni 2025

***) Sudah tidak menjabat sejak 12 Juni 2025

****) Menjabat sejak 12 Juni 2025

*) Dismissed as member of the Board of Commissioners pursuant to the AGMS Resolution dated May 27, 2025.

**) Dismissed as member of the Board of Commissioners pursuant to the Decree of the Board of Commissioners of PT Semen Baturaja Tbk No. SK-0005/DK-SB/VI/2025 dated June 12, 2025.

***) No longer serving as of June 12, 2025.

****) Serving as of June 12, 2025.

TUGAS DAN TANGGUNG JAWAB KOMITE AUDIT

Komite Audit memiliki tugas dan tanggung jawab sebagai berikut:

1. Memperkuat fungsi Dewan Komisaris dalam memastikan efektivitas sistem pengendalian intern dan efektivitas pelaksanaan tugas eksternal auditor dan internal auditor.
2. Menelaah pelaksanaan pemeriksaan oleh auditor internal, mengkaji kecukupan fungsi audit internal termasuk jumlah auditor, rencana kerja tahunan dan penugasan yang telah dilaksanakan serta mengawasi tindak lanjut pemeriksaan oleh Direksi atas temuan auditor internal.
3. Membantu Dewan Komisaris dalam proses rekomendasi penunjukan auditor eksternal kepada RUPS.
4. Melakukan pengawasan pelaksanaan audit eksternal termasuk di dalamnya perencanaan audit dan kompetensi dan kecukupan jumlah auditornya.
5. Memberikan rekomendasi mengenai penyempurnaan sistem pengendalian manajemen serta pelaksanaannya.
6. Memberikan pendapat kepada Dewan Komisaris terhadap laporan atau hal-hal yang disampaikan oleh Direksi kepada Dewan Komisaris dan mengidentifikasikan hal-hal yang memerlukan perhatian Dewan Komisaris.
7. Menelaah informasi keuangan yang akan dikeluarkan Perusahaan, seperti laporan keuangan, Rencana Jangka Panjang, Rencana Kerja dan Anggaran, laporan manajemen, dan informasi keuangan lainnya.

DUTIES AND RESPONSIBILITIES OF THE AUDIT COMMITTEE

The Audit Committee has the following duties and responsibilities:

1. To strengthen the function of the Board of Commissioners in ensuring the effectiveness of the internal control system and the effectiveness of the execution of duties by the external auditor and internal auditor.
2. To review the conduct of examinations by the internal auditor, assess the adequacy of the internal audit function, including the number of auditors, the annual work plan, and completed assignments, and to monitor the follow-up actions taken by the Board of Directors on the findings of the internal auditor.
3. To assist the Board of Commissioners in the process of recommending the appointment of an external auditor to the GMS.
4. To oversee the conduct of the external audit, including audit planning and the competency and adequacy of the number of auditors.
5. To provide recommendations on the improvement of the management control system and its implementation.
6. To provide opinions to the Board of Commissioners on reports or matters submitted by the Board of Directors to the Board of Commissioners, and to identify matters requiring the attention of the Board of Commissioners.
7. To review financial information to be published by the Company, such as financial statements, Long-Term Plans, Work Plans and Budgets, management reports, and other financial information.

8. Menelaah ketaatan perusahaan terhadap peraturan perundang-undangan yang berhubungan dengan kegiatan Perusahaan.
9. Menelaah dan melaporkan kepada Dewan Komisaris atas pengaduan yang berkaitan dengan Perusahaan.
10. Menyampaikan pendapat independen dalam hal terjadi perbedaan pendapat antara manajemen dan akuntan atas jasa yang diberikannya.
11. Menyusun laporan triwulanan kegiatan Komite Audit dan menyampaikannya ke Dewan Komisaris pada bulan pertama setelah triwulan yang bersangkutan.
12. Membuat laporan khusus kepada Dewan Komisaris, jika diminta.
13. Menjaga kerahasiaan dokumen, data dan informasi perusahaan.

8. To review the Company's compliance with laws and regulations relating to the Company's activities.
9. To review and report to the Board of Commissioners on complaints relating to the Company.
10. To provide independent opinions in the event of differences of opinion between management and the accountant regarding the services provided.
11. To prepare quarterly activity reports of the Audit Committee and submit them to the Board of Commissioners in the first month following the relevant quarter.
12. To prepare special reports to the Board of Commissioners upon request.
13. To maintain the confidentiality of Company documents, data, and information.

Komite Audit juga memiliki tugas dan tanggung jawab dalam membantu fungsi pengawasan (*oversight roles*) Dewan Komisaris, mencakup:

The Audit Committee also has duties and responsibilities in supporting the oversight roles of the Board of Commissioners, encompassing the following:

Tugas dan Tanggung Jawab Komite Audit / **Duties and Responsibilities of the Audit Committee**

Lingkup / *Scope*	Penjelasan / *Description*
Laporan Keuangan / Financial Statements	Mereviu keandalan dan objektivitas laporan keuangan Perusahaan yang diterbitkan untuk kepentingan para pemangku kepentingan / Reviewing the reliability and objectivity of the Company's financial statements published for the benefit of stakeholders.
Kinerja Operasional / Operational Performance	Mereviu pelaksanaan kegiatan dan kinerja operasional sebagaimana yang ditetapkan dalam Rencana Kerja dan Anggaran Perusahaan tahunan / Reviewing the implementation of activities and operational performance as stipulated in the annual Company Work Plan and Budget.
Pengendalian Internal / Internal Control	Mereviu efektivitas pengendalian internal yang diterapkan oleh manajemen dalam pengelolaan Perusahaan / Reviewing the effectiveness of the internal controls implemented by management in the management of the Company.
Aktivitas Assurance / Assurance Activities	Mereviu rencana dan hasil atas aktivitas yang dilakukan oleh Auditor Internal dalam meningkatkan keyakinan tentang keakuratan, kelengkapan, dan ketepatan waktu penyajian laporan keuangan, baik laporan keuangan interim maupun tahunan, serta memastikan efektivitas pengelolaan risiko. Mereviu rencana dan hasil atas aktivitas yang dilakukan oleh Auditor Eksternal dalam meyakinkan bahwa laporan keuangan bebas dari salah saji material. / Reviewing the plans and results of activities carried out by the Internal Auditor in enhancing assurance regarding the accuracy, completeness, and timeliness of the presentation of financial statements, both interim and annual, as well as ensuring the effectiveness of risk management. Reviewing the plans and results of activities carried out by the External Auditor in providing assurance that the financial statements are free from material misstatements.
Penunjukan Auditor Eksternal / Appointment of External Auditor	Memberikan rekomendasi kepada Dewan Komisaris mengenai penunjukan auditor eksternal yang didasarkan pada independensi, ruang lingkup penugasan, dan imbalan jasa / Providing recommendations to the Board of Commissioners regarding the appointment of an external auditor based on independence, scope of engagement, and fees.
Kepatuhan terhadap Peraturan Perundangan / Compliance with Laws and Regulations	Melakukan penelaahan atas ketaatan terhadap peraturan perundang-undangan yang berhubungan dengan kegiatan Perusahaan dan kepatuhan terhadap seluruh perjanjian dan komitmen yang dibuat Perusahaan dengan pihak ketiga. / Conducting a review of compliance with laws and regulations relating to the Company's activities and compliance with all agreements and commitments entered into by the Company with third parties.
Objektivitas dan Independensi / Objectivity and Independence	Mereviu objektivitas dan independensi auditor internal dan eksternal. / Reviewing the objectivity and independence of the internal and external auditors.

Lingkup / *Scope*	Penjelasan / *Description*
Identifikasi Hal-hal yang Menjadi Perhatian / Identification of Matters of Concern	Mereviu objektivitas dan independensi auditor internal dan eksternal. / Reviewing the objectivity and independence of the internal and external auditors.
Respons terhadap Pemangku Kepentingan / Response to Stakeholders	Melakukan penelaahan atas saran, permasalahan atau keluhan pemangku kepentingan yang disampaikan langsung kepada Dewan Komisaris. / Conducting a review of suggestions, issues, or complaints from stakeholders submitted directly to the Board of Commissioners.
Pengawasan Lainnya / Other Oversight	Melaksanakan tugas-tugas pengawasan lain sesuai dengan permintaan Dewan Komisaris. / Carrying out other oversight duties as requested by the Board of Commissioners.

RAPAT KOMITE AUDIT

Kebijakan

Kebijakan rapat Komite Audit telah tertuang dalam Piagam Komite Audit, dimana rapat tersebut dilaksanakan sekurang-kurangnya sama dengan Rapat Dewan Komisaris dalam Anggaran Dasar atau minimal setiap 3 (tiga) bulan sekali. Komite Audit dapat mengadakan rapat dengan Dewan Komisaris, Direksi, Vice President, auditor internal, *risk officer*, auditor eksternal, dan atau pihak lainnya yang terkait.

FREKUENSI DAN KEHADIRAN RAPAT

Di tahun 2025, Komite Audit telah melaksanakan rapat sebanyak 27 (dua puluh tujuh) kali rapat. Informasi rapat Komite Audit adalah sebagai berikut:

Tabel Frekuensi dan Kehadiran Rapat Komite Audit Tahun 2025

No	Nama / Name	Jabatan / Position	Jumlah Rapat / *Number of Meetings*	Jumlah Kehadiran / *Number of Attendances*	Persentase Kehadiran (%) / *Attendance Percentage (%)*
1	Chowadja Sanova***	Ketua Komite Audit / Head of the Audit Committee	10	10	100%
2	Feryzal Adham****	Ketua Komite Audit / Head of the Audit Committee	17	17	100%
3	Alex Iskandar Munaf*	Anggota Komite Audit / Member of the Audit Committee	7	7	100%
4	Abu Bakar**	Anggota Komite Audit / Member of the Audit Committee	6	6	100%
5	Ramza Aziz****	Anggota Komite Audit / Member of the Audit Committee	17	17	100%
6	M. Nur A. BIRTON****	Anggota Komite Audit / Member of the Audit Committee	17	17	100%

*) Diberhentikan menjadi Dewan Komisaris berdasarkan Keputusan RUPST tanggal 27 Mei 2025

**) Diberhentikan menjadi Dewan Komisaris berdasarkan Surat Keputusan Dewan Komisaris PT Semen Baturaja Tbk No. SK-0005/DK-SB/VI/2025 Tanggal 12 Juni 2025

***) Sudah tidak menjabat sejak 12 Juni 2025

****) Menjabat sejak 12 Juni 2025

AUDIT COMMITTEE MEETINGS

Policy

The meeting policy of the Audit Committee is set forth in the Audit Committee Charter, whereby meetings are held at a minimum frequency equal to that of the Board of Commissioners' Meetings as stipulated in the Articles of Association, or at least once every 3 (three) months. The Audit Committee may hold meetings with the Board of Commissioners, the Board of Directors, Vice Presidents, the internal auditor, the risk officer, the external auditor, and/or other relevant parties.

MEETING FREQUENCY AND ATTENDANCE

In 2025, the Audit Committee held a total of 27 (twenty-seven) meetings. The information on the Audit Committee meetings is as follows:

Table of Meeting Frequency and Attendance of the Audit Committee for the Year 2025

*) Dismissed as member of the Board of Commissioners pursuant to the AGMS Resolution dated May 27, 2025.

**) Dismissed as member of the Board of Commissioners pursuant to the Decree of the Board of Commissioners of PT Semen Baturaja Tbk No. SK-0005/DK-SB/VI/2025 dated June 12, 2025.

***) No longer serving as of June 12, 2025.

****) Serving as of June 12, 2025.

AGENDA RAPAT / MEETING AGENDA

No	Agenda Rapat / *Meeting Agenda*	Kehadiran Peserta / *Participants in Attendance*	Jumlah Rapat / *Number of Meetings*
1	Pembahasan Kinerja Triwulanan dengan Internal Audit / Discussion of Quarterly Performance with Internal Audit	Ketua Komite Audit dan Anggota Komite Audit / Head of the Audit Committee and Members of the Audit Committee	14
2	Rapat dengan KAP Liana Ramon Xenia & Rekan (anggota dari Deloitte Southeast Asia Limited) / Meeting with KAP Liana Ramon Xenia & Rekan (a member of Deloitte Southeast Asia Limited)	Ketua Komite Audit dan Anggota Komite Audit / Head of the Audit Committee and Members of the Audit Committee	4
3	Melakukan pembahasan dan reviu atas kinerja bulanan dan kinerja penagihan piutang macet bersama BOD-1 dan rapat internal komite / Conducting discussion and review of monthly performance and non-performing receivables collection performance with BOD-1 and internal committee meetings	Ketua Komite Audit dan Anggota Komite Audit / Head of the Audit Committee and Members of the Audit Committee	9

PROGRAM PENGEMBANGAN KOMPETENSI KOMITE AUDIT / AUDIT COMMITTEE COMPETENCY DEVELOPMENT PROGRAM

Perusahaan memfasilitasi berbagai program pengembangan kompetensi yang disesuaikan dengan perkembangan bisnis Perusahaan. Pengembangan kompetensi dapat berupa pelatihan, seminar, atau *workshop*.

The Company facilitates various competency development programs tailored to the development of the Company's business. Competency development may take the form of training sessions, seminars, or workshops.

Keikutsertaan pengembangan kompetensi Komite Audit di sepanjang tahun 2025 telah disajikan dalam bab "Tinjauan Unit Pendukung Bisnis" dalam Laporan Tahunan ini.

The participation of the Audit Committee in competency development programs throughout the year 2025 has been presented in the "Business Support Unit Review" chapter of this Annual Report.

KEBIJAKAN REMUNERASI KOMITE AUDIT / AUDIT COMMITTEE REMUNERATION POLICY

Kebijakan / Policy

Dasar kebijakan remunerasi Komite Audit terdapat pada Keputusan Dewan Komisaris tentang Pemberhentian dan Pengangkatan masing-masing Anggota Komite.

The basis of the remuneration policy for the Audit Committee is set forth in the Decree of the Board of Commissioners concerning the Dismissal and Appointment of each Committee Member.

Besaran Remunerasi / Amount of Remuneration

Nama / *Name*	Jabatan / *Position*	Gaji / *Salary*	Tunjangan Hari Raya / *Religious Holiday Allowance*	Tunjangan Per Bulan / *Monthly Alowance*	Total Remunerasi / *Total Remuneration*
Abu Bakar	Anggota Komite Audit / Member of the Audit Committee	28.500.000	0	0	28.500.000
Ramza Aziz	Anggota Komite Audit / Member of the Audit Committee	28.500.000	28.500.000	0	370.500.000
M Nur A Birton	Anggota Komite Audit / Member of the Audit Committee	28.500.000	2.375.000	0	304.339.274

LAPORAN PELAKSANAAN KEGIATAN KOMITE AUDIT

Di sepanjang tahun 2025, Komite Audit telah melaksanakan tugas dan tanggung jawab sebagai berikut:

1. Melakukan evaluasi RJPP
2. Melakukan evaluasi dan analisis atas usulan RKAP
3. Melakukan Reviu atas permohonan Direksi kepada BOC
4. Melakukan rapat dengan KAP Liana Ramon Xenia dan Rekan
5. Melakukan rapat dengan Internal Audit
6. Melakukan pembahasan dan reviu atas kinerja bulanan dan kinerja penagihan piutang macet

EVALUASI KINERJA AUDITOR EKSTERNAL

Komite Audit telah menelaah dan membahas bersama dengan Kantor Akuntan Publik Liana Ramon Xenia & Rekan (bagian dari jaringan Deloitte) dalam memberikan pendapat mengenai kewajaran penyajian laporan keuangan dan catatan atas laporan keuangan sesuai dengan Standar Akuntansi Keuangan di Indonesia. Evaluasi mencangkup mengenai efektivitas pengendalian internal atas pelaporan keuangan, kualitas dan kesesuaian dengan Standar Akuntansi Keuangan yang diterapkan oleh Perusahaan.

PENILAIAN ATAS EFEKTIVITAS PELAKSANAAN AUDIT INTERNAL

Dewan Komisaris dan Komite Audit menilai bahwa efektivitas Audit Internal melalui penelaahan Hasil Audit yang telah dilakukan sesuai dengan rencana audit tahunan dan disajikan dalam Risalah Rapat Komite.

PENILAIAN ATAS EFEKTIVITAS PENERAPAN TATA KELOLA PERUSAHAAN

Dewan Komisaris dan Komite Audit menilai bahwa implementasi tata kelola telah dijalankan dengan baik. Perusahaan juga telah melakukan penilaian hasil asesmen GCG, dan diharapkan dapat menciptakan pengelolaan perusahaan yang efektif dan efisien.

REPORT ON THE ACTIVITIES OF THE AUDIT COMMITTEE

Throughout the year 2025, the Audit Committee has carried out the following duties and responsibilities:

1. Conducting an evaluation of the Long-Term Corporate Plan (RJPP).
2. Conducting an evaluation and analysis of the proposed Company Work Plan and Budget (RKAP).
3. Conducting a review of requests submitted by the Board of Directors to the Board of Commissioners.
4. Holding meetings with KAP Liana Ramon Xenia & Rekan.
5. Holding meetings with Internal Audit.
6. Conducting discussion and review of monthly performance and non-performing receivables collection performance.

EVALUATION OF THE PERFORMANCE OF THE EXTERNAL AUDITOR

The Audit Committee has reviewed and discussed with the Public Accounting Firm Liana Ramon Xenia & Rekan (a member of the Deloitte network) in providing an opinion on the fairness of the presentation of the financial statements and notes to the financial statements in accordance with Indonesian Financial Accounting Standards. The evaluation covers the effectiveness of internal controls over financial reporting, as well as the quality and compliance with the Financial Accounting Standards applied by the Company.

ASSESSMENT OF THE EFFECTIVENESS OF INTERNAL AUDIT IMPLEMENTATION

The Board of Commissioners and the Audit Committee assess the effectiveness of Internal Audit through the review of audit results that have been carried out in accordance with the annual audit plan, as presented in the Committee Meeting Minutes.

ASSESSMENT OF THE EFFECTIVENESS OF CORPORATE GOVERNANCE IMPLEMENTATION

The Board of Commissioners and the Audit Committee assess that the implementation of governance has been carried out effectively. The Company has also conducted an assessment of the GCG assessment results, and it is expected that this will create effective and efficient corporate management.

KOMITE NOMINASI DAN REMUNERASI

Komite Nominasi dan Remunerasi dibentuk oleh Dewan Komisaris guna membantu melaksanakan tanggung jawab pengawasan implementasi terhadap kebijakan nominasi dan remunerasi anggota Direksi dan anggota Dewan Komisaris. Komite Nominasi dan Remunerasi diangkat melalui Keputusan Dewan Komisaris No. SK-04/DK-SB/IV/2020 tanggal 20 April 2020 yang kemudian mengalami perubahan susunan anggota Komite berdasarkan SK-14/DK-SB/XI/2023 tanggal 04 Desember 2023.

DASAR HUKUM

Pembentukan Komite Nominasi dan Remunerasi mengacu pada:

1. Peraturan Menteri BUMN No. PER-3/MBU/03/2023 Tahun 2023.
2. Peraturan Otoritas Jasa Keuangan No. 34/POJK.04/2014 tentang Komite Nominasi dan Remunerasi Emiten atau Perusahaan Publik.

PIAGAM KOMITE NOMINASI DAN REMUNERASI

Pelaksanaan tugas dan tanggung jawab Komite Nominasi dan Remunerasi mengacu pada Keputusan Dewan Komisaris No. SK-09/DK-SB/IX/2020 tanggal 10 September 2020 yang telah dimutakhirkan dan disetujui dengan Keputusan Dewan Komisaris No. SK-03/DK-SB/II/2022 tanggal 28 Januari 2022.

STRUKTUR KOMITE NOMINASI DAN REMUNERASI

NOMINATION AND REMUNERATION COMMITTEE

The Nomination and Remuneration Committee is established by the Board of Commissioners to assist in carrying out the responsibility of overseeing the implementation of the nomination and remuneration policies for members of the Board of Directors and members of the Board of Commissioners. The Nomination and Remuneration Committee was appointed through Decree of the Board of Commissioners No. SK-04/DK-SB/IV/2020 dated April 20, 2020, which was subsequently amended with respect to the composition of the Committee's members pursuant to Decree No. SK-14/DK-SB/XI/2023 dated December 4, 2023.

LEGAL BASIS

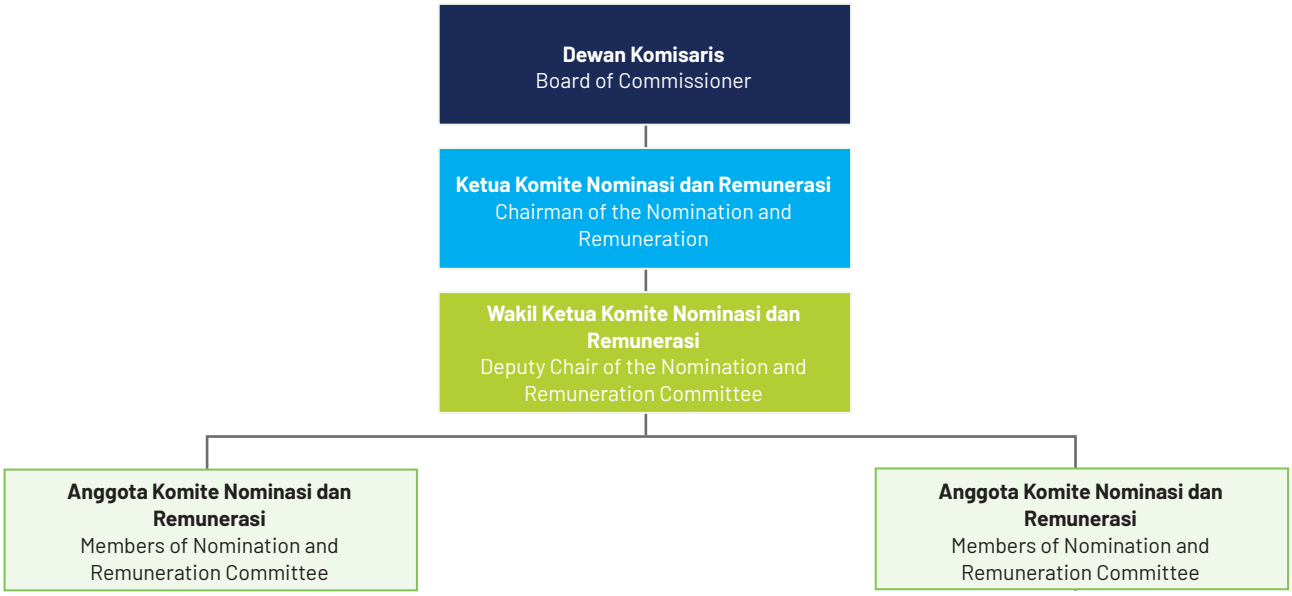
The establishment of the Nomination and Remuneration Committee is governed by the following:

1. Regulation of the Minister of State-Owned Enterprises No. PER-3/MBU/03/2023 of 2023.
2. Financial Services Authority Regulation No. 34/POJK.04/2014 concerning the Nomination and Remuneration Committee of Issuers or Public Companies.

NOMINATION AND REMUNERATION COMMITTEE CHARTER

The execution of the duties and responsibilities of the Nomination and Remuneration Committee is governed by the Decree of the Board of Commissioners No. SK-09/DK-SB/IX/2020 dated September 10, 2020, which has been updated and approved by the Decree of the Board of Commissioners No. SK-03/DK-SB/II/2022 dated January 28, 2022.

NOMINATION AND REMUNERATION COMMITTEE STRUCTURE



PERSYARATAN KOMITE NOMINASI DAN REMUNERASI

Persyaratan Komite Nominasi dan Remunerasi telah ditetapkan berdasarkan Peraturan Menteri BUMN No. PER-3/MBU/03/2023 Tahun 2023 dan Peraturan Otoritas Jasa Keuangan No. 34/ POJK.04/2014 tentang Komite Nominasi dan Remunerasi, sebagai berikut:

1. Anggota Komite Nominasi dan Remunerasi atau nomenklatur lain dengan fungsi yang sama dapat berasal dari anggota Dewan Komisaris/Dewan Pengawas atau dari luar Perusahaan.

2. Ketua Komite Nominasi dan Remunerasi atau nomenklatur lain dengan fungsi yang sama adalah Komisaris Utama/ Ketua Dewan Pengawas/Anggota Dewan Komisaris/ Dewan Pengawas Independen atau Anggota Dewan Komisaris/Dewan Pengawas yang dapat bertindak independen.

Lebih lanjut, berdasarkan POJK persyaratan Komite Nominasi dan Remunerasi meliputi:

1. Komite Nominasi dan Remunerasi paling kurang terdiri dari 3 (tiga) orang anggota, dengan ketentuan:

   a. 1 (satu) orang ketua merangkap anggota, yang merupakan Komisaris Independen.
   b. Anggota lainnya yang dapat berasal dari:
      i. Anggota Dewan Komisaris.
      ii. Pihak yang berasal dari luar Emiten atau Perusahaan Publik yang bersangkutan.
      iii. Pihak yang menduduki jabatan manajerial di bawah Direksi yang membidangi sumber daya manusia.

2. Anggota Komite Nominasi dan Remunerasi lainnya sebagaimana dimaksud pada ayat (1) huruf b sebagian besar tidak dapat berasal dari pihak yang menduduki jabatan manajerial di bawah Direksi yang membidangi sumber daya manusia.
3. Anggota Komite Nominasi dan Remunerasi yang berasal dari luar Emiten atau Perusahaan Publik sebagaimana dimaksud pada poin (1) huruf b angka 2 wajib memenuhi syarat:

NOMINATION AND REMUNERATION COMMITTEE REQUIREMENTS

The requirements for the Nomination and Remuneration Committee have been established pursuant to the Regulation of the Minister of State-Owned Enterprises No. PER-3/MBU/03/2023 of 2023 and Financial Services Authority Regulation No. 34/POJK.04/2014 concerning the Nomination and Remuneration Committee, as follows:

1. Members of the Nomination and Remuneration Committee, or any other nomenclature with the same function, may be drawn from members of the Board of Commissioners/Supervisory Board or from outside the Company.
2. The Head of the Nomination and Remuneration Committee, or any other nomenclature with the same function, shall be the President Commissioner/Head of the Supervisory Board/Independent Member of the Board of Commissioners/Supervisory Board, or a Member of the Board of Commissioners/Supervisory Board who is capable of acting independently.

Furthermore, pursuant to the POJK, the requirements for the Nomination and Remuneration Committee include the following:

1. The Nomination and Remuneration Committee shall consist of at least 3 (three) members, with the following provisions:
   a. 1(one) Chairperson concurrently serving as a member, who must be an Independent Commissioner.
   b. Other members who may be drawn from:
      i. Members of the Board of Commissioners.
      ii. Parties from outside the relevant Issuer or Public Company.
      iii. Parties holding managerial positions below the Board of Directors responsible for human capital affairs.
2. The majority of the other members of the Nomination and Remuneration Committee as referred to in paragraph (1) letter b may not be drawn from parties holding managerial positions below the Board of Directors responsible for human capital affairs.
3. Members of the Nomination and Remuneration Committee from outside the Issuer or Public Company as referred to in item (1) letter b number 2 must fulfill the following requirements:

a. Tidak mempunyai hubungan Afiliasi dengan Emiten atau Perusahaan Publik, anggota Direksi, anggota Dewan Komisaris, atau Pemegang Saham Utama Emiten atau Perusahaan Publik tersebut.

b. Memiliki pengalaman terkait Nominasi dan/atau Remunerasi.
c. Tidak merangkap jabatan sebagai anggota komite lainnya yang dimiliki Emiten atau Perusahaan Publik tersebut.

4. Anggota Direksi Emiten atau Perusahaan Publik tidak dapat menjadi anggota Komite Nominasi dan Remunerasi.

a. Must not have any affiliated relationship with the Issuer or Public Company, members of the Board of Directors, members of the Board of Commissioners, or the Principal Shareholders of the relevant Issuer or Public Company.
b. Must have experience relevant to Nomination and/or Remuneration.
c. Must not concurrently serve as a member of any other committee of the relevant Issuer or Public Company.

4. Members of the Board of Directors of an Issuer or Public Company may not serve as members of the Nomination and Remuneration Committee.

KOMPOSISI KOMITE NOMINASI DAN REMUNERASI

Keanggotaan dan komposisi Komite Nominasi dan Remunerasi mengacu pada Peraturan Otoritas Jasa Keuangan No. 34/POJK.04/2014 tentang Komite Nominasi dan Remunerasi, yang memuat bahwa Komite Nominasi dan Remunerasi terdiri paling sedikit 3 (tiga) orang anggota. Masa jabatan Komite Nominasi dan Remunerasi menyesuaikan sebagaimana masa jabatan masing-masing anggota Komite Nominasi dan Remunerasi sebagai anggota Dewan Komisaris.

Hingga 31 Desember 2024, ya/tidak terdapat perubahan komposisi Komite Nominasi dan Remunerasi. Informasi komposisi Komite Nominasi dan Remunerasi Perseroan adalah sebagai berikut:

COMPOSITION OF THE NOMINATION AND REMUNERATION COMMITTEE

The membership and composition of the Nomination and Remuneration Committee is governed by Financial Services Authority Regulation No. 34/POJK.04/2014 concerning the Nomination and Remuneration Committee, which stipulates that the Nomination and Remuneration Committee shall consist of at least 3 (three) members. The term of office of the Nomination and Remuneration Committee is adjusted in accordance with the respective term of office of each member of the Nomination and Remuneration Committee as a member of the Board of Commissioners.

As of December 31, 2024, there have been changes to the composition of the Nomination and Remuneration Committee. The information on the composition of the Company's Nomination and Remuneration Committee is as follows:

Tabel Komposisi Komite Nominasi dan Remunerasi Tahun 2025

Table of Composition of the Nomination and Remuneration Committee in 2025

Nama / *Name*	Jabatan / *Position*	Dasar Pengangkatan / *Basis of Appointment*	Dasar Pemberhentian / *Basis of Dismissal*	Periode Jabatan / *Term of Office*
Alex Iskandar Munaf*	Ketua Komite Nominasi dan Remunerasi / Head of the Nomination and Remuneration Committee	Surat Keputusan Dewan Komisaris PT Semen Baturaja Tbk No. SK- 14/DK-SB/XI/2023 tanggal 04 Desember 2023 / Decree of the Board of Commissioners of PT Semen Baturaja Tbk No. SK-14/DK-SB/XI/2023 dated December 4, 2023	Keputusan RUPST tanggal 27 Mei 2025 / AGMS Resolution dated May 27, 2025	04 Desember 2023 - 27 Mei 2025 / December 4, 2023 – May 27, 2025

Nama / *Name*	Jabatan / *Position*	Dasar Pengangkatan / *Basis of Appointment*	Dasar Pemberhentian / *Basis of Dismissal*	Periode Jabatan / *Term of Office*
Inosentius Samsul	Ketua Komite Nominasi dan Remunerasi / Head of the Nomination and Remuneration Committee	Surat Keputusan Dewan Komisaris PT Semen Baturaja Tbk No. SK-007/DK-SB/VI/2025 tanggal 23 Juni 2025 / Decree of the Board of Commissioners of PT Semen Baturaja Tbk No. SK-007/DK-SB/VI/2025 dated June 23, 2025	-	23 Juni 2025 - sampai dengan berakhirnya masa jabatan sebagai Dewan Komisaris SMBR / June 23, 2025 – until the expiration of the term of office as Commissioner of SMBR
Chowadja Sanova	Anggota Komite Nominasi dan Remunerasi / Member of the Nomination and Remuneration Committee	Surat Keputusan Dewan Komisaris PT Semen Baturaja Tbk No. SK- 14/DK-SB/XI/2023 tanggal 04 Desember 2023 / Decree of the Board of Commissioners of PT Semen Baturaja Tbk No. SK-14/DK-SB/XI/2023 dated December 4, 2023		04 Desember 2023 - sampai dengan berakhirnya masa jabatan sebagai Dewan Komisaris SMBR / December 4, 2023 – until the expiration of the term of office as Commissioner of SMBR
Hadi Daryanto*	Anggota Komite Nominasi dan Remunerasi / Member of the Nomination and Remuneration Committee	Surat Keputusan Dewan Komisaris PT Semen Baturaja Tbk No. SK- 03/ DK-SB/II/2023 tanggal 3 Februari 2023 / Decree of the Board of Commissioners of PT Semen Baturaja Tbk No. SK-03/DK-SB/II/2023 dated February 3, 2023	Keputusan RUPST tanggal 27 Mei 2025 / AGMS Resolution dated May 27, 2025	3 Februari 2023 - 27 Mei 2025 / February 3, 2023 – May 27, 2025
Feryzal Adham	Anggota Komite Nominasi dan Remunerasi / Member of the Nomination and Remuneration Committee	Surat Keputusan Dewan Komisaris PT Semen Baturaja Tbk No. SK-007/DK-SB/VI/2025 tanggal 23 Juni 2025 / Decree of the Board of Commissioners of PT Semen Baturaja Tbk No. SK-007/DK-SB/VI/2025 dated June 23, 2025		23 Juni 2025 - sampai dengan berakhirnya masa jabatan sebagai Dewan Komisaris SMBR / June 23, 2025 – until the expiration of the term of office as Commissioner of SMBR
Dzulfikar Ahmad	Wakil Ketua Komite Nominasi dan Remunerasi / Deputy Head of the Nomination and Remuneration Committee	Surat Keputusan Dewan Komisaris PT Semen Baturaja Tbk No. SK-007/DK-SB/VI/2025 tanggal 23 Juni 2025 / Decree of the Board of Commissioners of PT Semen Baturaja Tbk No. SK-007/DK-SB/VI/2025 dated June 23, 2025		23 Juni 2025 - sampai dengan berakhirnya masa jabatan sebagai Dewan Komisaris SMBR / June 23, 2025 – until the expiration of the term of office as Commissioner of SMBR

*) Diberhentikan menjadi Dewan Komisaris berdasarkan Keputusan RUPST tanggal 27 Mei 2025

*) Dismissed as member of the Board of Commissioners pursuant to the AGMS Resolution dated May 27, 2025.

PROFIL KOMITE NOMINASI DAN REMUNERASI

Ketua dan Wakil Komite Nominasi dan Remunerasi

NOMINATION AND REMUNERATION COMMITTEE PROFILE

Head of the Nomination and Remuneration Committee

ALEX ISKANDAR MUNAF* Ketua Komite Nominasi dan Remunerasi / *Head of the Nomination and Remuneration Committee*	
Periode Jabatan / Term of Office	04 Desember 2023 - 27 Mei 2025 / December 4, 2023 – May 27, 2025
Dasar Pengangkatan / Basis of Appointment	Surat Keputusan Dewan Komisaris PT Semen Baturaja Tbk No. SK- 04/DK-SB/II/2023 tanggal 28 Februari 2023 / Decree of the Board of Commissioners of PT Semen Baturaja Tbk No. SK-04/DK-SB/II/2023 dated February 28, 2023
Dasar Pemberhentian / Basis of Dismissal	Keputusan RUPST tanggal 27 Mei 2025 / AGMS Resolution dated May 27, 2025

*) Diberhentikan menjadi Dewan Komisaris berdasarkan Keputusan RUPST tanggal 27 Mei 2025

*) Dismissed as member of the Board of Commissioners pursuant to the AGMS Resolution dated May 27, 2025.

Profil Alex Iskandar Munaf telah disajikan dalam "Profil Dewan Komisaris" pada bab "Profil Perusahaan" yang terdapat dalam Laporan Tahunan.

The profile of Alex Iskandar Munaf has been presented in the "Board of Commissioners' Profile" section in the "Company Profile" chapter of the Annual Report.

INOSENTIUS SAMSUL Ketua Komite Nominasi dan Remunerasi / *Head of the Nomination and Remuneration Committee*	
Dasar Pengangkatan / Basis of Appointment	Surat Keputusan Dewan Komisaris PT Semen Baturaja Tbk Nomor: SK-007/DK-SB/VI/2025 tanggal 23 Juni 2025 / Decree of the Board of Commissioners of PT Semen Baturaja Tbk No. SK-007/DK-SB/VI/2025 dated June 23, 2025

Profil Inosentius Samsul telah disajikan dalam "Profil Dewan Komisaris" pada bab "Profil Perusahaan" yang terdapat dalam Laporan Tahunan.

The profile of Inosentius Samsul has been presented in the "Board of Commissioners' Profile" section in the "Company Profile" chapter of the Annual Report.

Anggota Komite Nominasi dan Remunerasi

Members of the Nomination and Remuneration Committee

CHOWADJA SANOVA Anggota Komite Nominasi dan Remunerasi / *Member of the Nomination and Remuneration Committee*	
Dasar Pengangkatan / Basis of Appointment	Surat Keputusan Dewan Komisaris PT Semen Baturaja Tbk Nomor: SK-14/DK-SB/XI/2023 tanggal 04 Desember 2023 / Decree of the Board of Commissioners of PT Semen Baturaja Tbk No. SK-14/DK-SB/XI/2023 dated December 4, 2023

Profil Chowadja Sanova telah disajikan dalam "Profil Dewan Komisaris" pada bab "Profil Perusahaan" yang terdapat dalam Laporan Tahunan.

The profile of Chowadja Sanova has been presented in the "Board of Commissioners' Profile" section in the "Company Profile" chapter of the Annual Report.

HADI DARYANTO* Anggota Komite Nominasi dan Remunerasi / *Member of the Nomination and Remuneration Committee*	
Periode Jabatan / Term of Office	3 Februari 2023 - 27 Mei 2025
Dasar Pengangkatan / Basis of Appointment	Surat Keputusan Dewan Komisaris PT Semen Baturaja Tbk Nomor: SK- 03/ DK-SB/II/2023
Dasar Pemberhentian / Basis of Dismissal	Keputusan RUPST tanggal 27 Mei 2025

Profil Hadi Daryanto telah disajikan dalam "Profil Dewan Komisaris" pada bab "Profil Perusahaan" yang terdapat dalam Laporan Tahunan.

The profile of Hadi Daryanto has been presented in the "Board of Commissioners' Profile" section in the "Company Profile" chapter of the Annual Report.

FERYZAL ADHAM Anggota Komite Nominasi dan Remunerasi / *Member of the Nomination and Remuneration Committee*	
Dasar Pengangkatan / Basis of Appointment	Surat Keputusan Dewan Komisaris PT Semen Baturaja Tbk No. SK-007/DK-SB/VI/2025 tanggal 23 Juni 2025 / Decree of the Board of Commissioners of PT Semen Baturaja Tbk No. SK-007/DK-SB/VI/2025 dated June 23, 2025

Profil Feryzal Adham telah disajikan dalam "Profil Dewan Komisaris" pada bab "Profil Perusahaan" yang terdapat dalam Laporan Tahunan.

The profile of Feryzal Adham has been presented in the "Board of Commissioners' Profile" section in the "Company Profile" chapter of the Annual Report.

DZULFIKAR AHMAD TAWALLA Anggota Komite Nominasi dan Remunerasi / *Member of the Nomination and Remuneration Committee*	
Dasar Pengangkatan / Basis of Appointment	Surat Keputusan Dewan Komisaris PT Semen Baturaja Tbk No. SK-007/DK-SB/VI/2025 tanggal 23 Juni 2025

Profil Dzulfikar Ahmad telah disajikan dalam "Profil Dewan Komisaris" pada bab "Profil Perusahaan" yang terdapat dalam Laporan Tahunan.

The profile of Dzulfikar Ahmad has been presented in the "Board of Commissioners' Profile" section in the "Company Profile" chapter of the Annual Report.

INDEPENDENSI ANGGOTA KOMITE NOMINASI DAN REMUNERASI

Keanggotaan Komite Nominasi & Remunerasi bersifat Independen. Seluruh anggota tidak memiliki hubungan afiliasi dengan Manajemen Perusahaan termasuk menjabat salah satu jabatan dalam struktur organisasi Perusahaan maupun Anak Perusahaan.

INDEPENDENCE OF THE NOMINATION AND REMUNERATION COMMITTEE MEMBERS

The membership of the Nomination and Remuneration Committee is independent in nature. All members do not have any affiliated relationships with the Company's management, including holding any position within the organizational structure of the Company or its subsidiaries.

Tabel Independensi Anggota Komite Nominasi dan Remunerasi

Table of Independence of the Nomination and Remuneration Committee Members

Kriteria Inde-pendensi / Independence Criteria	Alex Iskandar Munaf*	Inosentius Samsul	Chowadja Sanova	Hadi Daryanto*	Feryzal Adham	Dzulfikar Ahmad
Tidak berasal dari pihak yang menduduki jabatan manajerial di bawah Direksi yang membidangi SDM / Not drawn from parties holding managerial positions below the Board of Directors responsible for human capital affairs	✓	✓	✓	✓	✓	✓
Tidak mempunyai hubungan afiliasi dengan perusahaan, anggota Dewan Komisaris, anggota Direksi atau Pemegang / Does not have any affiliated relationship with the Company, members of the Board of Commissioners, members of the Board of Directors, or Shareholders	✓	✓	✓	✓	✓	✓
Tidak mempunyai hubungan keluarga sedarah sampai derajat ke 3 baik menurut garis lurus maupun garis ke samping ataupun hubungan timbul karena perkawinan dengan anggota Dewan Komisaris lainnya atau dengan Direksi / Does not have a blood family relationship up to the third degree, whether in a direct or collateral line, or a relationship arising from marriage, with other members of the Board of Commissioners or with the Board of Directors	✓	✓	✓	✓	✓	✓
Tidak mempunyai hubungan keluarga sedarah sampai derajat ke 3 baik menurut garis lurus maupun garis ke samping ataupun hubungan timbul karena perkawinan dengan anggota Dewan Komisaris lainnya atau dengan Direksi / Does not have a blood family relationship up to the third degree, whether in a direct or collateral line, or a relationship arising from marriage, with other members of the Board of Commissioners or with the Board of Directors	✓	✓	✓	✓	✓	✓
Tidak mempunyai hubungan usaha baik langsung maupun tidak langsung yang berkaitan dengan kegiatan usaha Perusahaan / Does not have any business relationship, either directly or indirectly, relating to the business activities of the Company	✓	✓	✓	✓	✓	✓

*) Diberhentikan menjadi Dewan Komisaris berdasarkan Keputusan RUPST tanggal 27 Mei 2025

*) Dismissed as member of the Board of Commissioners pursuant to the AGMS Resolution dated May 27, 2025

TUGAS DAN TANGGUNG JAWAB KOMITE NOMINASI DAN REMUNERASI

Berdasarkan Surat Keputusan Dewan Komisaris Perusahaan No. SK-03/DK-SB/II/2022, Komite Nominasi & Remunerasi memiliki tugas dan tanggung jawab sebagai berikut:

1. Terkait dengan kebijakan Nominasi:
a. Mereviu secara berkala atas Sistem Pengelolaan Talenta (*Talent Management System*) Perusahaan.
b. Memonitor dan mengevaluasi pelaksanaan Sistem Pengelolaan Talenta (*Talent Management System*).
c. Mengevaluasi sistem dan prosedur pengklasifikasian talenta (*Talent Classification*) yang dilaksanakan Direksi.
d. Memvalidasi dan kalibrasi atas talenta yang diusulkan oleh Direksi kepada Dewan Komisaris (*selected talent*).

e. Menyusun daftar talenta yang akan dinominasikan Dewan Komisaris kepada RUPS/Menteri (*Nominated Talent*).

f. Memberikan rekomendasi mengenai calon anggota Dewan Komisaris Anak Perusahaan dan/atau Direksi Anak Perusahaan kepada Dewan Komisaris.

2. Terkait dengan Kebijakan Remunerasi:
a. Memberikan rekomendasi kepada Dewan Komisaris mengenai kebijakan remunerasi bagi Direksi.

b. Mengevaluasi dan memberikan rekomendasi terhadap Kebijakan Remunerasi pegawai perusahaan.
c. Melaksanakan tugas lainnya sesuai aturan dan ketentuan yang berlaku.
3. Mengevaluasi dan memberikan rekomendasi atas usulan *Key Performance Indicators* (KPI) Individu anggota Direksi dan Anggota Dewan Komisaris.

4. Menyiapkan usulan program pengembangan bagi anggota Direksi dan/atau anggota Dewan Komisaris.

5. Mengevaluasi dan memberikan rekomendasi atas usulan struktur organisasi perusahaan dari Direksi.

6. Dalam menjalankan tugas dan tanggung jawabnya Komite Nominasi dan Remunerasi dapat dibantu oleh tenaga profesional yang akan ditetapkan secara tersendiri dalam Keputusan Dewan Komisaris.

DUTIES AND RESPONSIBILITIES OF THE NOMINATION AND REMUNERATION COMMITTEE

Pursuant to the Decree of the Company's Board of Commissioners No. SK-03/DK-SB/II/2022, the Nomination and Remuneration Committee has the following duties and responsibilities:

1. With respect to Nomination Policy:
   a. To periodically review the Company's Talent Management System.
   b. To monitor and evaluate the implementation of the Talent Management System.
   c. To evaluate the talent classification system and procedures implemented by the Board of Directors.
   d. To validate and calibrate the talent proposed by the Board of Directors to the Board of Commissioners (selected talent).
   e. To prepare a list of talent to be nominated by the Board of Commissioners to the GMS/Minister (Nominated Talent).
   f. To provide recommendations to the Board of Commissioners regarding candidates for members of the Board of Commissioners of Subsidiaries and/or the Board of Directors of Subsidiaries.
2. With respect to Remuneration Policy:
   a. To provide recommendations to the Board of Commissioners regarding the remuneration policy for the Board of Directors.
   b. To evaluate and provide recommendations on the Company's employee remuneration policy.
   c. To carry out other duties in accordance with applicable rules and regulations.
3. To evaluate and provide recommendations on the proposed Individual Key Performance Indicators (KPIs) for members of the Board of Directors and members of the Board of Commissioners.
4. To prepare proposed development programs for members of the Board of Directors and/or members of the Board of Commissioners.
5. To evaluate and provide recommendations on the proposed organizational structure of the Company submitted by the Board of Directors.
6. In carrying out its duties and responsibilities, the Nomination and Remuneration Committee may be assisted by professional personnel, to be separately determined by a Decree of the Board of Commissioners.

7. Dalam melaksanakan tugasnya Anggota Komite Nominasi dan Remunerasi wajib menjaga kerahasiaan perusahaan.

KEWAJIBAN KOMITE NOMINASI DAN REMUNERASI

Komite Nominasi dan Remunerasi memiliki kewajiban sebagai berikut:

1. Melakukan tinjauan secara berkala atas sistem Manajemen Talenta Perusahaan serta pengawasan dan evaluasi atas pelaksanaannya.
2. Melakukan evaluasi terhadap sistem dan prosedur pengklasifikasian Talenta yang dilakukan oleh Direksi.
3. Melakukan validasi dan kalibrasi atas Talenta Terseleksi (*selected talent*), untuk menghasilkan daftar Talenta Ternominasi (*nominated talent*) yang dinominasikan oleh Dewan Komisaris kepada RUPS.
4. Melakukan evaluasi terhadap calon wakil perusahaan yang akan diusulkan sebagai anggota Direksi atau anggota Dewan Komisaris Anak Perusahaan, sebelum diajukan kepada RUPS.
5. Melakukan evaluasi atas usulan KPI individu anggota Direksi.
6. Menyiapkan usulan sistem evaluasi kinerja individu bagi anggota Direksi dan/atau anggota Dewan Komisaris Perusahaan.
7. Menyiapkan usulan program pengembangan bagi anggota Direksi dan/atau anggota Dewan Komisaris Perusahaan.
8. Melakukan evaluasi atas kebijakan remunerasi bagi karyawan yang membutuhkan persetujuan/tanggapan dari Dewan Komisaris Perusahaan.
9. Melakukan evaluasi atas usulan Direksi mengenai struktur organisasi Perusahaan.
10. Melaksanakan penugasan-penugasan lain dari Dewan Komisaris.

RAPAT KOMITE NOMINASI DAN REMUNERASI

Kebijakan

Kebijakan rapat Komite Nominasi dan Remunerasi telah tertuang dalam Piagam Komite Nominasi dan Remunerasi, di mana rapat tersebut dilaksanakan secara berkala paling kurang 1 (satu) kali dalam 4 (empat) bulan atau sesuai permintaan Dewan Komisaris.

7. In carrying out their duties, members of the Nomination and Remuneration Committee are obligated to maintain the confidentiality of Company information.

OBLIGATIONS OF THE NOMINATION AND REMUNERATION COMMITTEE

The Nomination and Remuneration Committee has the following obligations:

1. To conduct periodic reviews of the Company's Talent Management system, as well as to monitor and evaluate its implementation.
2. To evaluate the talent classification system and procedures implemented by the Board of Directors.
3. To conduct validation and calibration of Selected Talent (selected talent) to produce a list of Nominated Talent (nominated talent) to be nominated by the Board of Commissioners to the GMS.
4. To evaluate candidates for Company representatives to be proposed as members of the Board of Directors or members of the Board of Commissioners of Subsidiaries, prior to submission to the GMS.
5. To evaluate the proposed individual KPIs of members of the Board of Directors.
6. To prepare a proposed individual performance evaluation system for members of the Board of Directors and/or members of the Board of Commissioners of the Company.
7. To prepare proposed development programs for members of the Board of Directors and/or members of the Board of Commissioners of the Company.
8. To evaluate the remuneration policy for employees that requires approval/feedback from the Company's Board of Commissioners.
9. To evaluate the Board of Directors' proposal regarding the Company's organizational structure.
10. To carry out other assignments from the Board of Commissioners.

NOMINATION AND REMUNERATION COMMITTEE MEETINGS

Policy

The meeting policy of the Nomination and Remuneration Committee is set forth in the Nomination and Remuneration Committee Charter, whereby meetings are held on a periodic basis at least 1 (one) time every 4 (four) months or as requested by the Board of Commissioners.

FREKUENSI DAN KEHADIRAN RAPAT

Di sepanjang tahun 2025, Komite Nominasi dan Remunerasi telah melaksanakan 3 (tiga) kali rapat. Informasi rapat Komite Nominasi dan Remunerasi adalah sebagai berikut:

MEETING FREQUENCY AND ATTENDANCE

Throughout the year 2025, the Nomination and Remuneration Committee held 3 (three) meetings. The information on the Nomination and Remuneration Committee meetings is as follows:

Tabel Frekuensi dan Kehadiran Rapat Komite Nominasi dan Remunerasi Tahun 2025

Table of Meeting Frequency and Attendance of the Nomination and Remuneration Committee for the Year 2025

No	Nama / *Name*	Jabatan / *Position*	Jumlah Rapat / *Number of Meetings*	Jumlah Kehadiran / *Number of Attendances*	Persentase Kehadiran (%) / *Attendance Percentage (%)*
1	Alex Iskandar Munaf*	Ketua Komite Nominasi dan Remunerasi / Head of the Nomination and Remuneration Committee	2	2	100
2	Inosentius Samsul	Ketua Komite Nominasi dan Remunerasi / Head of the Nomination and Remuneration Committee	3	3	100
3	Chowadja Sanova	Anggota Komite Nominasi dan Remunerasi / Member of the Nomination and Remuneration Committee	3	3	100
4	Hadi Daryanto*	Anggota Komite Nominasi dan Remunerasi / Member of the Nomination and Remuneration Committee	2	2	100
5	Dzulfikar Ahmad	Ketua Komite Nominasi dan Remunerasi / Head of the Nomination and Remuneration Committee	1	1	100

*) Diberhentikan menjadi Dewan Komisaris berdasarkan Keputusan RUPST tanggal tanggal 27 Mei 2025

*) Dismissed as member of the Board of Commissioners pursuant to the AGMS Resolution dated May 27, 2025.

AGENDA RAPAT

MEETING AGENDA

No	Agenda Rapat / *Meeting Agenda*	Kehadiran Peserta / *Participants in Attendance*	Jumlah Rapat / *Number of Meeting*
1	Evaluasi Kinerja Tahunan / Annual Performance Evaluation	Ketua, Wakil Ketua dan Anggota Komite Nominasi dan Remunerasi / Head, Deputy Head, and Members of the Nomination and Remuneration Committee	1
2	Perubahan Direksi/Komisaris / Amendment to the Composition of the Board of Directors/Board of Commissioners	Ketua, Wakil Ketua dan Anggota Komite Nominasi dan Remunerasi / Head, Deputy Head, and Members of the Nomination and Remuneration Committee	1
3	Penetapan Tantiem dan isentif Insentif / Determination of Tantiem and Incentives	Ketua, Wakil Ketua dan Anggota Komite Nominasi dan Remunerasi / Head, Deputy Head, and Members of the Nomination and Remuneration Committee	1

PROGRAM ORIENTASI KOMITE NOMINASI DAN REMUNERASI

Hingga 31 Desember 2025, terdapat anggota Komite Nominasi dan Remunerasi yang baru. Sehingga Perusahaan melaksanakan Program orientasi anggota Komite Nominasi dan Remunerasi baru telah dilaksanakan pada tanggal pada tanggal 4 Juli 2025 jam 09.00 WIB secara online melalui Ms Teams Meeting.

PROGRAM PENGEMBANGAN KOMPETENSI KOMITE NOMINASI DAN REMUNERASI

Perusahaan memfasilitasi berbagai program pengembangan kompetensi yang disesuaikan dengan perkembangan bisnis Perusahaan. Pengembangan kompetensi dapat berupa pelatihan, seminar, atau *workshop*.

Keikutsertaan pengembangan kompetensi Komite Nominasi dan Remunerasi di sepanjang tahun 2025 telah disajikan dalam bab "Tinjauan Unit Pendukung Bisnis" dalam Laporan Tahunan ini.

KEBIJAKAN REMUNERASI KOMITE NOMINASI DAN REMUNERASI

Kebijakan

Kebijakan remunerasi seluruh anggota Komite Nominasi dan Remunerasi, telah disesuaikan dengan ketentuan Pasal 24 Ayat 2 POJK 34/POJK.04/2014 tentang Komite Nominasi dan Remunerasi Emiten atau Perusahaan Publik yang mengatur bahwa Anggota Dewan Komisaris yang menjadi Ketua atau anggota Komite Nominasi dan Remunerasi tidak diberikan penghasilan tambahan selain penghasilan sebagai anggota Dewan Komisaris.

Besaran

Seluruh anggota Komite Nominasi dan Remunerasi adalah Dewan Komisaris, mengenai besaran remunerasi anggota Komite Nominasi dan Remunerasi telah di sajikan dana pembahasan Remunerasi Dewan Komisaris dan Direksi dalam laporan ini pada bab Tata Kelola Perusahaan.

ORIENTATION PROGRAM FOR THE NOMINATION AND REMUNERATION COMMITTEE

As of December 31, 2025, there are new members of the Nomination and Remuneration Committee. As such, the Company conducted an orientation program for the new members of the Nomination and Remuneration Committee on July 4, 2025 at 9:00 a.m. WIB, conducted online via Microsoft Teams Meeting.

COMPETENCY DEVELOPMENT PROGRAM FOR THE NOMINATION AND REMUNERATION COMMITTEE

The Company facilitates various competency development programs tailored to the development of the Company's business. Competency development may take the form of training sessions, seminars, or workshops.

The participation of the Nomination and Remuneration Committee in competency development programs throughout the year 2025 has been presented in the "Business Support Unit Review" chapter of this Annual Report.

REMUNERATION POLICY OF THE NOMINATION AND REMUNERATION COMMITTEE

Policy

The remuneration policy for all members of the Nomination and Remuneration Committee has been aligned with the provisions of Article 24 Paragraph 2 of POJK 34/POJK.04/2014 concerning the Nomination and Remuneration Committee of Issuers or Public Companies, which stipulates that members of the Board of Commissioners serving as the Head or members of the Nomination and Remuneration Committee shall not receive additional income beyond their income as members of the Board of Commissioners.

Amount

All members of the Nomination and Remuneration Committee are members of the Board of Commissioners. The amount of remuneration for members of the Nomination and Remuneration Committee has been presented in the discussion of the Remuneration of the Board of Commissioners and Board of Directors in the Corporate Governance chapter of this report.

LAPORAN PELAKSANAAN KEGIATAN KOMITE NOMINASI DAN REMUNERASI

Di sepanjang tahun 2025, Komite Nominasi dan Remunerasi telah melaksanakan tugas dan tanggung jawab sebagai berikut:

1. Melakukan Penyusunan Piagam Komite Nominasi dan Remunerasi PT Semen Baturaja (Persero) Tbk yang merupakan pedoman bagi Komite Nominasi dan Remunerasi untuk melaksanakan tugas, fungsi, tanggung jawab serta tata kelola Komite Nominasi dan Remunerasi, sesuai tugasnya dalam membantu tugas pengawasan Dewan Komisaris. Pedoman ini bersifat mengikat bagi setiap anggota Komite Nominasi dan Remunerasi

2. Melaksanakan Kegiatan Nominasi Top Talent BUMN (BOD & BOD-1) Perusahaan, yaitu dengan melakukan validasi atas selected Talent yang disampaikan oleh Direksi dan juga melakukan evaluasi Direksi yang sedang menjabat;

3. Melakukan pembahasan dan evaluasi terhadap usulan Perubahan struktur organisasi perusahaan dari Direksi, serta memberikan rekomendasi kepada Dewan Komisaris atas usulan tersebut;
4. Memberikan rekomendasi atas usulan nama-nama calon pengurus Anak Perusahaan PT Baturaja Multi Usaha (calon anggota Dewan Komisaris dan Direktur) yang diajukan oleh Direksi;

5. Menyusun dan melakukan konsultasi Perencanaan Anggaran Tantiem atas Kinerja Tahun 2024 Pada RKAP Tahun 2025.

REPORT ON THE ACTIVITIES OF THE NOMINATION AND REMUNERATION COMMITTEE

Throughout the year 2025, the Nomination and Remuneration Committee has carried out the following duties and responsibilities:

1. Preparing the Charter of the Nomination and Remuneration Committee of PT Semen Baturaja (Persero) Tbk, which serves as a guideline for the Nomination and Remuneration Committee in carrying out its duties, functions, responsibilities, and governance, in accordance with its role in supporting the supervisory duties of the Board of Commissioners. This guideline is binding upon each member of the Nomination and Remuneration Committee.
2. Implementing the SOE Top Talent Nomination Activities (BOD & BOD-1) of the Company, by conducting validation of the Selected Talent submitted by the Board of Directors and evaluating the performance of incumbent members of the Board of Directors.
3. Conducting discussion and evaluation of the Board of Directors' proposed amendments to the Company's organizational structure, and providing recommendations to the Board of Commissioners on such proposals.
4. Providing recommendations on the proposed names of candidates for the management of the Subsidiary PT Baturaja Multi Usaha (candidates for members of the Board of Commissioners and Directors) as submitted by the Board of Directors.
5. Preparing and conducting consultations on the Tantiem Budget Planning for the 2024 Fiscal Year Performance in the 2025 Work Plan and Budget (RKAP).

KOMITE MANAJEMEN RISIKO

Komite Manajemen Risiko dibentuk guna memenuhi ketentuan hukum dan perundang-undangan di Indonesia untuk Perusahaan Terbuka serta sebagai bentuk komitmen Perseroan dalam menerapkan *Good Corporate Governance* (GCG) secara konsisten, mengingat semakin kompleksnya tugas-tugas dan fungsi Dewan Komisaris dalam melakukan Pengawasan terhadap Perseroan.

DASAR HUKUM

Pembentukan Komite Manajemen Risiko mengacu pada Peraturan Menteri Negara Badan Usaha Milik Negara No. PER-2/MBU/03/2023 Tahun 2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan Badan Usaha Milik Negara, pada Pasal 21 ayat:

RISK MANAGEMENT COMMITTEE

The Risk Management Committee is established to fulfill the legal and regulatory requirements in Indonesia for Public Companies, as well as to demonstrate the Company's commitment to consistently implementing Good Corporate Governance (GCG), given the increasing complexity of the duties and functions of the Board of Commissioners in exercising oversight over the Company.

LEGAL BASIS

The establishment of the Risk Management Committee is governed by the Regulation of the Minister of State-Owned Enterprises No. PER-2/MBU/03/2023 of 2023 concerning Guidelines on Corporate Governance and Significant Corporate Activities of State-Owned Enterprises, under Article 21, paragraphs as follows:

1. Dalam rangka mendukung efektivitas pelaksanaan tugas dan tanggung jawab pengawasan, Dewan Komisaris/ Dewan Pengawas wajib membentuk paling sedikit:
   a. Sekretariat Dewan Komisaris/Dewan Pengawas.
   b. Komite Audit.
   c. Komite Nominasi dan Remunerasi atau Nomenklatur lain dengan Fungsi yang sama.
   d. Komite Lainnya, jika diperlukan.
2. Komite lain sebagaimana dimaksud pada poin (1) huruf d dapat dibentuk dalam hal:
   a. Diwajibkan berdasarkan ketentuan peraturan perundang-undangan.
   b. Diwajibkan oleh Menteri.
   c. Sesuai dengan kategori dan klasifikasi Risiko BUMN berdasarkan Intensitas Risiko BUMN.
   d. Disetujui oleh Menteri berdasarkan kompleksitas dan beban yang dihadapi Dewan Komisaris/Dewan Pengawas dalam menjalankan tugas di BUMN yang bersangkutan.
3. Pengangkatan anggota komite sebagaimana dimaksud pada ayat (1) dilakukan oleh Dewan Komisaris/Dewan Pengawas.
4. Dewan Komisaris/Dewan Pengawas wajib memastikan bahwa sekretariat dan komite yang telah dibentuk sebagaimana dimaksud pada ayat (1) menjalankan tugas secara efektif.
5. Komite sebagaimana dimaksud pada ayat (1) wajib menyusun pedoman dan tata tertib kerja komite dan wajib melaporkan hasil kerja komite paling sedikit satu tahun sekali.
6. Seorang atau lebih anggota komite sebagaimana dimaksud pada ayat (1) huruf b, huruf c, dan huruf d berasal dari anggota Dewan Komisaris/Dewan Pengawas

1. In order to support the effectiveness of the execution of supervisory duties and responsibilities, the Board of Commissioners/Supervisory Board is required to establish at least the following:
   a. Secretariat of the Board of Commissioners/ Supervisory Board.
   b. Audit Committee.
   c. Nomination and Remuneration Committee, or any other nomenclature with the same function.
   d. Other Committees, if necessary.
2. Other committees as referred to in item (1) letter d may be established in the event that:
   a. Required pursuant to applicable laws and regulations.
   b. Required by the Minister.
   c. In accordance with the category and classification of SOE Risk based on SOE Risk Intensity.
   d. Approved by the Minister based on the complexity and workload faced by the Board of Commissioners/ Supervisory Board in carrying out their duties at the relevant SOE.
3. The appointment of committee members as referred to in paragraph (1) shall be carried out by the Board of Commissioners/Supervisory Board.
4. The Board of Commissioners/Supervisory Board is required to ensure that the secretariat and committees established as referred to in paragraph (1) carry out their duties effectively.
5. Committees as referred to in paragraph (1) are required to prepare guidelines and rules of procedure for the committee's work and are required to report the results of the committee's work at least once a year.
6. One or more members of the committees as referred to in paragraph (1) letters b, c, and d shall be drawn from members of the Board of Commissioners/Supervisory Board.

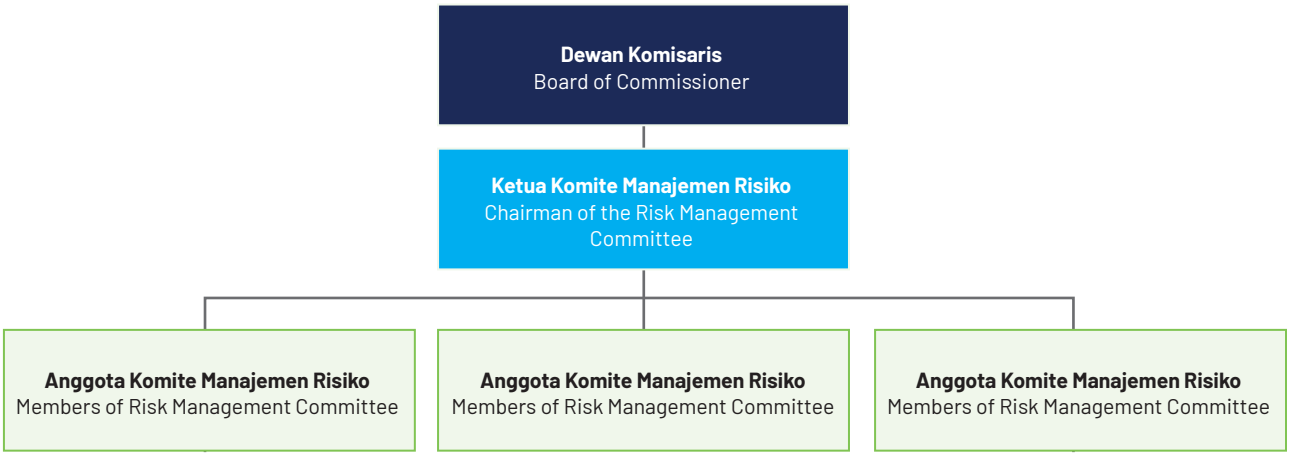
PIAGAM KOMITE MANAJEMEN RISIKO

Komite Manajemen Risiko telah memiliki Piagam Komite Manajemen Risiko yang telah disetujui dan disahkan oleh Dewan Komisaris di tahun 2017.

RISK MANAGEMENT COMMITTEE CHARTER

The Risk Management Committee has a Risk Management Committee Charter that was approved and ratified by the Board of Commissioners in 2017.

Struktur Komite Manajemen Risiko **Risk Management Comittee Structure**



PERSYARATAN KOMITE MANAJEMEN RISIKO

Dalam Piagam Komite Manajemen Risiko mengatur keanggotaan dan komposisi Komite Manajemen Risiko paling kurang terdiri dari 3 (tiga) orang yang terdiri dari ketua komite yang merupakan Anggota Dewan Komisaris dan anggota komite lainnya yang berasal dari Dewan Komisaris lainnya atau pihak yang berasal dari luar Perusahaan. Sekurang-kurangnya, salah satu anggota komite harus memiliki latar belakang dan kompetensi dalam pendidikan atau memiliki keahlian dalam bidang manajemen risiko dan atau bidang keuangan.

Hingga 31 Desember 2025, terdapat perubahan komposisi Komite Manajemen Risiko. Informasi komposisi Komite Manajemen Risiko adalah sebagai berikut:

RISK MANAGEMENT COMMITTEE REQUIREMENTS

The Risk Management Committee Charter stipulates that the membership and composition of the Risk Management Committee shall consist of at least 3 (three) members, comprising a committee head who is a member of the Board of Commissioners and other committee members drawn from other members of the Board of Commissioners or from parties outside the Company. At a minimum, at least one committee member must have a background and competency in education or possess expertise in the field of risk management and/or finance.

As of December 31, 2025, there were changes to the composition of the Risk Management Committee. The information on the composition of the Risk Management Committee is as follows:

Tabel Komposisi Komite Manajemen Risiko Tahun 2025 **Table of Composition of the Risk Management Committee for the Year 2025**

Nama / *Name*	Jabatan / *Position*	Dasar Pengangkatan / *Basis of Appointment*	Dasar Pemberhentian / *Basis of Dismissal*	Periode Jabatan / *Term of Office*
Hadi Daryanto*	Ketua Komite Manajemen Risiko / Head of the Risk Management Committee	Surat Keputusan Dewan Komisaris PT Semen Baturaja Tbk No. SK-02/DK-SB/II/2023, tanggal 03 Februari 2023 / Decree of the Board of Commissioners of PT Semen Baturaja Tbk No. SK-02/DK-SB/II/2023 dated February 3, 2023	Keputusan RUPST tanggal 27 Mei 2025 / AGMS Resolution dated May 27, 2025	3 Februari 2023 - 27 Mei 2025 / February 3, 2023 – May 27, 2025
Inosentius Samsul	Anggota Komite Manajemen Risiko / Member of the Risk Management Committee	Surat Keputusan Dewan Komisaris PT Semen Baturaja Tbk Head of the Risk Management Committee No. SK-13/DK-SB/XI/2023, tanggal 23 November 2023 / Decree of the Board of Commissioners of PT Semen Baturaja Tbk No. SK-13/DK-SB/XI/2023 dated November 23, 2023	Surat Keputusan Dewan Komisaris PT Semen Baturaja Tbk No. SK-006/DK-SB/VI/2025, tanggal 12 Juni 2025 / Decree of the Board of Commissioners of PT Semen Baturaja Tbk No. SK-006/DK-SB/VI/2025 dated June 12, 2025	23 November 2023 – 12 Juni 2025 / November 23, 2023 – June 12, 2025

Nama / *Name*	Jabatan / *Position*	Dasar Pengangkatan / *Basis of Appointment*	Dasar Pemberhentian / *Basis of Dismissal*	Periode Jabatan / *Term of Office*
Chowadja Sanova	Ketua Komite Manajemen Risiko / Head of the Risk Management Committee	Surat Keputusan Dewan Komisaris PT Semen Baturaja Tbk No. SK-006/DK-SB/VI/2025, tanggal 12 Juni 2025 / Decree of the Board of Commissioners of PT Semen Baturaja Tbk No. SK-006/DK-SB/VI/2025 dated June 12, 2025	-	12 Juni 2025 – Sekarang / June 12, 2025 – Present
Dzulfikar Ahmad Tawalla	Anggota Komite Manajemen Risiko / Member of the Risk Management Committee	Surat Keputusan Dewan Komisaris PT Semen Baturaja Tbk No. SK-006/DK-SB/VI/2025, tanggal 12 Juni 2025 / Decree of the Board of Commissioners of PT Semen Baturaja Tbk No. SK-006/DK-SB/VI/2025 dated June 12, 2025	-	12 Juni 2025 – Sekarang / June 12, 2025 – Present
Fransisca Niken Handini	Anggota Komite Manajemen Risiko / Member of the Risk Management Committee	Surat Keputusan Dewan Komisaris PT Semen Baturaja Tbk No. SK-06/DK-SB/II/2022, tanggal 28 Februari 2022 / Decree of the Board of Commissioners of PT Semen Baturaja Tbk No. SK-06/DK-SB/II/2022 dated February 28, 2022	Surat Keputusan Dewan Komisaris PT Semen Baturaja Tbk No. SK-003/DK-SB/II/2025 tanggal 28 Februari 2025 / Decree of the Board of Commissioners of PT Semen Baturaja Tbk No. SK-003/DK-SB/II/2025 dated February 28, 2025	01 Maret 2022 – 28 Februari 2025 / March 1, 2022 – February 28, 2025
Fahmi Anhar Nurdiyanto	Anggota Komite Manajemen Risiko / Member of the Risk Management Committee	Surat Keputusan Dewan Komisaris PT Semen Baturaja Tbk No. SK-02/DK-SB/I/2021, tanggal 01 Februari 2021 / Decree of the Board of Commissioners of PT Semen Baturaja Tbk No. SK-02/DK-SB/I/2021 dated February 1, 2021	Surat Keputusan Dewan Komisaris PT Semen Baturaja Tbk No. SK-01/DK-SB/I/2026 tanggal 30 Januari 2026 / Decree of the Board of Commissioners of PT Semen Baturaja Tbk No. SK-01/DK-SB/I/2026 dated January 30, 2026	01 Februari 2021 – 30 Januari 2026 / February 1, 2021 – January 30, 2026
Muhammad Riza Nurdin	Anggota Komite Manajemen Risiko / Member of the Risk Management Committee	Surat Keputusan Dewan Komisaris PT Semen Baturaja Tbk No. SK-013/DK-SB/X/2025, tanggal 31 Oktober 2025. / Decree of the Board of Commissioners of PT Semen Baturaja Tbk No. SK-013/DK-SB/X/2025 dated October 31, 2025	-	1 November 2025 – Sekarang / November 1, 2025 – Present

KOMPOSISI DAN MASA JABATAN KOMITE MANAJEMEN RISIKO

PROFIL KOMITE MANAJEMEN RISIKO

Ketua Komite Manajemen Risiko

HADI DARYANTO* Ketua Komite Manajemen Risiko / *Head of the Risk Management Committee*	
Periode Jabatan / Term of Office	3 Februari 2023 – 27 Mei 2025 / February 3, 2023 – May 27, 2025
Dasar Pengangkatan / Basis of Appointment	Surat Keputusan Dewan Komisaris PT Semen Baturaja Tbk No. SK02/DKSB/II/2023, tanggal 03 Februari 2023 / Decree of the Board of Commissioners of PT Semen Baturaja Tbk No. SK02/DKSB/II/2023 dated February 3, 2023
Dasar Pemberhentian / Basis of Dismissal	Keputusan RUPST tanggal 27 Mei 2025 / AGMS Resolution dated May 27, 2025

*) Diberhentikan menjadi Dewan Komisaris berdasarkan Keputusan RUPST tanggal 27 Mei 2025

Profil Hadi Daryanto telah disajikan dalam "Profil Dewan Komisaris" pada bab "Profil Perusahaan" yang terdapat dalam Laporan Tahunan.

CHOWADJA SANOVA Ketua Komite Manajemen Risiko / *Head of the Risk Management Committee*	
Periode Jabatan / Term of Office	12 Juni 2025 – Sekarang / June 12, 2025 – Present
Dasar Pengangkatan / Basis of Appointment	Surat Keputusan Dewan Komisaris PT Semen Baturaja Tbk No. SK-006/DK-SB/VI/2025, tanggal 12 Juni 2025 / Decree of the Board of Commissioners of PT Semen Baturaja Tbk No. SK-006/DK-SB/VI/2025 dated June 12, 2025

Profil Chowadja Sanova telah disajikan dalam "Profil Dewan Komisaris" pada bab "Profil Perusahaan" yang terdapat dalam Laporan Tahunan.

Anggota Komite Nominasi dan Remunerasi

INOSENTIUS SAMSUL Ketua Komite Manajemen Risiko / *Head of the Risk Management Committee*	
Periode Jabatan / Term of Office	23 November 2023 – 27 Mei 2025 / November 23, 2023 – May 27, 2025
Dasar Pengangkatan / Basis of Appointment	Surat Keputusan Dewan Komisaris PT Semen Baturaja Tbk No. SK-13/DK-SB/XI/2023, tanggal 23 November 2023 / Decree of the Board of Commissioners of PT Semen Baturaja Tbk No. SK-13/DK-SB/XI/2023 dated November 23, 2023
Dasar Pemberhentian / Basis of Dismissal	Surat Keputusan Dewan Komisaris PT Semen Baturaja Tbk No. SK-006/DK-SB/VI/2025, tanggal 12 Juni 2025 / Decree of the Board of Commissioners of PT Semen Baturaja Tbk No. SK-006/DK-SB/VI/2025 dated June 12, 2025

Profil Inosentius Samsul telah disajikan dalam "Profil Dewan Komisaris" pada bab "Profil Perusahaan" yang terdapat dalam Laporan Tahunan.

COMPOSITION AND TERM OF OFFICE OF THE RISK MANAGEMENT COMMITTEE

RISK MANAGEMENT COMMITTEE PROFILE

Head of the Risk Management Committee

*) Dismissed as member of the Board of Commissioners pursuant to the AGMS Resolution dated May 27, 2025

The profile of Hadi Daryanto has been presented in the "Board of Commissioners' Profile" section in the "Company Profile" chapter of the Annual Report.

The profile of Chowadja Sanova has been presented in the "Board of Commissioners' Profile" section in the "Company Profile" chapter of the Annual Report.

Members of the Risk Management Committee

The profile of Inosentius Samsul has been presented in the "Board of Commissioners' Profile" section in the "Company Profile" chapter of the Annual Report.

DZULFIKAR AHMAD Ketua Komite Manajemen Risiko / *Head of the Risk Management Committee*	
Periode Jabatan / Term of Office	12 Juni 2025 – Sekarang / June 12, 2025 – Present
Dasar Pengangkatan / Basis of Appointment	Surat Keputusan Dewan Komisaris PT Semen Baturaja Tbk No. SK-006/DK-SB/VI/2025, tanggal 12 Juni 2025 / Decree of the Board of Commissioners of PT Semen Baturaja Tbk No. SK-006/DK-SB/VI/2025 dated June 12, 2025

Profil Dzulfikar Ahmad telah disajikan dalam "Profil Dewan Komisaris" pada bab "Profil Perusahaan" yang terdapat dalam Laporan Tahunan.

The profile of Dzulfikar Ahmad has been presented in the "Board of Commissioners' Profile" section in the "Company Profile" chapter of the Annual Report.

FRANSISCA NIKEN HANDINI* Anggota Komite Manajemen Risiko / *Member of the Risk Management Committee*	
Masa Jabatan / Term of Office	01 Maret 2022 – 28 Februari 2025 / March 1, 2022 – February 28, 2025
Kewarganegaraan / Citizenship	Indonesia / Indonesian
Usia (2025) / Age (2025)	45 tahun / 45 years old
Tempat/Tanggal Lahir / Place/Date of Birth	Jakarta, 05 November 1980 / Jakarta, November 5, 1980
Domisili / Domicile	Jakarta
Riwayat Penunjukan / Appointment History	Surat Keputusan Dewan Komisaris PT Semen Baturaja Tbk No. SK-06/DK-SB/II/2022, tanggal 28 Februari 2022 / Decree of the Board of Commissioners of PT Semen Baturaja Tbk No. SK-06/DK-SB/II/2022 dated February 28, 2022
Riwayat Pendidikan / Educational Background	S1 Hukum dari Universitas Nasional Jakarta (2003) / Bachelor's Degree (S1) – Law, Universitas Nasional Jakarta (2003)
Riwayat Pekerjaan / Career History	• Staff Sekretaris Dewan Komisaris PT Semen Baturaja (Persero) Tbk (September 2020-Februari 2022) / Staff of the Secretariat of the Board of Commissioners, PT Semen Baturaja (Persero) Tbk (September 2020 – February 2022) • Tenaga Teknis Tim Serap Aspirasi UU Cipta Kerja Kementerian Koordinator Bidang Perekonomian (2020-2021) / Technical Staff of the Job Creation Law Aspiration Absorption Team, Coordinating Ministry for Economic Affairs (2020–2021) • Staff Sekretaris Dewan Komisaris PT Taspen (Persero) (2019-2020) / Staff of the Secretariat of the Board of Commissioners, PT Taspen (Persero) (2019–2020) • Staf khusus Menteri Investasi/Kepala BKPM RI (2014-2016) / Special Staff to the Minister of Investment/Head of BKPM RI (2014–2016) • Legal Supervisor PT Garudafood Putra Putri Jaya (2009-2014) / Legal Supervisor, PT Garudafood Putra Putri Jaya (2009–2014) • Compliance Officer & Executive Assistant to President Director PT Mahakarya Artha Securities (2005-2009) / Compliance Officer & Executive Assistant to the President Director, PT Mahakarya Artha Securities (2005–2009) • Legal & Executive Assistant to President Director Menteng Hotel Group (2003-2005) / Legal & Executive Assistant to the President Director, Menteng Hotel Group (2003–2005)
Sertifikasi yang Dimiliki / Certifications Held	Belum memiliki sertifikasi / No certifications held
Rangkap Jabatan / Concurrent Positions	Tidak memiliki rangkap jabatan / No concurrent positions held
Hubungan Afiliasi / Affiliated Relationships	Tidak ada hubungan afiliasi dengan anggota Dewan Komisaris, anggota Direksi lainnya dan pemegang saham utama / No affiliated relationships with members of the Board of Commissioners, other members of the Board of Directors, or the principal shareholders
Kepemilikan Saham / Share Ownership	Tidak memiliki saham SMBR / Does not hold any SMBR shares

*) Berhenti menjabat berdasarkan Surat Keputusan Dewan Komisaris PT Semen Baturaja Tbk No. SK-003/DK-SB/II/2025 tanggal 28 Februari 2025

*) Ceased serving pursuant to the Decree of the Board of Commissioners of PT Semen Baturaja Tbk No. SK-003/DK-SB/II/2025 dated February 28, 2025.

FAHMI ANHAR NURDIYANTO* Anggota Komite Manajemen Risiko / *Member of the Risk Management Committee*	
Masa Jabatan / Term of Office	01 Februari 2021 – 30 Januari 2026 / February 1, 2021 – January 30, 2026
Kewarganegaraan / Citizenship	Indonesia / Indonesian
Usia (2025) / Age (2025)	40 tahun / 40 years old
Tempat/Tanggal Lahir / Place/Date of Birth	Magelang, 20 April 1985 / Magelang, April 20, 1985
Domisili / Domicile	Jawa Tengah / Central Java
Riwayat Penunjukan / Appointment History	Surat Keputusan Dewan Komisaris PT Semen Baturaja Tbk No. SK-02/DK-SB/I/2021, tanggal 01 Februari 2021 / Decree of the Board of Commissioners of PT Semen Baturaja Tbk No. SK-02/DK-SB/I/2021 dated February 1, 2021
Riwayat Pendidikan / Educational Background	S1 - Administrasi Negara dari Universitas Negeri Sebelas Maret (2007) / Bachelor's Degree (S1) – Public Administration, Universitas Negeri Sebelas Maret (2007)
Riwayat Pekerjaan / Career History	• Tenaga Teknis Tim Serap Aspirasi UU Cipta Kerja Kementerian Koordinator Bidang Perekonomian (2020-2021) / Technical Staff of the Job Creation Law Aspiration Absorption Team, Coordinating Ministry for Economic Affairs (2020–2021) • Accounting Bourbon Docking & Sourcing DMCEST Dubai UAE (2017-2020) / Accounting, Bourbon Docking & Sourcing DMCEST, Dubai, UAE (2017–2020) • International Contributor PT Media Televisi Tbk (Metro TV)(2018-2020) / International Contributor, PT Media Televisi Tbk (Metro TV)(2018–2020) • Area Customer Experience Specialist PT Bank Tabungan Pensiunan Nasional Tbk (2013-2017) / Area Customer Experience Specialist, PT Bank Tabungan Pensiunan Nasional Tbk (2013–2017) • Operations Officer PT Bank Tabungan Pensiunan Nasional Tbk (2008- 2013) / Operations Officer, PT Bank Tabungan Pensiunan Nasional Tbk (2008–2013) • News Anchor PT Televisi Terang Abadi Surakarta (2007) / News Anchor, PT Televisi Terang Abadi Surakarta (2007)
Sertifikasi yang Dimiliki / Certifications Held	Belum memiliki sertifikasi / No certifications held
Rangkap Jabatan / Concurrent Positions	Tidak memiliki rangkap jabatan / No concurrent positions held
Hubungan Afiliasi / Affiliated Relationships	Tidak ada hubungan afiliasi dengan anggota Dewan Komisaris, anggota Direksi lainnya dan pemegang saham utama / No affiliated relationships with members of the Board of Commissioners, other members of the Board of Directors, or the principal shareholders
Kepemilikan Saham / Share Ownership	Tidak memiliki saham SMBR / Does not hold any SMBR shares

*) Berhenti menjabat berdasarkan Surat Keputusan Dewan Komisaris PT Semen Baturaja Tbk No. SK-01/DK-SB/I/2026 tanggal 30 Januari 2026

*) Ceased serving pursuant to the Decree of the Board of Commissioners of PT Semen Baturaja Tbk No. SK-003/DK-SB/II/2025 dated February 28, 2025.

MUHAMMAD RIZA NURDIN Anggota Komite Manajemen Risiko / *Member of the Risk Management Committee*	
Masa Jabatan / Term of Office	1 November 2025 – Sekarang / November 1, 2025 – Present
Kewarganegaraan / Citizenship	Indonesia / Indonesian
Usia (2025) / Age (2025)	46 tahun / 46 years old
Tempat/Tanggal Lahir / Place/Date of Birth	Banda Aceh, 21 April 1979 / Banda Aceh, April 21, 1979
Domisili / Domicile	Banda Aceh / Banda Aceh
Riwayat Penunjukan / Appointment History	Surat Keputusan Dewan Komisaris PT Semen Baturaja Tbk No. SK-013/DK-SB/X/2025, tanggal 31 Oktober 2025. / Decree of the Board of Commissioners of PT Semen Baturaja Tbk No. SK-013/DK-SB/X/2025 dated October 31, 2025
Riwayat Pendidikan / Educational Background	• S3 – Doctoral Study dari University of New South Wales, Australia (2018) / Doctoral Degree (S3) – University of New South Wales, Australia (2018) • S2 – Master of Arts dari University of Passau, Germany (2011) / Master's Degree (S2) – Master of Arts, University of Passau, Germany (2011) • S1 – Bachelor of Arts dari Al-Azhar University, Cairo (2010) / achelor of Arts, Al-Azhar University, Cairo (2010)
Riwayat Pekerjaan / Career History	• Visiting Researcher, Asia-Japan Research Institute, Ritsumeikan University, Japan (January 2021 – present) working remotely (home-based) • Affiliated Senior Researcher, International Centre for Aceh and Indian Ocean Studies (ICAIOS), Indonesia (August 2020 – present) • Postdoctoral Research Fellow, Department of Southeast Asian Studies, University of Malaya, Malaysia (July 2019 – July 2020) • Program Manager, International Centre for Aceh and Indian Ocean Studies (ICAIOS), Indonesia (October 2011 – March 2014) • Visiting Lecturer, State Islamic University (UIN) Ar-Raniry, Indonesia (August 2012 – July 2013) • Senior Monitoring & Evaluation Officer, American Red Cross, Indonesia (Tsunami Recovery Program) (May – December 2008) • Senior Field Officer Monitoring & Evaluation, British Red Cross Society, Indonesia (Tsunami Recovery Program) (April 2007 – April 2008)
Sertifikasi yang Dimiliki / Certifications Held	Manajemen Risiko Perbankan (Kualifikasi Non-Tingkat 6) / Banking Risk Management (Non-Level 6 Qualification)
Rangkap Jabatan / Concurrent Positions	Tidak memiliki rangkap jabatan / No concurrent positions held
Hubungan Afiliasi / Affiliated Relationships	Tidak ada hubungan afiliasi dengan anggota Dewan Komisaris, anggota Direksi lainnya dan pemegang saham utama / No affiliated relationships with members of the Board of Commissioners, other members of the Board of Directors, or the principal shareholders
Kepemilikan Saham / Share Ownership	Tidak memiliki saham SMBR / Does not hold any SMBR shares

INDEPENDENSI ANGGOTA KOMITE MANAJEMEN RISIKO

Keanggotaan Komite Manajemen Risiko bersifat Independen. Adapun seluruh anggota tidak memiliki hubungan afiliasi dengan Manajemen Perseroan termasuk menjabat salah satu jabatan dalam struktur organisasi Perseroan maupun Anak Perusahaan.

INDEPENDENCE OF THE RISK MANAGEMENT COMMITTEE MEMBERS

The membership of the Risk Management Committee is independent in nature. All members do not have any affiliated relationships with the Company's management, including holding any position within the organizational structure of the Company or its subsidiaries.

Tabel Independensi Anggota Komite Manajemen Risiko Tabel Independensi Anggota Komite Manajemen Risiko

Kriteria Independensi / Independence Criteria	Hadi Daryanto*	Inosentius Samsul**	Chowadja Sanova	Dzulfikar Ahmad Tawalla	Fransisca Niken Handini***	Fahmi Anhar Nurdiyanto	Muhammad Riza Nurdin
Tidak mempunyai hubungan afiliasi dengan perusahaan, anggota Dewan Komisaris, anggota Direksi atau pemegang saham utama perusahaan / Does not have any affiliated relationship with the Company, members of the Board of Commissioners, members of the Board of Directors, or the principal shareholders of the Company	✓	✓	✓	✓	✓	✓	✓
Tidak mempunyai hubungan keluarga sedarah sampai derajat ke 3 baik menurut garis lurus maupun garis ke samping ataupun hubungan timbul karena perkawinan dengan anggota Dewan Komisaris lainnya atau dengan Direksi / Does not have a blood family relationship up to the third degree, whether in a direct or collateral line, or a relationship arising from marriage, with other members of the Board of Commissioners or with the Board of Directors	✓	✓	✓	✓	✓	✓	✓
Tidak mempunyai hubungan usaha baik langsung maupun tidak langsung yang berkaitan dengan kegiatan usaha perusahaan / Does not have any business relationship, either directly or indirectly, relating to the business activities of the Company	✓	✓	✓	✓	✓	✓	✓
Bukan merupakan orang yang bekerja atau mempunyai wewenang dan tanggung jawab untuk merencanakan, memimpin, mengendalikan atau mengawasi perusahaan ini dalam waktu 6 (enam) bulan sebelum mengambil posisi tersebut / Is not a person who works for or has the authority and responsibility to plan, lead, control, or supervise the Company within 6 (six) months prior to assuming such position	✓	✓	✓	✓	✓	✓	✓

*) Diberhentikan menjadi Dewan Komisaris berdasarkan Keputusan RUPST tanggal 27 Mei 2025

**) Berhenti menjabat berdasarkan Surat Keputusan Dewan Komisaris No. SK-006/DK-SB/II/2025 tanggal 12 Juni 2025

***) Berhenti menjabat berdasarkan Surat Keputusan Dewan Komisaris PT Semen Baturaja Tbk No. SK-003/DK-SB/II/2025 tanggal 28 Februari 2025

*) Dismissed as member of the Board of Commissioners pursuant to the AGMS Resolution dated May 27, 2025

**) Ceased serving pursuant to the Decree of the Board of Commissioners of PT Semen Baturaja Tbk No. SK-006/DK-SB/II/2025 dated June 12, 2025

***) Ceased serving pursuant to the Decree of the Board of Commissioners of PT Semen Baturaja Tbk No. SK-003/DK-SB/II/2025 dated February 28, 2025

TUGAS DAN TANGGUNG JAWAB KOMITE MANAJEMEN RISIKO

Komite Manajemen Risiko memiliki tugas dan tanggung jawab sebagai berikut:

1. Bertanggung jawab menjalankan tugas dengan sebaik-baiknya berpedoman pada Piagam Komite Manajemen Risiko.
2. Menyusun rencana kerja Komite Risiko Tahunan (RKKRT) yang disetujui Dewan Komisaris.
3. Melakukan *review* atas permohonan persetujuan Direksi kepada Dewan Komisaris atas rencana *corporate action* antara lain:
   a. Rencana Kerja Anggaran Perusahaan (RKAP), Rencana Jangka Panjang Perusahaan (RJPP) dan Rencana Kerja lainnya.

DUTIES AND RESPONSIBILITIES OF THE RISK MANAGEMENT COMMITTEE

The Risk Management Committee has the following duties and responsibilities:

1. To be responsible for carrying out its duties to the best of its ability in accordance with the Risk Management Committee Charter.
2. To prepare the Annual Risk Committee Work Plan (RKKRT) to be approved by the Board of Commissioners.
3. To review requests for approval submitted by the Board of Directors to the Board of Commissioners regarding planned corporate actions, including:
   a. The Company's Work Plan and Budget (RKAP), Long-Term Corporate Plan (RJPP), and other work plans.

b. Investasi, kerja sama investasi, penyertaan modal atau kegiatan bisnis perusahaan lainnya.
c. Pembentukan atau pembubaran Anak Perusahaan atau Perusahaan Patungan.
d. Pengelolaan aset, penjaminan aset dan atau pelepasan aset.
e. Hal lain yang membutuhkan saran dan masukan dari Dewan Komisaris.

4. Memantau dan melakukan evaluasi atas rencana dan pelaksanaan kerja unit kerja GCG dan Manajemen Risiko.
5. Memitigasi risiko-risiko utama yang dihadapi perusahaan dan memastikan bahwa manajemen telah mengambil langkah-langkah yang diperlukan untuk mengelola risiko tersebut.
6. Melakukan evaluasi kebijakan dan strategi manajemen risiko perusahaan.
7. Secara berkala melaporkan hasil pemantauan dan evaluasi serta memberikan rekomendasi hal-hal yang perlu mendapat perhatian Dewan Komisaris

b. Investments, investment cooperation, equity participation, or other corporate business activities.
c. The establishment or dissolution of Subsidiaries or Joint Venture Companies.
d. Asset management, asset encumbrance, and/or asset disposal.
e. Other matters requiring advice and input from the Board of Commissioners.

4. To monitor and evaluate the plans and implementation of the work of the GCG and Risk Management work units.
5. To mitigate the principal risks faced by the Company and to ensure that management has taken the necessary steps to manage such risks.
6. To evaluate the Company's risk management policies and strategies.
7. To periodically report the results of monitoring and evaluation and to provide recommendations on matters requiring the attention of the Board of Commissioners.

RAPAT KOMITE MANAJEMEN RISIKO

Kebijakan

Penyelenggaraan rapat Komite Manajemen Risiko telah tertuang dalam Piagam Komite Manajemen Risiko, di mana rapat tersebut diselenggarakan secara sedikitnya 1 (satu) kali dalam 3 (tiga) bulan. Kendati demikian, rapat dapat juga dilaksanakan sesuai permintaan Dewan Komisaris.

RISK MANAGEMENT COMMITTEE MEETINGS

Policy

The conduct of Risk Management Committee meetings is set forth in the Risk Management Committee Charter, whereby meetings are held at least 1 (one) time every 3 (three) months. Notwithstanding the foregoing, meetings may also be held at the request of the Board of Commissioners.

FREKUENSI DAN KEHADIRAN RAPAT

Di sepanjang tahun 2025, Komite Manajemen Risiko telah melaksanakan 6 (enam) kali rapat. Informasi rapat Komite Manajemen Risiko adalah sebagai berikut:

MEETING FREQUENCY AND ATTENDANCE

Throughout the year 2025, the Risk Management Committee held 6 (six) meetings. The information on the Risk Management Committee meetings is as follows:

Tabel Frekuensi dan Kehadiran Rapat Komite Manajemen Risiko Tahun 2025

Table of Meeting Frequency and Attendance of the Risk Management Committee in 2025

No	Nama / *Name*	Jabatan / *Position*	Jumlah Rapat / *Number of Meetings*	Jumlah Kehadiran / *Number of Attendance*	Persentase Kehadiran (%) / *Attendance Rate (%)*
1	Hadi Daryanto*	Ketua Komite Manajemen Risiko / Head of the Risk Management Committee	2	2	100
2	Inosentius Samsul**	Anggota Komite Manajemen Risiko / Member of the Risk Management Committee	2	2	100
3	Chowadja Sanova	Ketua Komite Manajemen Risiko / Head of the Risk Management Committee	4	4	100

No	Nama / *Name*	Jabatan / *Position*	Jumlah Rapat / *Number of Meetings*	Jumlah Kehadiran / *Number of Attendance*	Persentase Kehadiran (%) / *Attendance Rate (%)*
4	Dzulfikar Ahmad Tawalla	Anggota Komite Manajemen Risiko / Member of the Risk Management Committee	3	3	100
5	Fransisca Niken Handini***	Anggota Komite Manajemen Risiko / Member of the Risk Management Committee	2	2	100
6	Fahmi Anhar Nurdiyanto	Anggota Komite Manajemen Risiko / Member of the Risk Management Committee	6	6	100
7	Muhammad Riza Nurdin	Anggota Komite Manajemen Risiko / Member of the Risk Management Committee	2	2	100

*) Diberhentikan menjadi Dewan Komisaris berdasarkan Keputusan RUPST tanggal 27 Mei 2025

**) Berhenti menjabat berdasarkan Surat Keputusan Dewan Komisaris No. SK-006/DK-SB/II/2025 tanggal 12 Juni 2025

***) Berhenti menjabat berdasarkan Surat Keputusan Dewan Komisaris PT Semen Baturaja Tbk No. SK-003/DK-SB/II/2025 tanggal 28 Februari 2025

*) Dismissed as member of the Board of Commissioners pursuant to the AGMS Resolution dated May 27, 2025

**) Ceased serving pursuant to the Decree of the Board of Commissioners of PT Semen Baturaja Tbk No. SK-006/DK-SB/II/2025 dated June 12, 2025

***) Ceased serving pursuant to the Decree of the Board of Commissioners of PT Semen Baturaja Tbk No. SK-003/DK-SB/II/2025 dated February 28, 2025

AGENDA RAPAT / MEETING AGENDA

No	Agenda Rapat / *Meeting Agenda*	Kehadiran Peserta / *Participants in Attendance*	Jumlah Rapat / *Number of Meeting*
1	*Monitoring,* evaluasi dan penilaian atas Profil Risiko Korporat / Monitoring, evaluation, and assessment of the Corporate Risk Profile	Ketua dan Anggota Komite Manajemen Risiko / Head and Members of the Risk Management Committee	6

PROGRAM PENGEMBANGAN KOMPETENSI KOMITE MANAJEMEN RISIKO

Perusahaan memfasilitasi berbagai program pengembangan kompetensi yang disesuaikan dengan perkembangan bisnis Perusahaan. Pengembangan kompetensi dapat berupa pelatihan, seminar, atau *workshop*.

Keikutsertaan pengembangan kompetensi Komite Manajemen Risiko di sepanjang tahun 2025 telah disajikan dalam bab "Tinjauan Unit Pendukung Bisnis" dalam Laporan Tahunan ini.

RISK MANAGEMENT COMMITTEE COMPETENCY DEVELOPMENT PROGRAM

The Company facilitates various competency development programs tailored to the development of the Company's business. Competency development may take the form of training sessions, seminars, or workshops.

The participation of the Risk Management Committee in competency development programs throughout the year 2025 has been presented in the "Business Support Unit Review" chapter of this Annual Report.

KEBIJAKAN REMUNERASI KOMITE MANAJEMEN RISIKO

Kebijakan

Dasar kebijakan remunerasi Komite Manajemen Risiko terdapat pada Surat Keputusan Dewan Komisaris tentang Pemberhentian dan Pengangkatan masing-masing Anggota Komite.

RISK MANAGEMENT COMMITTEE REMUNERATION POLICY

Policy

The basis of the remuneration policy for the Risk Management Committee is set forth in the Decree of the Board of Commissioners concerning the Dismissal and Appointment of each Committee Member.

Besaran **Amount**

Nama / *Name*	Jabatan / *Position*	Gaji / *Salary*	Tunjangan Hari Raya / *Religious Holiday Allowance*	Tunjangan Per Bulan / *Monthly Allowance*	Total Remunerasi / *Total Remuneration*
Fransisca Niken Handini*	Anggota Komite Manajemen Risiko / Member of the Risk Management Committee	28.500.000	28.500.000	0	313.500.000
Fahmi Anhar Nurdiyanto	Anggota Komite Manajemen Risiko / Member of the Risk Management Committee	28.500.000	28.500.000	0	370.500.000
Muhammad Riza Nurdin	Anggota Komite Manajemen Risiko / Member of the Risk Management Committee	28.500.000	0	0	57.000.000

*) Berhenti menjabat berdasarkan Surat Keputusan Dewan Komisaris PT Semen Baturaja Tbk No. SK-003/DK-SB/II/2025 tanggal 28 Februari 2025

*) Ceased serving pursuant to the Decree of the Board of Commissioners of PT Semen Baturaja Tbk No. SK-003/DK-SB/II/2025 dated February 28, 2025

LAPORAN PELAKSANAAN KEGIATAN KOMITE MANAJEMEN RISIKO

Di sepanjang tahun 2025, Komite Manajemen Risiko telah melaksanakan tugas dan tanggung jawab sebagai berikut:

1. Menyusun Rencana Kerja Komite Risiko Tahunan (RKKRT) di setiap awal periode yang disetujui oleh Dewan Komisaris menjadi bagian rencana kerja Dewan Komisaris Tahun 2025;
2. Melakukan reviu atas permohonan persetujuan Direksi kepada Dewan Komisaris
3. Pembahasan dengan unit-unit kerja terkait mengenai perencanaan dan pelaksanaan investasi, implementasi RJPP, implementasi RKAP, Annual Report dan Sustainability Report, manajemen risiko perusahaan terkait dengan operasional perusahaan antara lain; risiko tambang, operasional/produksi, keuangan & bisnis, pemasaran & loss event, sistem teknologi informasi, manajemen SDM, hukum, lingkungan, keselamatan kerja, penerapan standarisasi mutu & layanan dan lain-lain
4. Monitoring, evaluasi dan penilaian atas Profil Risiko Korporat tahun 2025 yang telah ditetapkan baik secara langsung dengan melakukan kunjungan kerja ke lapangan maupun koordinasi daring dengan unit kerja terkait
5. Monitoring, evaluasi dan penilaian terhadap mitigasi risiko pada setiap kegiatan operasional perusahaan yang terindikasi mendatangkan potensi kerugian maupun laba

REPORT ON THE ACTIVITIES OF THE RISK MANAGEMENT COMMITTEE

Throughout the year 2025, the Risk Management Committee has carried out the following duties and responsibilities:

1. Preparing the Annual Risk Committee Work Plan (RKKRT) at the beginning of each period, approved by the Board of Commissioners as part of the Board of Commissioners' Work Plan for 2025.
2. Conducting a review of requests for approval submitted by the Board of Directors to the Board of Commissioners.
3. Conducting discussions with relevant work units regarding the planning and implementation of investments, RJPP implementation, RKAP implementation, the Annual Report and Sustainability Report, and corporate risk management relating to the Company's operations, including, among others: mining risks, operational/ production risks, financial and business risks, marketing and loss event risks, information technology system risks, human capital management risks, legal risks, environmental risks, occupational safety risks, the implementation of quality and service standardization, and other matters.
4. Monitoring, evaluating, and assessing the 2025 Corporate Risk Profile that has been established, both directly through field working visits and through online coordination with relevant work units.
5. Monitoring, evaluating, and assessing risk mitigation in every operational activity of the Company that is indicated to potentially generate losses or profits.

6. Secara berkala melaporkan hasil pemantauan dan evaluasi serta memberikan rekomendasi atas hal-hal yang perlu mendapatkan perhatian Dewan Komisaris
7. Analisis dan evaluasi Laporan Manajemen Triwulanan Tahun 2025 PT Semen Baturaja Tbk
8. Monitoring pelaksanaan Tata Kelola Perusahaan yang baik (Good Corporate Governance) yang terangkum dalam Sistem Manajemen Semen Baturaja (SMSB), Whistle Blowing System dan Sistem Manajemen Anti Penyuapan dan Risk Maturity Indeks (RMI)
9. Menyusun pengkinian Piagam Komite Manajemen Risiko
10. Mempersiapkan materi terkait isu-isu strategis yang perlu perhatian dan untuk dibahas dalam rapat Dewan Komisaris dengan Direksi

6. Periodically reporting the results of monitoring and evaluation and providing recommendations on matters requiring the attention of the Board of Commissioners.
7. Analyzing and evaluating the 2025 Quarterly Management Report of PT Semen Baturaja Tbk.
8. Monitoring the implementation of Good Corporate Governance (GCG) as encompassed in the Semen Baturaja Management System (SMSB), the Whistleblowing System, the Anti-Bribery Management System, and the Risk Maturity Index (RMI).
9. Preparing an update to the Risk Management Committee Charter.
10. Preparing materials relating to strategic issues requiring attention and for discussion at meetings of the Board of Commissioners with the Board of Directors.

ORGAN PENDUKUNG DIREKSI

SEKRETARIS PERUSAHAAN

Sekretaris Perusahaan memiliki tanggung jawab dalam memberikan informasi kepada Direksi dan Dewan Komisaris secara berkala dan/atau sewaktu-waktu apabila diminta, serta pelayanan pemberian informasi yang dibutuhkan mengenai data atau performa Perusahaan dalam batas-batas yang ditetapkan dalam protokol informasi yang ditetapkan Perusahaan dan penyampaian laporan-laporan lainnya kepada *Stakeholders* lainnya sesuai peraturan Perundang-Undangan disampaikan tepat waktu.

DASAR HUKUM

Pengangkatan Sekretaris Perusahaan mengacu pada peraturan perundang-undangan yakni sebagai berikut, di antaranya:

1. Undang-Undang Republik Indonesia No. 19 Tahun 2003 tentang Badan Usaha Milik Negara Pasal 20.
2. Peraturan Menteri Negara Badan Usaha Milik Negara No. PER-2/MBU/03/2023 Tahun 2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan Badan Usaha Milik Negara.
3. Peraturan Otoritas Jasa Keuangan No. 35/POJK.04/2014 tentang Sekretaris Perusahaan Emiten atau Perusahaan Publik

SUPPORTING ORGANS OF THE BOARD OF DIRECTORS

CORPORATE SECRETARY

The Corporate Secretary is responsible for providing information to the Board of Directors and the Board of Commissioners on a periodic basis and/or at any time upon request, as well as for providing required information regarding the Company's data or performance within the limits established by the information protocol set by the Company, and for the timely submission of other reports to other Stakeholders in accordance with applicable laws and regulations.

LEGAL BASIS

The appointment of the Corporate Secretary is governed by the following applicable laws and regulations, among others:

1. Law of the Republic of Indonesia No. 19 of 2003 concerning State-Owned Enterprises, Article 20.
2. Regulation of the Minister of State-Owned Enterprises No. PER-2/MBU/03/2023 of 2023 concerning Guidelines on Corporate Governance and Significant Corporate Activities of State-Owned Enterprises.
3. Financial Services Authority Regulation No. 35/POJK.04/2014 concerning the Corporate Secretary of Issuers or Public Companies.

STRUKTUR ORGANISASI SEKRETARIS PERUSAHAAN

Sekretaris Perusahaan melaksanakan fungsi komunikasi dan bertanggung jawab langsung kepada Direktur Utama. Sekretaris Perusahaan dibantu oleh Unit of Legal, Unit of Secretarial & Stakeholder Management, Unit of Corporate Social Responsibility dan Section of Security.

Informasi struktur organisasi Sekretaris Perusahaan adalah sebagai berikut:

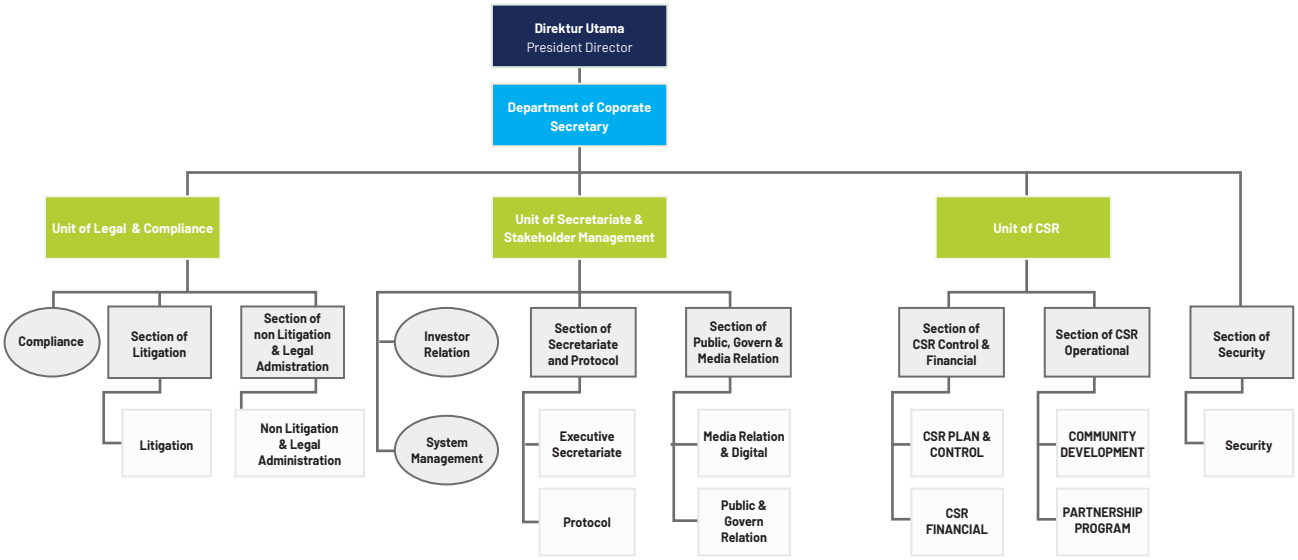
Struktur Organisasi Sekretaris Perusahaan Tahun 2025

ORGANIZATIONAL STRUCTURE OF THE CORPORATE SECRETARY

The Corporate Secretary carries out the communication function and is directly accountable to the President Director. The Corporate Secretary is assisted by the Unit of Legal, the Unit of Secretarial & Stakeholder Management, the Unit of Corporate Social Responsibility, and the Section of Security.

The information on the organizational structure of the Corporate Secretary is as follows:

Organizational Structure of the Corporate Secretary in 2025



Dalam pelaksanaan fungsi dan tugasnya, Sekretaris Perusahaan terbagi dalam 4 Unit, yaitu:

1. **Unit of Legal & Compliance**
   Bertanggung jawab dalam mengembangkan dan mengawasi proses hukum perusahaan untuk memastikan tidak adanya pelanggaran hukum dalam proses pencapaian target keseluruhan perusahaan.
2. **Unit of Secretarial & Stakeholder Management**
   Bertanggung jawab dalam merencanakan, mengorganisir dan mengontrol keseluruhan proses pengelolaan administrasi Perusahaan dan Direksi serta pengelolaan kegiatan keprotokolan Direksi untuk memastikan kelancaran administrasi perusahaan dan kegiatan BOD dalam menunjang seluruh aktivitas perusahaan.

In carrying out its functions and duties, the Corporate Secretary is divided into 4 Units, namely:

1. **Unit of Legal & Compliance**
   Responsible for developing and overseeing the Company's legal processes to ensure that no legal violations occur in the process of achieving the Company's overall targets.

2. **Unit of Secretariat & Stakeholder Management**
   Responsible for planning, organizing, and controlling the overall process of managing the Company's and Board of Directors' administration, as well as managing the protocol activities of the Board of Directors, to ensure the smooth operation of the Company's administration and the activities of the Board of Directors in supporting all of the Company's activities.

3. **Unit of Corporate Social Responsibility**
   Bertanggung jawab dalam mengatur strategi, mengintegrasikan serta mengawasi kegiatan tanggung jawab sosial perusahaan atau Corporate Social Responsibility untuk memastikan Perusahaan dapat membantu dalam upaya menyejahterakan masyarakat, melestarikan lingkungan hidup sekitar serta menggerakkan roda perekonomian secara tepat guna dan tepat sasaran.
4. **Section of Security**
   Bertanggung jawab memimpin, mengelola, mengawasi dan mengevaluasi kegiatan pengamanan keseluruhan lokasi, aset dan fasilitas perusahaan untuk menjaga kelancaran dan keberlangsungan operasional perusahaan serta memberikan rasa aman bagi pegawai

3. **Unit of Corporate Social Responsibility**
   Responsible for formulating strategies, integrating, and overseeing the Company's Corporate Social Responsibility activities to ensure that the Company is able to contribute to the welfare of the community, preserve the surrounding natural environment, and drive economic activity in an effective and targeted manner.
4. **Section of Security**
   Responsible for leading, managing, overseeing, and evaluating the security activities of all Company locations, assets, and facilities to maintain the smooth operation and continuity of the Company's operations and to provide a sense of security for employees.

PROFIL SEKRETARIS PERUSAHAAN / CORPORATE SECRETARY PROFILE

HARI LIANDU Vice President of Corporate Secretary	
Masa Jabatan / Term of Office	01 Maret 2024 – sekarang / March 1, 2024 – present
Kewarganegaraan / Citizenship	Indonesia / Indonesian
Usia (2025) / Age (2025)	48 tahun / 48 years old
Tempat/Tanggal Lahir / Place/Date of Birth	Jakarta, 08 September 1977 / Jakarta, September 8, 1977
Domisili / Domicile	Palembang, Sumatera Selatan / Palembang, South Sumatra
Riwayat Penunjukan / Appointment History	Surat Keputusan Direksi No. No. PH.01.04/022/2024 tanggal 01 Maret 2024 / Decree of the Board of Directors No. PH.01.04/022/2024 dated March 1, 2024
Riwayat Pendidikan / Educational Background	• S2 - Magister Manajemen Universitas Sriwijaya (2023) / Master's Degree (S2) – Master of Management, Universitas Sriwijaya (2023) • S1 - Ekonomi Akuntansi Universitas Jambi (2001) / Bachelor's Degree (S1) – Accounting Economics, Universitas Jambi (2001)
Riwayat Pekerjaan / Employment History	• Vice President of Internal Audit (2023-2024) • Vice President Management Accounting & ICT (2022-2023) • Vice President Accounting & Finance (2018-2022) • Vice President Management Accounting (2018-2019)
Sertifikasi yang Dimiliki / Certifications Held	• Kepala Satuan Pengawasan Internal, dari Pusat Pengembangan Akuntansi dan Keuangan (2023) / Head of Internal Audit Unit, from the Center for Accounting and Financial Development (2023) • Risk Management – QRMO (Qualified Risk Management Officer), dari BNSP (Badan Nasional Sertifikasi Profesi) (2023) / Risk Management – QRMO (Qualified Risk Management Officer), from BNSP (National Professional Certification Agency) (2023) • Kursus Pajak Tingkat Brevet A, dari LP3 Yayasan Artha Bakti Palembang (2003) / Tax Course Level Brevet A, from LP3 Yayasan Artha Bakti Palembang (2003)
Rangkap Jabatan / Concurrent Positions	Tidak memiliki rangkap jabatan / No concurrent positions held
Hubungan Afiliasi / Affiliated Relationships	Tidak ada hubungan afiliasi dengan anggota Dewan Komisaris, anggota Direksi lainnya dan pemegang saham utama / No affiliated relationships with members of the Board of Commissioners, other members of the Board of Directors, or the principal shareholders
Kepemilikan Saham / Share Ownership	Tidak memiliki saham SMBR / Does not hold any SMBR shares

TUGAS DAN TANGGUNG JAWAB SEKRETARIS PERUSAHAAN

Tugas dan tanggung jawab Sekretaris Perusahaan mengacu pada Peraturan Otoritas Jasa Keuangan (POJK) No. 35/POJK.04/2014, yang memuat bahwa Sekretaris Perusahaan bertugas mengikuti perkembangan pasar modal khususnya peraturan perundang-undangan yang berlaku di bidang pasar modal; memberikan masukan kepada Direksi dan Dewan Komisaris emiten atau perusahaan publik untuk mematuhi ketentuan peraturan perundang-undangan di bidang pasar modal; membantu Direksi dan Dewan Komisaris dalam pelaksanaan tata kelola perusahaan yang meliputi:

1. Keterbukaan informasi kepada masyarakat, termasuk ketersediaan informasi pada situs web emiten atau perusahaan publik.
2. Penyampaian laporan kepada Otoritas Jasa Keuangan tepat waktu.
3. Penyelenggaraan dan dokumentasi Rapat Umum Pemegang Saham.
4. Penyelenggaraan dan dokumentasi rapat Direksi dan/atau Dewan Komisaris.
5. Pelaksanaan program orientasi terhadap perusahaan bagi Direksi dan/atau Dewan Komisaris.
6. Sebagai penghubung antara emiten atau perusahaan publik dengan pemegang saham emiten atau perusahaan publik, Otoritas Jasa Keuangan, dan pemangku kepentingan lainnya.

Sekretaris Perusahaan juga memiliki tugas dan tanggung jawab sebagai berikut:

1. Bertanggung jawab dalam menyetujui, menetapkan dan mengarahkan strategi pengelolaan hukum & pengelolaan sengketa hukum agar dapat memastikan kepatuhan terhadap semua peraturan & standar serta keputusan legal yang menguntungkan Perusahaan.
2. Bertanggung jawab dalam menyetujui, menetapkan dan mengarahkan pengelolaan perjanjian & perizinan untuk memastikan kegiatan operasional Perusahaan dapat memenuhi seluruh aspek legalitas yang berlaku.
3. Bertanggung jawab dalam menyetujui, menetapkan dan mengarahkan proses pengelolaan kesekretariatan dan protokol Direksi demi menunjang mobilitas dan operasional kerja Direksi.

DUTIES AND RESPONSIBILITIES OF THE CORPORATE SECRETARY

The duties and responsibilities of the Corporate Secretary are governed by Financial Services Authority Regulation (POJK) No. 35/POJK.04/2014, which stipulates that the Corporate Secretary is responsible for monitoring developments in the capital market, particularly applicable laws and regulations in the capital market sector; providing input to the Board of Directors and Board of Commissioners of the Issuer or Public Company to ensure compliance with applicable laws and regulations in the capital market sector; and assisting the Board of Directors and Board of Commissioners in the implementation of corporate governance, which includes:

1. Disclosure of information to the public, including the availability of information on the website of the Issuer or Public Company.
2. Timely submission of reports to the Financial Services Authority.
3. Organization and documentation of the General Meeting of Shareholders.
4. Organization and documentation of meetings of the Board of Directors and/or Board of Commissioners.
5. Implementation of orientation programs for the Company for the Board of Directors and/or Board of Commissioners.
6. Serving as a liaison between the Issuer or Public Company and the shareholders of the Issuer or Public Company, the Financial Services Authority, and other stakeholders.

The Corporate Secretary also has the following duties and responsibilities:

1. Responsible for approving, establishing, and directing the legal management strategy and legal dispute management to ensure compliance with all applicable regulations, standards, and legal decisions that are favorable to the Company.
2. Responsible for approving, establishing, and directing the management of agreements and permits to ensure that the Company's operational activities fulfill all applicable legal aspects.
3. Responsible for approving, establishing, and directing the management of the secretarial processes and protocol of the Board of Directors to support the mobility and operational work of the Board of Directors.

4. Bertanggung jawab dalam mengarahkan, mengembangkan dan memutuskan proses komunikasi dengan media, pemerintah & industri agar Perusahaan selalu mengetahui kebijakan pemerintah & perubahan di industri serta menjaga citra positif Perusahaan di mata *Stakeholder*.
5. Bertanggung jawab dalam mengarahkan, mengembangkan dan membangun hubungan dengan investor agar dapat selalu memberikan publikasi positif mengenai kinerja Perusahaan dan menaikkan harga saham.
6. Bertanggung jawab dalam mengembangkan, mengarahkan dan menyetujui strategi serta implementasi kegiatan tanggung jawab sosial perusahaan untuk memastikan perusahaan dapat membantu upaya menyejahterakan masyarakat, melestarikan lingkungan hidup sekitar serta menggerakkan roda perekonomian rakyat setempat secara tepat guna dan tepat sasaran.
7. Mengembangkan, mengarahkan dan menyetujui strategi serta implementasi kegiatan program *sponsorship* terhadap *stakeholder* perusahaan secara tepat guna dan tepat sasaran.
8. Bertanggung jawab dalam mengembangkan, mengarahkan dan memutuskan pelaksanaan *system management* untuk memastikan cakupan penilaian yang lengkap dan memadai mengenai ISO, SMSB dan pengendalian utama Perusahaan.

4. Responsible for directing, developing, and determining the communication process with media, government, and industry to ensure that the Company is always informed of government policies and industry changes, and to maintain a positive image of the Company in the eyes of Stakeholders.
5. Responsible for directing, developing, and building relationships with investors to consistently provide positive publications regarding the Company's performance and to increase share prices.
6. Responsible for developing, directing, and approving the strategy and implementation of the Company's Corporate Social Responsibility activities to ensure that the Company is able to contribute to the welfare of the community, preserve the surrounding natural environment, and drive the local economy in an effective and targeted manner.
7. Developing, directing, and approving the strategy and implementation of sponsorship program activities for the Company's stakeholders in an effective and targeted manner.
8. Responsible for developing, directing, and determining the implementation of the management system to ensure complete and adequate coverage of assessments regarding ISO, SMSB, and the Company's key controls.

PROGRAM PENGEMBANGAN KOMPETENSI SEKRETARIS PERUSAHAAN

Perusahaan memfasilitasi berbagai program pengembangan kompetensi yang disesuaikan dengan perkembangan bisnis Perusahaan. Pengembangan kompetensi dapat berupa pelatihan, seminar, atau *workshop*.

Keikutsertaan pengembangan kompetensi Sekretaris Perusahaan di sepanjang tahun 2025 telah disajikan dalam bab "Tinjauan Unit Pendukung Bisnis" dalam Laporan Tahunan ini.

LAPORAN PELAKSANAAN KEGIATAN SEKRETARIS PERUSAHAAN

Di sepanjang tahun 2025, Sekretaris Perusahaan telah melaksanakan tugas dan tanggung jawab sebagai berikut:

CORPORATE SECRETARY COMPETENCY DEVELOPMENT PROGRAM

The Company facilitates various competency development programs tailored to the development of the Company's business. Competency development may take the form of training sessions, seminars, or workshops.

The participation of the Corporate Secretary in competency development programs throughout the year 2025 has been presented in the "Business Support Unit Review" chapter of this Annual Report.

REPORT ON THE ACTIVITIES OF THE CORPORATE SECRETARY

Throughout the year 2025, the Corporate Secretary has carried out the following duties and responsibilities:

1. Memfasilitasi pelaksanaan konsultasi dan bantuan hukum kepada seluruh Unit kerja sesuai dengan permintaan konsultasi.
2. Mengkoordinir pengelolaan pengurusan perizinan & review perjanjian terkait operasional Perusahaan sebanyak 27 Pengurusan Perizinan dan Review 44 Kontrak/ Perjanjian
3. Menyelenggarakan Rapat termasuk Rapat Direksi dan Dewan Komisaris sebanyak 13 kali, Rapat Internal Direksi sebanyak 12 kali, Rapat Direksi dan Staf sebanyak 16 kali, Rapat Umum Pemegang Saham sebanyak 3 kali (RUPST Tahun Buku 2024 pada 27 Mei 2025, RUPS Luar Biasa 29 Oktober 2025 dan 18 Desember 2025), Public Expose sebanyak 1 kali (29 September 2025), dan Rapat Tinjauan Manajemen sebanyak 1 kali (20 Mei 2025)
4. Melaksanakan dan melakukan pendampingan Audit Surveilance ke-1 SNI/ ISO 50001:2018 oleh Sucofindo, Audit Sertifikasi SPPT SNI semen jenis PPC, OPC (Tipe I, II dan V) dan SNI/ISO 9001:2015 oleh BSPJI, Audit Sertifikasi SNI/ISO 14001:2015 oleh Sucofindo, Audit Surveillance ke-1 SMK3 oleh Sucofindo, Audit Surveillance ke-3 SNI/ ISO 37001:2016 oleh BSI, pendampingan Audit Sertifikasi Green Label Indonesia, serta Tingkat Komponen Dalam Negeri (TKDN) Produk White Clay.
5. Menerbitkan Laporan Tahunan dan Laporan Keberlanjutan Tahun Buku 2024 serta memenuhi kewajiban penyampaian laporan keterbukaan informasi ke Bursa Efek Indonesia & Otoritas Jasa Keuangan sebanyak 53 laporan.
6. Menerbitkan Materi Publikasi Perusahaan (Iklan, Berita, dll) serta melakukan update dan monitoring Website, media sosial dan portal BUMN
7. Melakukan penyaluran Dana CSR pengelolaan Dana Kemitraan dan pembinaan kepada UMK Binaan serta program Tanggung Jawab Sosial dan Lingkungan yang tepat sasaran, termasuk melakukan monitoring terhadap tingkat kolektibilitas dan efektivitas setiap program TJSL serta menerbitkan Laporan Pelaksanaan Program TJSL sesuai dengan SAK ETAP dan aturan lainnya yang berlaku.
8. Mengelola administrasi kesekretariatan Perusahaan, termasuk mengarahkan administrasi kesekretariatan Perusahaan untuk memastikan ketersediaan dokumen secara lengkap serta melakukan penyempurnaan keprotokolan.

1. Facilitating the provision of legal consultation and assistance to all work units in accordance with consultation requests.
2. Coordinating the management of permits and review of agreements related to the Company's operations, comprising 27 permit management processes and review of 44 contracts/agreements.
3. Organizing meetings, including 13 joint meetings of the Board of Directors and Board of Commissioners, 12 internal Board of Directors meetings, 16 Board of Directors and Staff meetings, 3 General Meetings of Shareholders (the Annual GMS for the 2024 Fiscal Year on May 27, 2025, the Extraordinary GMS on October 29, 2025, and December 18, 2025), 1 Public Expose (September 29, 2025), and 1 Management Review Meeting (May 20, 2025).
4. Implementing and providing assistance for Surveillance Audit I of SNI/ISO 50001:2018 by Sucofindo, Certification Audit of SPPT SNI for cement types PPC, OPC (Type I, II, and V) and SNI/ISO 9001:2015 by BSPJI, Certification Audit of SNI/ISO 14001:2015 by Sucofindo, Surveillance Audit I of SMK3 by Sucofindo, Surveillance Audit III of SNI/ISO 37001:2016 by BSI, assistance with the Green Label Indonesia Certification Audit, and the Domestic Component Level (TKDN) for White Clay Products.
5. Publishing the Annual Report and Sustainability Report for the 2024 Fiscal Year and fulfilling the obligation to submit information disclosure reports to the Indonesia Stock Exchange and the Financial Services Authority, totaling 53 reports.
6. Publishing Company Publication Materials (advertisements, news, etc.) and conducting updates and monitoring of the Company's website, social media, and the SOE portal.
7. Distributing CSR funds for the management of Partnership Funds and providing guidance to fostered micro and small enterprises (MSMEs), as well as implementing targeted Social and Environmental Responsibility (TJSL) programs, including monitoring the collectibility rate and effectiveness of each TJSL program and publishing the TJSL Program Implementation Report in accordance with SAK ETAP and other applicable regulations.
8. Managing the Company's secretarial administration, including directing the Company's secretarial administration to ensure the complete availability of documents and improving protocol procedures.

9. Mengelola, mengawasi dan mengevaluasi kegiatan pengamanan keseluruhan lokasi, aset dan fasilitas perusahaan untuk menjaga kelancaran dan keberlangsungan operasional perusahaan serta memberikan rasa aman bagi pegawai.

FUNGSI AUDIT INTERNAL

Fungsi Audit Internal bertugas untuk memastikan terlaksananya tata kelola perusahaan yang baik melalui pemberian keyakinan dan konsultasi yang bersifat independen dan objektif dengan tujuan untuk meningkatkan nilai dan memperbaiki operasional Perusahaan, melalui pendekatan yang sistematis, dengan cara mengevaluasi dan meningkatkan efektivitas manajemen risiko, pengendalian, dan proses tata kelola perusahaan.

DASAR HUKUM

Dasar hukum pembentukan Fungsi Audit Internal berdasarkan ketentuan sebagai berikut:

1. Undang-Undang Republik Indonesia No. 19 Tahun 2003 tentang Badan Usaha Milik Negara di Pasal 67.
2. Peraturan Menteri Negara Badan Usaha Milik Negara No. PER-2/MBU/03/2023 Tahun 2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan Badan Usaha Milik Negara.
3. Peraturan Otoritas Jasa Keuangan No. 56/POJK.04/2015 tentang Pembentukan dan Pedoman Penyusunan Piagam Unit Audit Internal.

PIAGAM FUNGSI AUDIT INTERNAL

Internal Audit memiliki Piagam Internal Audit (Internal Audit Charter) sebagai pedoman kerja dalam melaksanakan tugasnya. Piagam ini ditandatangani oleh Direksi dan Dewan Komisaris Perseroan pada 1 Desember 2024. Piagam Internal Audit antara lain mengatur dasar-dasar pelaksanaan tugas Internal Audit yang mencakup Visi, Misi, Wewenang, Ruang Lingkup, Tugas, Tanggung Jawab, Kewajiban, Kode Etik dan Hubungan dengan Komite Audit serta Pihak Internal dan Eksternal Perusahaan.

9. Managing, overseeing, and evaluating the security activities of all Company locations, assets, and facilities to maintain the smooth operation and continuity of the Company's operations and to provide a sense of security for employees.

INTERNAL AUDIT FUNCTION

The Internal Audit Function is responsible for ensuring the implementation of good corporate governance through the provision of independent and objective assurance and consulting services, with the aim of enhancing value and improving the Company's operations through a systematic approach, by evaluating and enhancing the effectiveness of risk management, controls, and the corporate governance process.

LEGAL BASIS

The legal basis for the establishment of the Internal Audit Function is based on the following provisions:

1. Law of the Republic of Indonesia No. 19 of 2003 concerning State-Owned Enterprises, Article 67.
2. Regulation of the Minister of State-Owned Enterprises No. PER-2/MBU/03/2023 of 2023 concerning Guidelines on Corporate Governance and Significant Corporate Activities of State-Owned Enterprises.
3. Financial Services Authority Regulation No. 56/POJK.04/2015 concerning the Establishment and Guidelines for the Preparation of the Internal Audit Unit Charter.

INTERNAL AUDIT FUNCTION CHARTER

The Internal Audit Function has an Internal Audit Charter as a working guideline in carrying out its duties. This Charter was signed by the Board of Directors and the Board of Commissioners of the Company on December 1, 2024. The Internal Audit Charter governs, among others, the foundations for the implementation of Internal Audit duties, encompassing the Vision, Mission, Authority, Scope, Duties, Responsibilities, Obligations, Code of Conduct, and Relationships with the Audit Committee as well as Internal and External Parties of the Company.

Hal-hal yang dimuat di dalam Internal Audit Charter adalah:

1. **Bab I: Pendahuluan**
   Latar belakang, maksud, visi dan misi, Reviu Piagam Audit Intern
2. **Bab II: Department of Internal Audit**
   Definisi dan Tujuan, Struktur Kedudukan dan Fungsi, Ruang Lingkup, Tugas dan Tanggung Jawab, Wewenang, Persyaratan Auditor Internal, Pola Hubungan
3. **BAB III: Standar Pelaksanaan Tugas**
   Umum, Independensi dan Objektivitas, Kompetensi
4. **BAB IV: Kode Etik**
   Umum, Standar Perilaku
5. **Bab V: Sinergi Fungsi Internal Audit**
6. **BAB VI: Penutup**

KEDUDUKAN FUNGSI AUDIT INTERNAL DALAM STRUKTUR ORGANISASI

Kedudukan Fungsi Audit Internal dalam struktur Perusahaan berada di bawah dan bertanggung jawab langsung kepada Direktur Utama sesuai dengan Surat Keputusan Direksi No. PH.01.04/005/2023 tanggal 01 Februari 2023. Fungsi Audit Internal dipimpin oleh Vice President of Internal Audit yang membawahi para Auditor Internal yang bertugas di antaranya melakukan perencanaan audit, melaksanakan audit, evaluasi dan *monitoring* tindak lanjut hasil audit.

Informasi struktur Fungsi Audit Internal adalah sebagai berikut:

Struktur Fungsi Audit Internal

The matters set forth in the Internal Audit Charter are as follows:

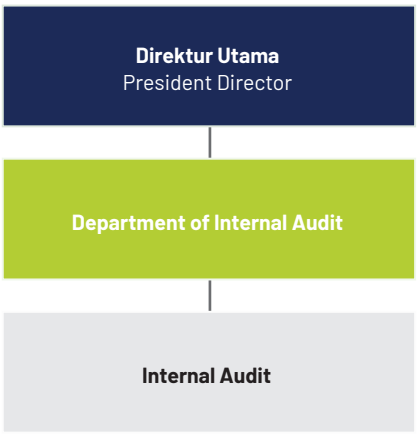
1. **Chapter I: Introduction**
   Background, Purpose, Vision and Mission, Review of the Internal Audit Charter
2. **Chapter II: Department of Internal Audit**
   Definition and Objectives, Structure, Position and Functions, Scope, Duties and Responsibilities, Authority, Internal Auditor Requirements, Relationship Patterns
3. **Chapter III: Task Performance Standards**
   General, Independence and Objectivity, Competence
4. **Chapter IV: Code of Ethics**
   General, Standards of Conduct
5. **Chapter V: Synergy of the Internal Audit Function**
6. **Chapter VI: Closing**

POSITION OF THE INTERNAL AUDIT FUNCTION WITHIN THE ORGANIZATIONAL STRUCTURE

The Internal Audit Function is positioned within the Company's structure under and directly accountable to the President Director, in accordance with the Decree of the Board of Directors No. PH.01.04/005/2023 dated February 1, 2023. The Internal Audit Function is led by the Vice President of Internal Audit, who oversees the Internal Auditors, whose duties include, among others, audit planning, audit execution, evaluation, and monitoring of audit follow-up actions.

The information on the organizational structure of the Internal Audit Function is as follows:

Internal Audit Function Structure



PENGANGKATAN KEPALA INTERNAL AUDIT

Pengangkatan Kepala Unit Internal Audit (Department of Internal Audit) mengacu pada Peraturan Otoritas Jasa Keuangan No. 56/POJK.04/2015 tentang Pembentukan dan Pedoman Penyusunan Piagam Unit Audit Internal.

Pengangkatan dan pemberhentian Kepala Unit Audit Internal dilakukan oleh Direktur Utama melalui persetujuan Dewan Komisaris. Setiap pengangkatan, penggantian, atau pemberhentian Kepala Unit Audit Internal harus diberitahukan kepada Otoritas Jasa Keuangan. Prosedur pengangkatan dan pemberhentian Kepala Unit Audit Internal digambarkan sebagai berikut:

Alur Pengangkatan/Pemberhentian Department of Internal Audit

1. **Penyampaian usulan pengangkatan/ pemberhentian Vice President of Internal Audit kepada Dewan Komisaris /** Submission of proposals for the appointment/dismissal Vice President of Internal Audit to the Board of Commissioners
2. **Persetujuan Dewan Komisaris /** Board of Commissioners' Approval
3. **Penetapan pengangkatan/ pemberhentian melalui Surat Keputusan Direksi /** Stipulation of appointment/termination through the Board of Directors Decree
4. **Menyampaikan Laporan mengenai pengangkatan/ pemberhentian Vice President of Internal Audit kepada OJK /** Submit a report regarding the appointment/dismissal Vice President of Internal Audit to OJK

APPOINTMENT OF THE HEAD OF INTERNAL AUDIT

The appointment of the Head of the Internal Audit Unit (Department of Internal Audit) is governed by Financial Services Authority Regulation No. 56/POJK.04/2015 concerning the Establishment and Guidelines for the Preparation of the Internal Audit Unit Charter.

The appointment and dismissal of the Head of the Internal Audit Unit is carried out by the President Director with the approval of the Board of Commissioners. Every appointment, replacement, or dismissal of the Head of the Internal Audit Unit must be notified to the Financial Services Authority. The procedure for the appointment and dismissal of the Head of the Internal Audit Unit is described as follows:

Appointment/Dismissal Process for the Department of Internal Audit

PROFIL FUNGSI AUDIT INTERNAL / INTERNAL AUDIT FUNCTION PROFILE

HERU RUSDIANSYAH Vice President of Internal Audit / *Vice President of Internal Audit*	
Masa Jabatan / Term of Office	01 Maret 2024 – sekarang / March 1, 2024 – present
Kewarganegaraan / Citizenship	Indonesia / Indonesian
Usia (2025) / Age (2025)	49 tahun / 49 years old
Tempat/Tanggal Lahir / Place/Date of Birth	Palembang, 16 Mei 1976 / Palembang, May 16, 1976
Domisili / Domicile	Palembang
Riwayat Penunjukan / Appointment History	Surat Keputusan Direksi PH.01.04/022/2024 sejak tanggal 01 Maret 2024 / Decree of the Board of Directors No. PH.01.04/022/2024 effective March 1, 2024
Riwayat Pendidikan / Educational Background	• S2 - Magister Manajemen Keuangan Universitas Sriwijaya (2017) / Master's Degree (S2) – Master of Financial Management, Universitas Sriwijaya (2017) • S1 - Ekonomi Akuntansi Universitas Sriwijaya (2000) / Bachelor's Degree (S1) – Accounting Economics, Universitas Sriwijaya (2000)

HERU RUSDIANSYAH Vice President of Internal Audit / *Vice President of Internal Audit*	
Riwayat Pekerjaan / Career History	• Vice President of Internal Audit (2024 - saat ini) • Vice President of Risk Management (2023-2024) • Vice President of Human Resource & General Affair (2022-2023) • Vice President Internal Audit (2018-2022) • Vice President Accounting & Finance (2018)
Sertifikasi yang Dimiliki / Certifications Held	Qualified Internal Auditor (QIA) Tingkat Manajerial / Qualified Internal Auditor (QIA) – Managerial Level
Rangkap Jabatan / No concurrent positions held	Tidak memiliki rangkap jabatan
Hubungan Afiliasi / Affiliated Relationships	Tidak ada hubungan afiliasi dengan anggota Dewan Komisaris, anggota Direksi lainnya dan pemegang saham utama / No affiliated relationships with members of the Board of Commissioners, other members of the Board of Directors, or the principal shareholders
Kepemilikan Saham / Share Ownership	Tidak memiliki saham SMBR / Does not hold any SMBR shares

TUGAS DAN TANGGUNG JAWAB FUNGSI AUDIT INTERNAL

Vice President of Internal Audit memiliki tugas dan tanggung jawab sebagai berikut:

1. Bertanggung jawab dalam perencanaan audit yang sesuai dengan kebijakan dan memastikan hasil audit yang berkualitas dan pelaporan yang akurat.
2. Bertanggung jawab dalam audit berbasis risiko untuk memastikan cakupan penilaian yang lengkap dan memadai mengenai risiko dan pengendalian utama organisasi.
3. Bertanggung jawab dalam pengelolaan pengendalian internal terhadap *fraud* untuk memastikan pengelolaan yang efektif.
4. Bertanggung jawab dalam monitor tindak lanjut & *feedback* untuk memastikan cakupan penilaian yang lengkap dan memadai mengenai risiko dan pengendalian utama organisasi.
5. Bertanggung jawab dalam monitor audit untuk memastikan cakupan penilaian yang lengkap dan memadai mengenai risiko dan pengendalian utama organisasi.
6. Bertanggung jawab dalam pendampingan untuk memastikan cakupan penilaian yang lengkap dan memadai mengenai risiko dan pengendalian utama organisasi.
7. Penelitian dan pemeriksaan semua catatan, dokumen dan harta milik Perusahaan yang berhubungan dengan audit.
8. Penilaian produktivitas, efektivitas dan efisiensi sistem pengendalian internal.
9. Rekomendasi pelaksanaan penghapusan barang dan peralatan dari aset Perusahaan.

DUTIES AND RESPONSIBILITIES OF THE INTERNAL AUDIT FUNCTION

The Vice President of Internal Audit has the following duties and responsibilities:

1. Responsible for audit planning in accordance with policies and for ensuring quality audit results and accurate reporting.
2. Responsible for risk-based auditing to ensure complete and adequate assessment coverage of the organization's key risks and controls.
3. Responsible for managing internal controls over fraud to ensure effective management.
4. Responsible for monitoring follow-up actions and feedback to ensure complete and adequate assessment coverage of the organization's key risks and controls.
5. Responsible for monitoring audits to ensure complete and adequate assessment coverage of the organization's key risks and controls.
6. Responsible for providing assistance to ensure complete and adequate assessment coverage of the organization's key risks and controls.
7. Researching and examining all Company records, documents, and assets related to the audit.
8. Assessing the productivity, effectiveness, and efficiency of the internal control system.
9. Providing recommendations for the write-off of goods and equipment from the Company's assets.

10. Rekomendasi kepada Direksi terkait penunjukan akuntan publik.
11. Pelaksanaan akses komunikasi yang memadai dengan Komite Audit.
12. Penyetujuan rekomendasi penambahan program audit operasional dan ICT.
13. Rekomendasi terhadap kebijakan dasar serta perubahan sistem dan prosedur yang berpengaruh pada bisnis Perusahaan.
14. Pemberian peringatan kepada karyawan yang melanggar peraturan yang berlaku.
15. Rekomendasi promosi, demosi dan mutasi dari karyawan binaannya ke unit/fungsi manajemen talenta.

10. Providing recommendations to the Board of Directors regarding the appointment of a public accountant.
11. Implementing adequate communication access with the Audit Committee.
12. Approving recommendations for the addition of operational and ICT audit programs.
13. Providing recommendations on fundamental policies and changes to systems and procedures that affect the Company's business.
14. Issuing warnings to employees who violate applicable regulations.
15. Providing recommendations for promotions, demotions, and transfers of supervised employees to the talent management unit/function.

JUMLAH KARYAWAN INTERNAL AUDIT

Di tahun 2025, Internal Audit berjumlah sebanyak 13 (tiga belas) personel, di antaranya:

NUMBER OF INTERNAL AUDIT EMPLOYEES

In 2025, Internal Audit comprised a total of 13 (thirteen) personnel, including the following:

Anggota Internal Audit Tahun 2025

Internal Audit Members in 2025

No	Nama / *Name*	Jabatan / *Position*	Pendidikan / *Education*
1	Heru Rusdiansyah	Vice President of Internal Audit	• Ekonomi Akuntansi (S1) / Accounting Economics (S1) • Magister Manajemen Keuangan (S2) / Master of Financial Management (S2)
2	Gili Aprial Braja	Internal Audit Senior Officer	• Hubungan Masyarakat (S1) / Public Relations (S1) • Manajemen (S2) / Management (S2)
3	Putri Ayu Sisfianti	Internal Auditor Senior Officer	Teknik Sipil (S1) / Civil Engineering (S1)
4	Tobok H. Hutabarat	Internal Audit Senior Officer	Akuntansi (S1) / Accounting (S1)
5	Zulkarnain	Internal Auditor Officer	Ekonomi Manajemen (S1) / Economics Management (S1)
6	Kiagus Faisal	Internal Auditor Officer	• Hukum (S1) / Law (S1) • Magister Manajemen (S2) / Master of Management (S2)
7	Taufik Rachman	Internal Auditor Officer	Ekonomi Manajemen (S2) / Economics Management (S2)
8	Rusdiyanto	Internal Auditor Junior Officer	IPA (SMA) / Natural Sciences (Senior High School)
9	Tedy Suwandhi	Internal Auditor Junior Officer	Teknik Elektro (D3) / Electrical Engineering (Associate's Degree)
10	Azis Sutrisno	Internal Auditor Junior Officer	Akuntansi (D4) / Accounting (Bachelor of Applied Science)
11	Sherly Marcelina	Internal Auditor Junior Officer	Agribisnis (S1) / Agribusiness (S1)
12	Lianita Fuji Kharisma	Internal Auditor Junior Officer	• Sistem Informasi (S1) / Information Systems (S1) • Magister Komputer (S2) / Master of Computer Science (S2)
13	Aprino Candra	Internal Auditor Junior Officer	Ekonomi Akuntansi (S1) / Accounting Economics (S1)

KUALIFIKASI ATAU SERTIFIKASI SEBAGAI PROFESI AUDIT INTERNAL

Perusahaan senantiasa memastikan dan memelihara kompetensi personel auditor internal guna mendorong peningkatan kualitas personel audit internal sesuai dengan kebutuhan untuk pelaksanaan tugas internal audit.

Informasi sertifikasi profesi Audit Internal di tahun 2025 adalah sebagai berikut:

Tabel Kualifikasi atau Sertifikasi Profesi Audit Internal Tahun 2025

QUALIFICATIONS OR CERTIFICATIONS AS AN INTERNAL AUDIT PROFESSION

The Company consistently ensures and maintains the competency of internal auditor personnel in order to promote the improvement of the quality of internal audit personnel in accordance with the requirements for the execution of internal audit duties.

The information on Internal Audit professional certifications for the year 2025 is as follows:

Table of Internal Audit Professional Qualifications or Certifications in 2025

No	Kualifikasi/Sertifikasi / *Qualification/Certification*	Waktu Pelaksanaan / *Date of Implementation*	Penyelenggara / *Organizer*
1	Pengukuhan Auditor Internal Bersertifikasi Kompetensi Lisensi BNSP / Inauguration of Certified Internal Auditors with BNSP License Competency	Bandung, 22-23 Januari 2025 / Bandung, January 22–23, 2025	Lembaga Sertifikasi Profesi Audior Internal (LSPAI) / Internal Auditor Professional Certification Institute (LSPAI)
2	*Certified Practitioner of Internal Audit* (CPIA)	Online, 19-23 Mei 2025 / Online, May 19–23, 2025	Yayasan Pendidikan Internal Audit (YPIA) / Internal Audit Education Foundation (YPIA)
3	*Certified Practitioner of Internal Audit*	Jakarta, 23-28 Juni 2025 / Jakarta, June 23–28, 2025	Yayasan Pendidikan Internal Audit (YPIA) / Internal Audit Education Foundation (YPIA)
4	Wisuda *Qualified Internal Auditor* (QIA) dan Konferensi Audit Internal (KAI 2025) / Qualified Internal Auditor (QIA) Graduation and Internal Audit Conference (KAI 2025)	Yogyakarta, 2-4 Juli 2025 / Yogyakarta, July 2–4, 2025	Yayasan Pendidikan Internal Audit (YPIA) / Internal Audit Education Foundation (YPIA)
5	*Certified Practitioner of Internal Audit*	Online, 7-11 Juli 2025 / Online, July 7–11, 2025	Yayasan Pendidikan Internal Audit (YPIA) / Internal Audit Education Foundation (YPIA)

KODE ETIK FUNGSI AUDIT INTERNAL

Dalam menjalankan tugasnya, Auditor Internal berpedoman pada Standar Profesi Audit Internal (SPAI) dari Konsorsium Organisasi Profesi Audit Internal dan Code of Ethics dari The Institute of Internal Auditors sebagai berikut:

1. Berperilaku dan bersikap jujur, objektif dan cermat dalam melaksanakan tugas.
2. Berintegritas dan memiliki loyalitas tinggi terhadap profesi, Perusahaan dan internal audit.
3. Menghindari kegiatan atau perbuatan yang merugikan atau patut diduga dapat merugikan profesi auditor internal atau Perusahaan.
4. Menghindari aktivitas yang bertentangan dengan kepentingan Perusahaan atau yang mengakibatkan tidak dapat melakukan tugas kewajiban secara objektif.
5. Tidak menerima pemberian dalam bentuk apa pun dan dari siapa pun, baik langsung maupun tidak langsung termasuk dari auditee, klien, pelanggan, pemasok, rekanan dan atau pihak yang berkepentingan dengan Perusahaan yang mengganggu atau patut diduga dapat mengganggu pertimbangan profesional auditor.

CODE OF CONDUCT OF THE INTERNAL AUDIT FUNCTION

In carrying out their duties, Internal Auditors are guided by the Internal Audit Professional Standards (SPAI) of the Consortium of Internal Audit Professional Organizations and the Code of Ethics of The Institute of Internal Auditors, as follows:

1. To behave and conduct themselves with honesty, objectivity, and diligence in carrying out their duties.
2. To act with integrity and maintain high loyalty toward the profession, the Company, and internal audit.
3. To avoid activities or actions that are detrimental or that may reasonably be suspected to be detrimental to the internal auditor profession or the Company.
4. To avoid activities that are contrary to the interests of the Company or that result in the inability to carry out duties and obligations objectively.
5. Not to accept any form of gratification from any party, either directly or indirectly, including from auditees, clients, customers, suppliers, business partners, and/or parties with an interest in the Company, that interferes with or may reasonably be suspected to interfere with the professional judgment of the auditor.

6. Mematuhi sepenuhnya standar profesi auditor internal, kebijakan Perusahaan dan peraturan perundangan.
7. Memelihara dan mempertahankan moral dan martabat auditor internal.
8. Tidak memanfaatkan informasi yang diperoleh untuk kepentingan atau keuntungan pribadi atau hal lain yang menimbulkan kerugian atau patut diduga dapat menimbulkan kerugian bagi Perusahaan dengan alasan apa pun.
9. Melaporkan semua hasil audit material dengan mengungkapkan kebenaran sesuai fakta yang ada dan tidak menyembunyikan hal yang dapat merugikan Perusahaan atau dapat melanggar hukum.

6. To fully comply with internal auditor professional standards, Company policies, and applicable laws and regulations.
7. To uphold and maintain the morality and dignity of the internal auditor.
8. Not to utilize information obtained for personal interests or benefits, or for any other purpose that causes or may reasonably be suspected to cause losses to the Company, for any reason whatsoever.
9. To report all material audit results by disclosing the truth in accordance with existing facts and not concealing matters that may be detrimental to the Company or that may constitute a violation of the law.

RAPAT FUNGSI AUDIT INTERNAL

Frekuensi Rapat Fungsi Audit Internal

Di sepanjang tahun 2025, Fungsi Audit Internal telah melaksanakan rapat sebanyak 24 (kali rapat bersama Direksi. Informasi frekuensi rapat Fungsi Audit Internal tahun 2025 adalah sebagai berikut:

INTERNAL AUDIT FUNCTION MEETINGS

Meeting Frequency of the Internal Audit Function

Throughout the year 2025, the Internal Audit Function held a total of 24 (twenty-four) meetings with the Board of Directors. The information on the meeting frequency of the Internal Audit Function for the year 2025 is as follows:

Tabel Frekuensi Rapat Fungsi Audit Internal Tahun 2025

Table of Meeting Frequency of the Internal Audit Function for the Year 2025

Uraian / *Description*	Rapat Gabungan bersama Direksi / *Joint Meetings with the Board of Directors*
Jumlah Rapat / Number of Meetings	24
Jumlah Kehadiran / Number of Attendances	24
Persentase Kehadiran (%) / Attendance Rate (%)	100%

Agenda Rapat

Informasi agenda rapat Fungsi Audit Internal telah disajikan dalam pembahasan agenda rapat Direksi.

Meeting Agenda

Information on the meeting agenda of the Internal Audit Function has been presented in the discussion of the Board of Directors' meeting agenda.

PROGRAM PENGEMBANGAN KOMPETENSI FUNGSI AUDIT INTERNAL

Perusahaan memfasilitasi berbagai program pengembangan kompetensi yang disesuaikan dengan perkembangan bisnis Perusahaan. Pengembangan kompetensi dapat berupa pelatihan, seminar, atau *workshop*.

Keikutsertaan pengembangan kompetensi Fungsi Audit Internal di sepanjang tahun 2025 adalah sebagai berikut:

INTERNAL AUDIT FUNCTION COMPETENCY DEVELOPMENT PROGRAM

The Company facilitates various competency development programs tailored to the development of the Company's business. Competency development may take the form of training sessions, seminars, or workshops.

The participation of the Internal Audit Function in competency development programs throughout the year 2025 is as follows:

Tabel Pengembangan Kompetensi Fungsi Audit Internal Tahun 2025

Table of Competency Development of the Internal Audit Function in 2025

No	Pengembangan Kompetensi / *Competency Development*	Waktu Pelaksanaan/Tempat / *Date of Implementation/Venue*	Penyelenggara / *Organizer*
1	Pengukuhan Auditor Internal Bersertifikasi Kompetensi Lisensi BNSP / Inauguration of Certified Internal Auditors with BNSP License Competency	22-23 Januari 2025, Bandung / January 22–23, 2025, Bandung	Lembaga Sertifikasi Profesi Auditor Internal (LSPAI) / Internal Auditor Professional Certification Institute (LSPAI)
2	Certified Practitioner of Internal Audit (CPIA)	19 – 23 Mei 2025, Online / May 19–23, 2025, Online	Yayasan Pendidikan Internal Audit (YPIA) / Internal Audit Education Foundation (YPIA)
3	Certified Practitioner of Internal Audit	23 - 28 Juni 2025, Jakarta / June 23–28, 2025, Jakarta	Yayasan Pendidikan Internal Audit (YPIA) / Internal Audit Education Foundation (YPIA)
4	Wisuda Qualified Internal Auditor (QIA) dan Konferensi Audit Internal (KAI 2025) / Qualified Internal Auditor (QIA) Graduation and Internal Audit Conference (KAI 2025)	2-4 Juli 2025, Yogyakarta / July 2–4, 2025, Yogyakarta	Yayasan Pendidikan Internal Audit (YPIA) / Internal Audit Education Foundation (YPIA)
5	Certified Practitioner of Internal Audit	7-11 Juli 2025, Online / July 7–11, 2025, Online	Yayasan Pendidikan Internal Audit (YPIA) / Internal Audit Education Foundation (YPIA)

LAPORAN PELAKSANAAN KEGIATAN FUNGSI AUDIT INTERNAL

Di sepanjang tahun 2025, Fungsi Audit Internal telah melaksanakan tugas dan tanggung jawab sebagai berikut:

1. Melakukan pemeriksaan sesuai dengan RKIA (Rencana Kerja Internal Audit). Dalam kegiatan ini, Internal Audit telah memeriksa 3 (tiga) Objek Pemeriksaan Rutin, 4 (empat) kali sebagai Counterpart Audit Eksternal, 1 (satu) Kali Audit Internal Sistem Manajemen Semen Baturaja (SMSB) dan 1 (satu) Internal *Control Over Financial Reporting* (ICoFR). Aspek-aspek yang dinilai dalam kegiatan tersebut mencakup: lingkungan pengendalian, penilaian risiko, aktivitas pengendalian, informasi dan komunikasi, serta pemantauan.
2. Melakukan Pemeriksaan Khusus/non RKIA.
3. Sebagai *Counterpart* Auditor Eksternal antara lain Kantor Akuntan Public (KAP), ASEAN Corporate Governance Scorecard (ACGS), Badan Pengawasan Keuangan dan Pembangunan (BPKP).
4. Sebagai *Counterpart* Audit Internal, antara lain Audit Sistem Manajemen Semen Baturaja (SMSB) dan *Internal Control Over Financial Reporting* (ICoFR).

MONITORING TINDAK LANJUT TEMUAN AUDIT

Hingga 31 Desember 2025, Fungsi Audit Internal telah melakukan sebanyak 3 (tiga) kali audit internal dan memperoleh temuan audit sebanyak 34 (tiga puluh empat) temuan. Seluruh temuan audit telah ditindaklanjuti dan diselesaikan.

REPORT ON THE ACTIVITIES OF THE INTERNAL AUDIT FUNCTION

Throughout the year 2025, the Internal Audit Function has carried out the following duties and responsibilities:

1. Conducting examinations in accordance with the Internal Audit Work Plan (RKIA). In this activity, Internal Audit examined 3 (three) Routine Examination Objects, conducted 4 (four) engagements as Counterpart for External Audit, 1 (one) Internal Audit of the Semen Baturaja Management System (SMSB), and 1 (one) Internal Control Over Financial Reporting (ICoFR). The aspects assessed in these activities include: control environment, risk assessment, control activities, information and communication, and monitoring.
2. Conducting Special/Non-RKIA Examinations.
3. Serving as Counterpart for External Auditors, including the Public Accounting Firm (KAP), the ASEAN Corporate Governance Scorecard (ACGS), and the Financial and Development Supervisory Agency (BPKP).
4. Serving as Counterpart for Internal Audits, including the Semen Baturaja Management System (SMSB) Audit and Internal Control Over Financial Reporting (ICoFR).

MONITORING OF AUDIT FINDING FOLLOW-UP

As of December 31, 2025, the Internal Audit Function has conducted a total of 3 (three) internal audits and identified 34 (thirty-four) audit findings. All audit findings have been followed up and resolved.

UNIT KERJA MANAJEMEN RISIKO

Unit Kerja Manajemen Risiko adalah unit pengelola manajemen risiko Perusahaan yang menangani risiko korporat guna mendukung pencapaian tujuan perusahaan. Unit ini dibentuk untuk memfasilitasi implementasi dan proses manajemen risiko secara efektif di seluruh lini Perusahaan.

Manajemen Risiko Perusahaan telah diterapkan pada seluruh kegiatan, proses, dan prosedur yang digunakan di seluruh Unit Kerja Perusahaan serta pihak-pihak yang bekerja untuk dan atas nama Perusahaan, baik secara langsung, maupun tidak langsung yang berpengaruh terhadap pencapaian tujuan dan sasaran.

Sebagai perusahaan yang bergerak di industri semen, Perusahaan beroperasi dalam lingkungan yang penuh tantangan dan kompleksitas, baik dari sisi operasional, keuangan, regulasi, maupun aspek lainnya. Oleh karena itu, manajemen risiko menjadi pilar penting dalam menjamin kelangsungan bisnis dan pencapaian target strategis perusahaan.

Penerapan Manajemen Risiko Perusahaan dilaksanakan pada seluruh proses bisnis dan fungsi organisasi yang ada di Perusahaan, yang mencakup seluruh Korporat, Direktorat, Department, Unit dan *Section* dalam organisasi Perusahaan, Tim Ad-hoc, Proyek yang ada di lingkungan Perusahaan dan Anak Usaha.

RISK MANAGEMENT WORK UNIT

The Risk Management Work Unit is the Company's risk management unit that handles corporate risks in order to support the achievement of the Company's objectives. This unit is established to facilitate the effective implementation and risk management process across all lines of the Company.

The Company's Risk Management has been implemented across all activities, processes, and procedures used throughout the Company's Work Units, as well as by parties working for and on behalf of the Company, both directly and indirectly, that have an impact on the achievement of the Company's objectives and targets.

As a company operating in the cement industry, the Company operates in an environment full of challenges and complexity, both from an operational, financial, regulatory, and other aspects. Therefore, risk management serves as a critical pillar in ensuring business continuity and the achievement of the Company's strategic targets.

The implementation of the Company's Risk Management is carried out across all business processes and organizational functions within the Company, encompassing all Corporate, Directorate, Department, Unit, and Section levels within the Company's organization, Ad-hoc Teams, Projects within the Company's environment, and Subsidiaries.

Unit kerja manajemen risiko memiliki 2 (dua) *Section* yaitu: / The Risk Management Work Unit has 2 (two) Sections, namely:

Section of Risk Policy & Analytic	Bertanggung jawab dalam melaksanakan perbaikan berkelanjutan atas kerangka kerja manajemen risiko (kebijakan, pedoman, prosedur, kertas kerja dan kriteria risiko), sarana prasarana pengelolaan risiko, dan peningkatan kompetensi manajemen risiko bagi Manajemen dan Karyawan, serta melakukan analisis dan memberikan rekomendasi atas kajian risiko. / Responsible for implementing continuous improvement of the risk management framework (policies, guidelines, procedures, working papers, and risk criteria), risk management infrastructure, and enhancement of risk management competencies for management and employees, as well as conducting risk analysis and providing recommendations on risk assessments.
Section of Risk Monitoring & Reporting	Bertanggung jawab dalam proses pengembangan profil risiko RJPP dan RKAP, penyusunan strategi risiko dan profil risiko korporat termasuk risiko strategis dan risiko proyek CAPEX, profil risiko operasional dari setiap Department dan memonitor tindak lanjut penanganannya. / Responsible for the process of developing the risk profiles of the RJPP and RKAP, preparing risk strategies and the corporate risk profile, including strategic risks and CAPEX project risks, as well as the operational risk profiles of each Department, and monitoring the follow-up actions taken in addressing such risks.

MEKANISME PENGANGKATAN DAN PEMBERHENTIAN UNIT KERJA MANAJEMEN RISIKO

Kepala unit kerja manajemen risiko diangkat dan diberhentikan oleh Direksi melalui surat keputusan Direksi Perusahaan.

MECHANISM FOR THE APPOINTMENT AND DISMISSAL OF THE RISK MANAGEMENT WORK UNIT

The head of the risk management work unit is appointed and dismissed by the Board of Directors through a Board of Directors' Decree of the Company.

STRUKTUR DAN KEDUDUKAN UNIT MANAJEMEN RISIKO

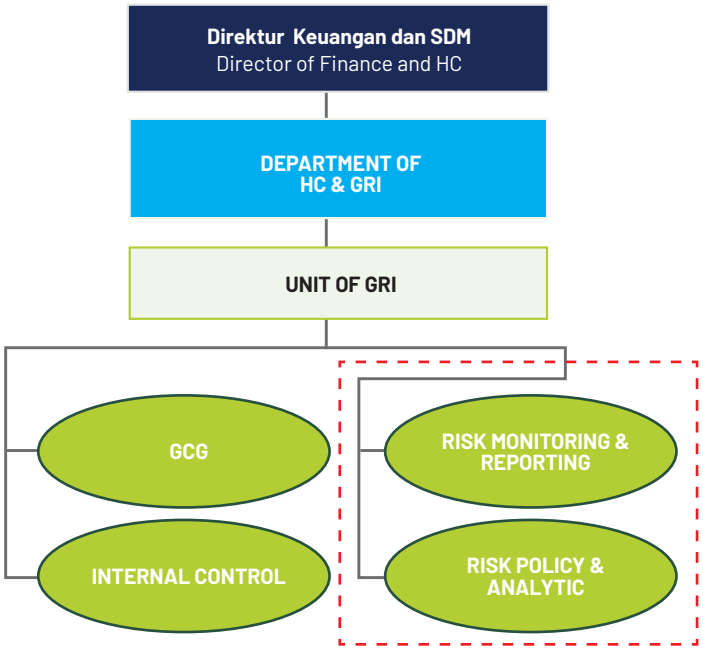
Dalam struktur organisasi Perusahaan, Unit Manajemen Risiko ditempatkan di bawah Direktorat Keuangan dan SDM sesuai dengan Surat Keputusan Direksi No. PH.01.04/051/2025 tanggal 26 Mei 2025.

STRUCTURE AND POSITION OF THE RISK MANAGEMENT UNIT

Within the Company's organizational structure, the Risk Management Unit is placed under the Directorate of Finance and Human Capital in accordance with Board of Directors' Decree No. PH.01.04/051/2025 dated May 26, 2025.

Struktur Kedudukan Unit Manajemen Risiko

Organizational Structure of the Risk Management Unit



JUMLAH KARYAWAN KOMITE ATAU UNIT KERJA MANAJEMEN RISIKO

Per-31 Desember 2025, Unit Kerja Manajemen Risiko berjumlah 6 (enam) personel dengan kualifikasi sebagai berikut:

NUMBER OF EMPLOYEES IN THE RISK MANAGEMENT COMMITTEE OR WORK UNIT

As of December 31, 2025, the Risk Management Work Unit comprises 6 (six) personnel with the following qualifications:

Anggota Unit Kerja Manajemen Risiko

Members of the Risk Management Work Unit

No	Nama / *Name*	Jabatan / *Position*	Pendidikan / *Education*
1	Fitria Margaretha	Vice President of Human Capital & GRI	• S2 - Magister Manajemen, Universitas Sriwijaya Palembang (2020) / Master's Degree (S2) – Master of Management, Universitas Sriwijaya, Palembang (2020) • S1 – Ekonomi Manajemen, Universitas Muhammadiyah Palembang (2001) / Bachelor's Degree (S1) – Economics Management, Universitas Muhammadiyah, Palembang (2001)
2	Yunina Mardiana	Senior Manager of GRI	• S1 - Akuntansi, Universitas Sriwijaya (2010) / Bachelor's Degree (S1) – Accounting, Universitas Sriwijaya (2010)
3	Ilham Sidik	Risk Monitoring & Reporting Officer	• S2 - Manajemen SDM, Universitas Bina Darma Palembang (2023) / Master's Degree (S2) – Human Capital Management, Universitas Bina Darma, Palembang (2023) • S1 - Teknik Industri, Universitas Islam Indonesia Yogyakarta (2015) / Bachelor's Degree (S1) – Industrial Engineering, Universitas Islam Indonesia, Yogyakarta (2015)

No	Nama / *Name*	Jabatan / *Position*	Pendidikan / *Education*
4	M Septiadi	Risk Policy & Analytic Officer	S1 – Komunikasi & Pengembangan Masyarakat, Institut Pertanian Bogor (2013) / Bachelor's Degree (S1) – Communication and Community Development, Institut Pertanian Bogor (2013)
5	Bona Maruli Sitohang	Risk Monitoring & Reporting Junior Officer	S1 - Teknik Mesin, Universitas Sriwijaya (2014) / Bachelor's Degree (S1) – Mechanical Engineering, Universitas Sriwijaya (2014)
6	Rosiana TM	Risk Policy & Analytic Junior Officer	S1 – Kesehatan Masyarakat, Universitas Sriwijaya (2011) / Bachelor's Degree (S1) – Public Health, Universitas Sriwijaya (2011)

SERTIFIKASI PROFESI MANAJEMEN RISIKO

Informasi sertifikasi profesi manajemen risiko di tahun 2025 adalah sebagai berikut:

RISK MANAGEMENT PROFESSIONAL CERTIFICATIONS

The information on risk management professional certifications held by personnel in the Risk Management Work Unit as of December 31, 2025 is as follows:

Tabel Sertifikasi Profesi Manajemen Risiko Tahun 2025

Table of Risk Management Professional Certifications in 2025

No	Sertifikasi / *Certification*	Penyelenggara / *Organizer*	Jumlah Personil / *Number of Personnel*
1	*QCRO (Qualified Chief Risk Officer)*	LSP MKS	2 Orang / 2 persons
2	*QRMP (Qualified Risk Management Professional)*	LSP MKS	3 Orang / 3 persons
3	*QRMA (Qualified Risk Management Analyst)*	LSP MKS	1 Orang / 1 person
4	*QRMO (Qualified Risk Management Officer)*	LSP MKS	1 Orang / 1 person
5	*BCMCP (Business Continuity Management Certified Professional)*	LSP MR	2 Orang / 2 persons

PROFIL KEPALA MANAJEMEN RISIKO

RISK MANAGEMENT HEAD PROFILE

FITRIA MARGARETHA Vice President of Human Capital & GRI / *Vice President of Human Capital & GRI*	
Masa Jabatan / Term of Office	01 Oktober 2024 – sekarang / October 1, 2024 – present
Kewarganegaraan / Citizenship	Indonesia / Indonesian
Usia (2025) / Age (2025)	48 tahun / 48 years old
Tempat/Tanggal Lahir / Place/Date of Birth	Palembang, 07 September 1978 / Palembang, September 7, 1978
Domisili / Domicile	Palembang
Riwayat Penunjukan / Appointment History	Surat Keputusan Direksi PT Semen Baturaja Tbk No. PH.01.04/174/2024, tanggal 01 Oktober 2024 / Decree of the Board of Directors of PT Semen Baturaja Tbk No. PH.01.04/174/2024 dated October 1, 2024
Riwayat Pendidikan / Educational Background	• S2 - Manajemen, Universitas Sriwijaya Palembang (2020) / Master's Degree (S2) – Management, Universitas Sriwijaya, Palembang (2020) • S1 - Manajemen, Universitas Muhammadiyah Palembang (2001) / Bachelor's Degree (S1) – Management, Universitas Muhammadiyah, Palembang (2001)
Riwayat Pekerjaan / Career History	• Vice President of Human Capital & GRI (2024-2025) • Vice President of Human Resource & General Affair (2023-2024) • Vice President of Risk Management (2022-2023) • Vice President Human Resource & General Affair (2020-2022) • Vice President Human Resource (2018-2020)

FITRIA MARGARETHA Vice President of Human Capital & GRI / *Vice President of Human Capital & GRI*	
Sertifikasi yang Dimiliki / Certifications Held	• Risk Management – QCRO (Qualified Chief Risk Officer), dari BNSP (Badan Nasional Sertifikasi Profesi) (2023) / Risk Management – QCRO (Qualified Chief Risk Officer), from BNSP (National Professional Certification Agency)(2023)
Rangkap Jabatan / Concurrent Positions	Tidak memiliki rangkap jabatan / No concurrent positions held
Hubungan Afiliasi / Affiliated Relationships	Tidak ada hubungan afiliasi dengan anggota Dewan Komisaris, anggota Direksi lainnya dan pemegang saham utama / No affiliated relationships with members of the Board of Commissioners, other members of the Board of Directors, or the principal shareholders
Kepemilikan Saham / Share Ownership	Tidak memiliki saham SMBR / Does not hold any SMBR shares

TUGAS DAN TANGGUNG JAWAB MANAJEMEN RISIKO

Unit Manajemen Risiko memiliki tugas dan tanggung jawab sebagai berikut:

1. Bertanggung jawab dalam Perencanaan manajemen risiko untuk memastikan potensi dan risiko yang muncul diidentifikasi dan dikelola.
2. Berkoordinasi dalam pelaksanaan kegiatan eksekusi perencanaan Manajemen Risiko untuk melindungi dan memantau semua risiko material, kepatuhan terhadap kebijakan pemerintah dan efektivitas operasi.
3. Bertanggung jawab dalam pengukuran risiko dan mitigasi risiko unit dan fungsi untuk memastikan potensi dan risiko yang muncul diidentifikasi dan dikelola.
4. Bertanggung jawab dalam Pengelolaan dan *Assessment* risiko untuk memastikan potensi dan risiko yang muncul diidentifikasi dan dikelola.
5. Bertanggung jawab dalam mengawasi dan mengevaluasi proses pengelolaan risiko untuk memastikan potensi dan risiko yang muncul diidentifikasi dan dikelola dengan efektif.
6. Bertanggung jawab dalam pengelolaan SDM Manajemen Risiko untuk memastikan pengendalian internal dan Manajemen Risiko diterapkan secara efektif.
7. Memastikan penerapan Manajemen Risiko PT Semen Baturaja Tbk sesuai dengan Kebijakan dan Pedoman Manajemen Risiko Perusahaan.
8. Bertanggung jawab dalam komunikasi dan edukasi risiko unit dan fungsi untuk memastikan pengendalian internal dan Manajemen Risiko diterapkan secara efektif.
9. Melaporkan kinerja pengelolaan risiko oleh Unit Pemilik Risiko (*Risk Owner*), serta hasil analisis dan evaluasi profil risiko Perusahaan.
10. Memberikan rekomendasi kepada Direksi/*Chief Risk Officer* (CRO) terkait laporan kinerja pengelolaan risiko dan profil risiko Perusahaan.

DUTIES AND RESPONSIBILITIES OF RISK MANAGEMENT

The Risk Management Unit has the following duties and responsibilities:

1. Responsible for risk management planning to ensure that emerging potentials and risks are identified and managed.
2. Coordinating the implementation of Risk Management planning execution activities to protect and monitor all material risks, compliance with government policies, and operational effectiveness.
3. Responsible for risk measurement and risk mitigation at the unit and function level to ensure that emerging potentials and risks are identified and managed.
4. Responsible for risk management and risk assessment to ensure that emerging potentials and risks are identified and managed.
5. Responsible for overseeing and evaluating the risk management process to ensure that emerging potentials and risks are identified and managed effectively.
6. Responsible for managing Risk Management human capital to ensure that internal controls and Risk Management are implemented effectively.
7. Ensuring the implementation of Risk Management at PT Semen Baturaja Tbk in accordance with the Company's Risk Management Policy and Guidelines.
8. Responsible for risk communication and education at the unit and function level to ensure that internal controls and Risk Management are implemented effectively.
9. Reporting on the risk management performance of the Risk Owner Units, as well as the results of analysis and evaluation of the Company's risk profile.
10. Providing recommendations to the Board of Directors/ Chief Risk Officer (CRO) regarding the risk management performance report and the Company's risk profile.

PROGRAM PENGEMBANGAN KOMPETENSI UNIT MANAJEMEN RISIKO

Perusahaan memfasilitasi berbagai program pengembangan kompetensi yang disesuaikan dengan perkembangan bisnis Perusahaan. Pengembangan kompetensi dapat berupa pelatihan, seminar, atau *workshop*.

Keikutsertaan pengembangan kompetensi Unit Manajemen Risiko di sepanjang tahun 2025 adalah sebagai berikut:

COMPETENCY DEVELOPMENT PROGRAM FOR THE RISK MANAGEMENT UNIT

The Company facilitates various competency development programs tailored to the development of the Company's business. Competency development may take the form of training sessions, seminars, or workshops.

The participation of the Risk Management Unit in competency development programs throughout the year 2025 is as follows:

Tabel Pengembangan Kompetensi Unit Manajemen RIsiko Tahun 2025

Table of Risk Management Unit Competency Development in 2025

No	Pengembangan Kompetensi / *Competency Development*	Waktu Pelaksanaan/Tempat / *Time of Implementation/Venue*	Penyelenggara / *Organizer*
1	Sosialisasi *Respectful Workplace Policy* / Dissemination of Respectful Workplace Policy	SMBR, 27 Februari 2025 / SMBR, February 27, 2025	SMBR
2	*Learn & Share* "ISO 50001 Energy *Management System and Sustainability Standard GRI 302 Energy*"	Online, 6 Maret 2025 / Online, March 6, 2025	SIG
3	*Online Course "Advance Business Process Management"*	Online, 11 Juni 2025 / Online, June 11, 2025	SIG
4	*E-Learning Refreshment Basic Safety & Corporate Live-Saving Rules 2025*	E-Learning, 23 April-28 Mei 2025 / E-Learning, April 23 – May 28, 2025	SMBR
5	*Online Course "Legal for Non Legal-Intermediate"*	Online, 6 Mei 2025 / Online, May 6, 2025	SIG
6	*Learn and Share "Best Practice ISO 9001* dan *ISO 14001 Effective Implementation"*	Online, 10 Juni 2025 / Online, June 10, 2025	SIG
7	*Learn and Share* "Sinergi Sistem K3 : Integrasi ISO 45001, SMK3 50/2012 dan SMKP Minerba 185/2019	Online, 4 Juli 2025 / Online, July 4, 2025	SIG
8	*Online Course "Finance for Non Finance"*	14 Mei 2025/Online / Online, May 14, 2025	SIG
9	*Workshop Cost Tranformation*	SIG, 4 Juli 2025 / SIG, July 4, 2025	SIG
10	Bimbingan Teknis Terkait Gratifikasi dan Korupsi / Technical Guidance on Gratuity and Corruption	E-*Learning*, 24-26 Juli 2025 / E-Learning, July 24–26, 2025	ACLC KPK
11	*Training* Persiapan *Qualified Chief Risk Officer (QCRO)* / Qualified Chief Risk Officer (QCRO) Certification Preparation Training	CRMS Indonesia, 24-26 September 2025 / CRMS Indonesia, September 24–26, 2025	CRMS Indonesia
12	*Learn and Share "Awareness* ISO 37001 : 2016 Sistem Manajemen Anti Penyuapan" / Learn and Share "Awareness of ISO 37001:2016 Anti-Bribery Management System"	Online, 12 Juni 2025 / Online, June 12, 2025	SIG
13	*Workshop* ICoFR Tahun 2025 / ICoFR Workshop 2025	SIG, 28 Agustus 2025 / SIG, August 28, 2025	SIG
14	*Webinar Risk Appetite and Risk Culture*: Pilar Utama dalam Penguatan Manajemen Risiko di Sektor Keuangan / Webinar: Risk Appetite and Risk Culture: Key Pillars in Strengthening Risk Management in the Financial Sector	Online, 9 Oktober 2025 / Online, October 9, 2025	OJK Institute

No	Pengembangan Kompetensi / *Competency Development*	Waktu Pelaksanaan/ Tempat / *Time of Implementation/Venue*	Penyelenggara / *Organizer*
15	*Sharing Knowledge* SNI ISO 9001 : 2015 (Sistem Manajemen Mutu), SNI ISO 140001 : 2015 (Sistem Manajemen Lingkungan), PP RI No. 50 Tahun 2012 (Penerapan Sistem Manajemen Keselamatan dan Kesehatan Kerja), SNI ISO/IEC 17025 : 2017 (Persyaratan Umum Lab Pengujian dan Lab Kalibrasi) / Knowledge Sharing on SNI ISO 9001:2015 (Quality Management System), SNI ISO 14001:2015 (Environmental Management System), Government Regulation No. 50 of 2012 (Implementation of Occupational Health and Safety Management System), and SNI ISO/IEC 17025:2017 (General Requirements for Testing and Calibration Laboratories)	SMBR, 22-25 September 2025 / SMBR, September 22–25, 2025	SMBR
16	*Leader's Cafe #2 : "How Risk Guide Our Business Decisions"*	Online, 19 November 2025 / Decisions"Online, November 19, 2025	SIG
17	*Workshop* Penilaian *Risk Maturity Index* (RMI) Tahun Buku 2024 / Workshop on Risk Maturity Index (RMI) Assessment for the 2024 Fiscal Year	Online, 18 November 2025 / Online, November 18, 2025	KAP Heliantono & Rekan (PRI)
18	Webinar *"Good Corporate Governance in Action: Integrating ICoFR, Investigative Audits and Digital Forensics Accounting*	Online, 22 Oktober 2025 / Online, October 22, 2025	Indonesia Global Compact Network (IGCN)
19	Pelatihan Persiapan Sertifikasi BCMCP / Business Continuity Management Certified Professional (BCMCP) Certification Preparation Training	RAP Indonesia, 1-4 Desember 2025 / RAP Indonesia, December 1–4, 2025	RAP Indonesia

PELAKSANAAN TUGAS UNIT MANAJEMEN RISIKO

Di sepanjang tahun 2025, Unit Manajemen Risiko telah melaksanakan tugas dan tanggung jawab sebagai berikut:

1. Melakukan pembaruan pada *softstructure* (kebijakan, prosedur & SKD) agar selaras dengan SIG & Perubahan Struktur Organisasi Perusahaan.
2. Sosialisasi penyesuaian Dokumen *Softstructure* Manajemen Risiko ke seluruh Karyawan/ti SMBR.
3. Penyusunan Rencana Kerja Anggaran Perusahaan (RKAP) Tahun 2025 dan Rencana Jangka Panjang Perusahaan (RJPP) Tahun 2025-2029 yang terkait dengan Manajemen Risiko.
4. Penyusunan dan Penyampaian Usulan Rencana Pemenuhan Kualifikasi Organ Pengelola Risiko Tahun 2025
5. Pelaksanaan *Workshop* Teknis Penilaian *Risk Maturity Index* kepada personil di unit kerja manajemen risiko & Internal Audit.
6. Pelaksanaan Sertifikasi Profesi Manajemen Risiko *Qualified Chief Risk Officer* (QCRO) dan Sertifikasi kompetensi *Business Continuity Management Certified* Professional (BCMCP) untuk personil di Unit Kerja Manajemen Risiko.
7. Program Budaya Risiko melalui *email broadcast "Mind The Risk"* setiap bulan kepada seluruh Karyawan SMBR.

IMPLEMENTATION OF RISK MANAGEMENT UNIT DUTIES

Throughout 2025, the Risk Management Unit carried out its duties and responsibilities, including the following:

1. Updating the soft structure (policies, procedures, and Decrees) to align with SIG and changes to the Company's organizational structure.
2. Disseminating the adjusted Risk Management Soft Structure Documents to all SMBR employees.
3. Preparing the Company Work Plan and Budget (RKAP) for 2025 and the Long-Term Corporate Plan (RJPP) for 2025–2029 as they relate to Risk Management.
4. Preparing and submitting the proposed Qualification Fulfillment Plan for Risk Management Organs for 2025.
5. Conducting a Technical Workshop on Risk Maturity Index Assessment for personnel in the Risk Management Unit and Internal Audit.
6. Facilitating the Qualified Chief Risk Officer (QCRO) Risk Management Professional Certification and the Business Continuity Management Certified Professional (BCMCP) Competency Certification for personnel in the Risk Management Unit.
7. Implementing the Risk Culture Program through monthly "Mind The Risk" broadcast emails to all SMBR employees.

8. Pendampingan dalam penyusunan Risiko Korporat & Risiko Operasional Tahun 2025 kepada *Risk Officer* dan *Risk Owner* termasuk perubahannya pasca transformasi model bisnis
9. Monitoring dan Penyusunan Laporan *Monitoring* Risiko Korporat setiap bulan dari bulan Januari sampai dengan Desember 2025 yang telah dilaporkan kepada *Risk Owner*, Direksi, Dewan Komisaris & SIG.
10. Penyusunan Laporan Penerapan dan Pemantauan Manajemen Risiko setiap Triwulan dari Triwulan I s.d IV tahun 2025 yang telah dilaporkan kepada *Risk Owner*, Direksi, Dewan Komisaris, SIG dan BP BUMN.
11. Pendampingan dalam penyusunan Laporan *Monitoring* Risiko Operasional setiap Triwulan oleh *Risk Owner* dan *Risk Officer*
12. Penyusunan Laporan Evaluasi Implementasi Tata Kelola Terintegrasi Tahun 2025
13. Evaluasi atas implementasi *Business Continuity Management System* (BCMS) pada Rapat Tinjauan Manajemen
14. Pelaksanaan Survei *Awareness* Manajemen Risiko Tahun 2025
15. Penyusunan kajian risiko atas aksi korporasi, rencana CAPEX maupun isu internal/eksternal dan laporan losses event.
16. Melakukan riviu atas Pedoman dan Prosedur unit kerja yang diterbitkan sepanjang tahun 2025.
17. Rapat Koordinasi Manajemen Risiko dengan Komite Manajemen Risiko setiap Triwulan dari Triwulan I s.d IV tahun 2025
18. Melakukan Penilaian Indeks Kematangan Risiko (*Risk Maturity Index*/RMI) Tahun Buku 2024 & Pelaksanaan tindaklanjut atas rekomendasi Penilaian RMI.

AUDITOR EKSTERNAL

Pemeriksaan Audit eksternal bertujuan menerapkan fungsi pengawasan independen terhadap aspek keuangan perusahaan yang dilakukan oleh Kantor Akuntan Publik (KAP). Dalam proses penunjukan KAP, perusahaan memiliki kebijakan berdasarkan peraturan perundang-undangan yang berlaku. Dalam hal ini, Perusahaan menunjuk Komite Audit sebagai penanggung jawab dalam pemilihan akuntan publik.

8. Providing assistance in the preparation of Corporate Risk and Operational Risk profiles for 2025 to Risk Officers and Risk Owners, including revisions following the business model transformation.
9. Monitoring and preparing monthly Corporate Risk Monitoring Reports from January through December 2025, which have been submitted to Risk Owners, the Board of Directors, the Board of Commissioners, and SIG.
10. Preparing quarterly Risk Management Implementation and Monitoring Reports from Quarter I through Quarter IV of 2025, which have been submitted to Risk Owners, the Board of Directors, the Board of Commissioners, SIG, and the SOE Supervisory Board (BP BUMN).
11. Providing assistance in the preparation of quarterly Operational Risk Monitoring Reports by Risk Owners and Risk Officers.
12. Preparing the Integrated Governance Implementation Evaluation Report for 2025.
13. Evaluating the implementation of the Business Continuity Management System (BCMS) at the Management Review Meeting.
14. Conducting the Risk Management Awareness Survey for 2025.
15. Preparing risk assessments for corporate actions, CAPEX plans, internal/external issues, and loss event reports.
16. Reviewing the guidelines and procedures of work units issued throughout 2025.
17. Conducting quarterly Risk Management Coordination Meetings with the Risk Management Committee from Quarter I through Quarter IV of 2025.
18. Conducting the Risk Maturity Index (RMI) Assessment for the 2024 Fiscal Year and implementing follow-up actions based on RMI Assessment recommendations.

EXTERNAL AUDITOR

External audit examination aims to apply an independent oversight function over the Company's financial aspects, carried out by a Public Accounting Firm (KAP). In the process of appointing a KAP, the Company has a policy based on applicable laws and regulations. In this regard, the Company designates the Audit Committee as the party responsible for the selection of the public accountant.

MEKANISME PENUNJUKAN KANTOR AKUNTAN PUBLIK

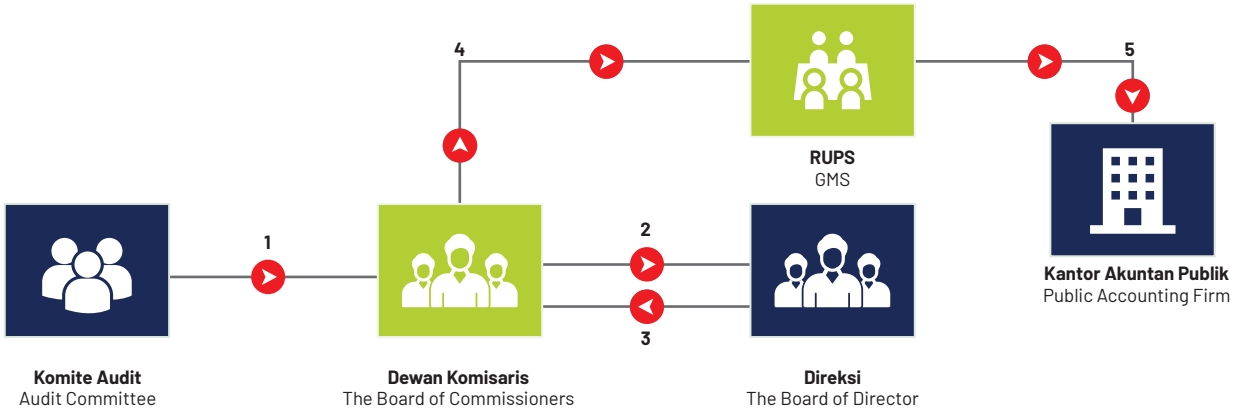
Mekanisme penunjukan auditor eksternal adalah sebagai berikut:

1. Komite Audit memberikan hasil evaluasi pelaksanaan audit oleh KAP tahun sebelumnya yaitu Kantor Akuntan Publik (KAP) Liana Ramon Xenia & Rekan (bagian dari jaringan Deloitte). Kemudian, Komite Audit menyampaikan kepada Dewan Komisaris atas evaluasi KAP dan memberikan saran dengan persetujuan Dewan Komisaris terkait pengadaan Jasa Audit KAP melalui Tender Bersama dengan mengikuti hasil keputusan Tim Pengadaan Jasa Audit KAP Tahun 2025 di PT Semen Indonesia (Persero) Tbk selaku Pemegang Saham Seri B Mayoritas.
2. RUPS menyetujui penunjukan Kantor Akuntan Publik (KAP) Liana Ramon Xenia & Rekan (bagian dari jaringan Deloitte) untuk melakukan audit umum atas Laporan Keuangan Konsolidasian Perseroan Tahun Buku 2025 dan Laporan Keuangan Program Pendanaan Usaha Mikro dan Usaha Kecil Tahun Buku 2025.
3. Dewan Komisaris Perseroan diberikan pelimpahan kewenangan untuk menetapkan besaran imbalan jasa audit, penambahan ruang lingkup perkerjaan yang diperlukan dan persyaratan lainnya yang wajar bagi Kantor Akuntan Publik.
4. Dewan Komisaris meminta Direksi untuk melakukan proses pengadaan jasa audit KAP, berdasarkan hasil Keputusan RUPS dan sesuai dengan ketentuan Perseroan serta melakukan negosiasi terkait nilai jasa dan ruang lingkup audit.

MECHANISM FOR APPOINTING THE PUBLIC ACCOUNTING FIRM

The mechanism for appointing the external auditor is as follows:

1. The Audit Committee provided the results of its evaluation of the audit conducted by the previous year's Public Accounting Firm (KAP) Liana Ramon Xenia & Rekan (part of Deloitte's network). The Audit Committee then submitted its evaluation to the Board of Commissioners and provided recommendations, with the Board of Commissioners' approval, regarding the procurement of KAP Audit Services through a Joint Tender, following the decision of the KAP Audit Services Procurement Team for 2025 at PT Semen Indonesia (Persero) Tbk, as the majority Series B Shareholder.
2. The GMS approved the appointment of Public Accounting Firm (KAP) Liana Ramon Xenia & Rekan (part of Deloitte's network) to conduct a general audit of the Company's Consolidated Financial Statements for the 2025 Fiscal Year and the Micro and Small Business Funding Program Financial Statements for the 2025 Fiscal Year.
3. The Company's Board of Commissioners was delegated the authority to determine the amount of audit service fees, any necessary additions to the scope of work, and other reasonable terms and conditions for the Public Accounting Firm.
4. The Board of Commissioners requested the Board of Directors to carry out the KAP audit service procurement process, based on the GMS Resolution and in accordance with the Company's provisions, and to conduct negotiations regarding the service fee and scope of audit.



Perusahaan berpedoman pada ketentuan dari Peraturan Otoritas Jasa Keuangan No. 9 Tahun 2023 Pasal 16 menyebutkan bahwa Pihak berupa bank umum, emiten, dan perusahaan publik wajib membatasi penggunaan jasa audit

The Company adheres to the provisions of Financial Services Authority Regulation No. 9 of 2023, Article 16, which stipulates that parties comprising commercial banks, issuers, and public companies are required to limit the use of annual

atas informasi keuangan historis tahunan dari Akuntan Publik yang sama untuk 7 (tujuh) tahun kumulatif.

DASAR PENUNJUKAN KANTOR AKUNTAN PUBLIK

Penunjukan KAP diputuskan melalui Rapat Umum Pemegang Saham (RUPS) Tahunan pada tanggal 27 Mei 2025, berdasarkan berita acara Nomor 108 tanggal 27 Mei 2025 Notaris Aulia Taufani, S.H. pada mata acara ke empat RUPS, yaitu penunjukan Kantor Akuntan Publik untuk mengaudit Laporan Keuangan Konsolidasian Perseroan Tahun Buku 2025 dan Laporan Keuangan Program Pendanaan Usaha Mikro dan Usaha Kecil Tahun Buku 2025, Hasil keputusan penunjukan KAP adalah sebagai berikut:

1. Menyetujui penunjukan Kantor Akuntan Publik (KAP) Liana Ramon Xenia & Rekan (bagian dari jaringan Deloitte) untuk melakukan audit atas Laporan Keuangan Konsolidasian Perseroan Tahun Buku 2025 dan Laporan Pelaksanaan Program Tanggung Jawab Sosial dan Lingkungan, serta Laporan Keuangan Program Pendanaan Usaha Mikro dan Usaha Kecil (PUMK) periode Tahun Buku 2025.

2. Menyetujui pemberian kuasa dan wewenang kepada Dewan Komisaris Perseroan untuk melakukan:
   a. Penunjukan Akuntan Publik dan/atau Kantor Akuntan Publik untuk mengaudit atas Laporan Keuangan Konsolidasian Perseroan periode lainnya pada Tahun Buku 2025 untuk tujuan dan kepentingan Perseroan; dan
   b. Penetapan imbalan jasa audit dan persyaratan lainnya bagi Akuntan Publik dan/atau Kantor Akuntan Publik tersebut.

3. Memberikan kuasa kepada Dewan Komisaris dengan terlebih dahulu mendapatkan persetujuan tertulis dari Pemegang Saham Seri B terbanyak untuk menetapkan KAP pengganti dalam hal Kantor Akuntan Publik (KAP) Liana Ramon Xenia & Rekan (bagian dari jaringan Deloitte) karena sebab apapun tidak dapat menyelesaikan audit Laporan Keuangan Konsolidasian Perseroan dan Laporan Pelaksanaan Program Tanggung Jawab Sosial dan Lingkungan, serta Laporan Keuangan Program Pendanaan Usaha Mikro dan Usaha Kecil (PUMK) untuk Tahun Buku 2025, termasuk menetapkan besaran imbalan jasa audit dan persyaratan lainnya bagi KAP Pengganti tersebut.

historical financial information audit services from the same Public Accountant to a cumulative period of 7 (seven) years.

BASIS FOR THE APPOINTMENT OF THE PUBLIC ACCOUNTING FIRM

The appointment of the KAP was resolved at the Annual General Meeting of Shareholders (AGMS) held on May 27, 2025, based on Minutes of Meeting No. 108 dated May 27, 2025, before Notary Aulia Taufani, S.H., under the fourth agenda item of the AGMS, namely the appointment of a Public Accounting Firm to audit the Company's Consolidated Financial Statements for the 2025 Fiscal Year and the Micro and Small Business Funding Program Financial Statements for the 2025 Fiscal Year. The resolutions on the appointment of the KAP are as follows:

1. Approved the appointment of Public Accounting Firm (KAP) Liana Ramon Xenia & Rekan (part of Deloitte's network) to conduct an audit of the Company's Consolidated Financial Statements for the 2025 Fiscal Year and the Social and Environmental Responsibility Program Implementation Report, as well as the Micro and Small Enterprise Funding Program (PUMK) Financial Statements for the 2025 Fiscal Year.
2. Approved the granting of authority and power to the Company's Board of Commissioners to:
   a. Appoint a Public Accountant and/or Public Accounting Firm to audit the Company's Consolidated Financial Statements for other periods within the 2025 Fiscal Year for the purposes and interests of the Company; and
   b. Determine the audit service fees and other terms and conditions for such Public Accountant and/or Public Accounting Firm.

3. Authorized the Board of Commissioners, with prior written approval from the majority holder of Series B Shares, to appoint a replacement Public Accounting Firm (KAP) in the event that Liana Ramon Xenia & Partners (a member of the Deloitte network) is, for any reason, unable to complete the audit of the Company's Consolidated Financial Statements, the Report on the Implementation of the Corporate Social and Environmental Responsibility Program, and the Financial Statements of the Micro and Small Business Funding Program (PUMK) for the 2025 Fiscal Year, including determining the amount of audit fees and other requirements for the replacement KAP..

KANTOR AKUNTAN PUBLIK

Informasi Kantor Akuntan Publik (KAP) Perusahaan selama 5 (lima) tahun terakhir adalah sebagai berikut:

PUBLIC ACCOUNTING FIRM

Information on the Company's Public Accounting Firm (KAP) over the past 5 (five) years is as follows:

Tabel Kantor Akuntan Publik tahun 2021-2025

Public Accounting Firm in 2021-2025

Tahun Buku / *Fiscal Year*	Kantor Akuntan Publik / *Public Accounting Firm*	Akuntan Publik / *Public Accountant*	Biaya Jasa / *Service Fee*	Jangka Waktu Audit / *Audit Duration*	Layanan Lain yang Diberikan / *Other Services Rendered*
2025	Liana Ramon Xenia & Rekan	Juan Ramon Junius Siahaan	Rp1.289.674.708	9 bulan / 9 months	Audit Kepatuhan Terhadap Peraturan Perundang-undangan dan Pengendalian Internal, Jasa Prosedur yang Disepakati atas *Key Performance Indicator* (KPI) Direksi Tahun Buku 2025 / Compliance Audit with Laws and Regulations and Internal Controls; Agreed-Upon Procedures for the Board of Directors' Key Performance Indicators (KPI) for the 2025 Fiscal Year
2025	Liana Ramon Xenia & Rekan	Juan Ramon Julius Siahaan	Rp520.000.000	52 Hari	Audit Laporan Keuangan Konsolidasian PT Semen Baturaja Tbk Semester I Tahun Buku 2025 / Audit of the Consolidated Financial Statements of PT Semen Baturaja Tbk for the First Semester of the 2025 Fiscal Year
2024	Liana Ramon Xenia & Rekan	Juan Ramon Junius Siahaan	Rp1.440.000.000	4 bulan / 4 months	Audit Kepatuhan Terhadap Peraturan Perundang-undangan dan Pengendalian Internal, Jasa Prosedur yang Disepakati atas *Key Performance Indicator* (KPI) Direksi Tahun Buku 2024 / Compliance Audit with Laws and Regulations and Internal Controls; Agreed-Upon Procedures for the Board of Directors' Key Performance Indicators (KPI) for the 2024 Fiscal Year
2023	Imelda & Rekan	Juan Ramon Junius Siahaan	Rp1.440.000.000	4 bulan / 4 months	Audit Kepatuhan Terhadap Peraturan Perundang-undangan dan Pengendalian Internal, Jasa Prosedur yang Disepakati atas *Key Performance Indicator* (KPI) Direksi Tahun Buku 2023 / Compliance Audit with Laws and Regulations and Internal Controls; Agreed-Upon Procedures for the Board of Directors' Key Performance Indicators (KPI) for the 2023 Fiscal Year
2022	Amir Abadi Jusuf, Aryanto, Mawar dan Rekan	Donny Iskandar Maramis	Rp650.000.000	3 bulan / 3 months	Audit Interim TW I & TW II Tahun 2022 / Interim Audit for Q1 & Q2 of 2022
2021	Amir Abadi Jusuf, Aryanto, Mawar dan Rekan	Donny Iskandar Maramis	Rp650.000.000	2 bulan / 2 months	Audit Agreed Upon Procedure (AUP) Pemetaan COA / Agreed-Upon Procedures (AUP) Audit for Chart of Accounts (COA) Mapping

JASA LAIN

Di tahun 2025, tidak terdapat jasa lainnya yang diberikan oleh Kantor Akuntan Publik kepada Perusahaan.

OPINI AUDITOR TERHADAP LAPORAN KEUANGAN

Dari hasil auditor, Laporan Keuangan Perusahaan dinyatakan "wajar dalam semua hal yang material". Posisi keuangan konsolidasian Grup tanggal 31 Desember 2025, serta kinerja keuangan konsolidasian arus kas untuk tahun yang berakhir pada tanggal tersebut, sesuai dengan Standar Akuntansi Keuangan di Indonesia.

EFEKTIVITAS PELAKSANAAN AUDIT OLEH AKUNTAN PUBLIK

Di sepanjang tahun 2025, Direksi, Dewan Komisaris dan Komite Audit menyatakan bahwa pelaksanaan audit yang dilakukan oleh KAP telah dijalankan secara efektif dan optimal. Aktivitas audit yang dilakukan hingga tindak lanjut atas temuan telah dilakukan dan diatasi dengan baik.

SISTEM PENGENDALIAN INTERNAL

PENGENDALIAN KEUANGAN DAN OPERASIONAL SERTA KEPATUHAN TERHADAP PERUNDANG-UNDANGAN LAINNYA

Perusahaan memiliki sistem pengendalian yang bertujuan untuk meningkatkan efektivitas dan efisiensi pengendalian kelayakan atas laporan keuangan, operasional, serta kepatuhan terhadap peraturan perundang-undangan yang berlaku di Indonesia. Perusahaan memiliki kebijakan terkait Sistem Pengendalian Internal yang memuat bahwa Direksi berperan dan bertanggung jawab dalam mengawasi dan mengarahkan pelaksanaan sistem pengendalian internal (*set the tone from the top*). Penerapan Sistem Pengendalian Internal oleh Direksi dilakukan melalui penetapan kebijakan pengelolaan Perusahaan, rencana strategis, dan struktur organisasi secara konsisten serta memenuhi kepatuhan terhadap regulasi yang berlaku.

Sementara itu, Dewan Komisaris berperan dan bertanggung jawab dalam mengawasi pengelolaan Perusahaan oleh Direksi serta memberikan nasihat kepada Direksi termasuk pengawasan terhadap pelaksanaan Rencana Jangka Panjang Perusahaan (RJPP), Rencana Kerja dan Anggaran Perusahaan (RKAP), ketentuan Anggaran Dasar dan Rapat Umum Pemegang Saham (RUPS). Dalam melaksanakan tugas

OTHER SERVICES

In 2025, no other services were provided by the Public Accounting Firm to the Company.

AUDITOR'S OPINION ON THE FINANCIAL STATEMENTS

Based on the audit results, the Company's Financial Statements were declared "fair in all material respects." The consolidated financial position of the Group as of De-cember 31, 2025, as well as the consolidated financial performance and cash flows for the year then ended, are in conformity with Indonesian Financial Accounting Standards.

EFFECTIVENESS OF THE AUDIT CONDUCTED BY THE PUBLIC ACCOUNTANT

Throughout 2025, the Board of Directors, the Board of Commissioners, and the Audit Committee stated that the audit conducted by the KAP had been carried out effec-tively and optimally. Audit activities performed, through to the follow-up on findings, had been properly conduct-ed and resolved.

INTERNAL CONTROL SYSTEM

FINANCIAL AND OPERATIONAL CONTROLS AND COMPLIANCE WITH APPLICABLE LAWS AND REGULATIONS

The Company has a control system aimed at enhancing the effectiveness and efficiency of controls over the adequacy of financial statements, operations, and compliance with applicable laws and regulations in Indonesia. The Company has a policy regarding the Internal Control System which stipulates that the Board of Directors plays a role and bears responsibility in overseeing and directing the implementation of the internal control system (set the tone from the top). The implementation of the Internal Control System by the Board of Directors is carried out through the consistent establishment of Company management policies, strategic plans, and organizational structure, while ensuring compliance with applicable regulations.

Meanwhile, the Board of Commissioners plays a role and bears responsibility in overseeing the management of the Company by the Board of Directors and providing advice to the Board of Directors, including oversight of the implementation of the Long-Term Corporate Plan (RJPP), the Company Work Plan and Budget (RKAP), the provisions of the Articles of Association, and the General Meeting of

tersebut, Dewan Komisaris membentuk Komite di bawah Dewan Komisaris yakni Komite Audit, Komite Manajemen Risiko, dan Komite Nominasi & Remunerasi.

Shareholders (GMS). In carrying out these duties, the Board of Commissioners has established Committees under the Board of Commissioners, namely the Audit Committee, the Risk Management Committee, and the Nomination and Remuneration Committee.

Perusahaan juga melibatkan pihak eksternal yakni Kantor Akuntan Publik (KAP), lembaga sertifikasi mutu, dan regulator sebagai upaya pengendali keuangan dan operasional. Adapun KAP bertanggung jawab untuk melakukan penilaian atas kewajaran laporan keuangan. Sementara itu, lembaga sertifikasi mutu bertanggung jawab penilaian atas kesesuaian Perusahaan dengan standar mutu yang telah ditetapkan.

The Company also engages external parties, namely the Public Accounting Firm (KAP), quality certification bodies, and regulators, as part of its financial and operational control efforts. The KAP is responsible for assessing the fairness of the financial statements, while quality certification bodies are responsible for assessing the Company's conformity with established quality standards.

KESESUAIAN SISTEM PENGENDALIAN INTERN DENGAN KERANGKA YANG DIAKUI SECARA INTERNASIONAL (COSO– *INTERNAL CONTROL FRAMEWORK*)

Sistem Pengendalian Internal yang dibentuk dan dikembangkan Perusahaan mengacu pada COSO Internal Control Framework dan Peraturan Menteri Badan Usaha Milik Negara Nomor PER-2/MBU/03/2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan Badan Usaha Milik Negara yang digunakan sebagai acuan dalam pencapaian tujuan Pengendalian Internal secara keseluruhan. Kesesuaian sistem berdasarkan kerangka COSO, meliputi:

1. Lingkungan Pengendalian;
2. Penilaian Risiko;
3. Kegiatan Pengendalian;
4. Informasi dan Komunikasi;
5. Pemantauan.

Implementasi penerapan COSO dalam Sistem Pengendalian Internal yang telah diterapkan oleh Perusahaan adalah sebagai berikut:

CONFORMITY OF THE INTERNAL CONTROL SYSTEM WITH THE INTERNATIONALLY RECOGNIZED FRAMEWORK (COSO – INTERNAL CONTROL FRAMEWORK)

The Internal Control System established and developed by the Company refers to the COSO Internal Control Framework and the Regulation of the Minister of State-Owned Enterprises No. PER-2/MBU/03/2023 concerning Guidelines for Governance and Significant Corporate Activities of State-Owned Enterprises, which serve as a reference in achieving the overall Internal Control objectives. The conformity of the system based on the COSO framework encompasses the following components:

1. Control Environment;
2. Risk Assessment;
3. Control Activities;
4. Information and Communication;
5. Monitoring.

The implementation of COSO within the Internal Control System as applied by the Company is as follows:

Tabel Implementasi COSO - Sistem Pengendalian Internal **COSO Implementation Table – Internal Control System**

Komponen / *Component*	Kesesuaian dengan Perusahaan / *Conformity with the Company*
Lingkungan Pengendalian / Control Environment	Lingkungan pengendalian intern dalam Perusahaan yang dilaksanakan dengan disiplin dan terstruktur, yang terdiri dari: / The internal control environment within the Company is implemented with discipline and in a structured manner, comprising: 1. Integritas, nilai etika dan kompetensi karyawan. / Integrity, ethical values, and employee competence. 2. Filosofi dan gaya manajemen. / Management philosophy and style. 3. Cara yang ditempuh manajemen dalam melaksanakan kewenangan dan tanggung jawabnya. / The manner in which management exercises its authority and responsibilities. 4. Pengorganisasian dan pengembangan Sumber Daya Manusia. / Organization and development of Human Capital. 5. Perhatian dan arahan yang dilakukan oleh Direksi. / Attention and direction provided by the Board of Directors.

Komponen / *Component*	Kesesuaian dengan Perusahaan / *Conformity with the Company*
Penilaian Risiko / Risk Assessment	Pengkajian terhadap pengelolaan risiko usaha (*risk assessment*), yaitu suatu proses untuk mengidentifikasi, menganalisis, menilai pengelolaan risiko yang relevan. / Assessment of business risk management (risk assessment), which is a process of identifying, analyzing, and evaluating the management of relevant risks.
Aktivitas Pengendalian / Control Activities	Melakukan tindakantindakan yang dilakukan dalam suatu proses pengendalian terhadap kegiatan Perusahaan pada setiap tingkat dan unit dalam struktur organisasi BUMN, antara lain mengenai kewenangan, otorisasi, verifikasi, rekonsiliasi, penilaian atas prestasi kerja, pembagian tugas dan keamanan terhadap aset Perusahaan. / Carrying out actions within a control process over the Company's activities at every level and unit within the SOE organizational structure, covering, among others, matters relating to authority, authorization, verification, reconciliation, performance appraisal, segregation of duties, and the security of Company assets.
Informasi dan Komunikasi / Information and Communication	Menyajikan laporan mengenai kegiatan operasional, finansial, serta ketaatan dan kepatuhan terhadap ketentuan peraturan perundangundangan oleh BUMN. / Presenting reports on the SOE's operational and financial activities, as well as adherence and compliance with the provisions of applicable laws and regulations.
Aktivitas Pemantauan / Monitoring Activities	Melakukan penilaian terhadap kualitas sistem pengendalian intern, termasuk fungsi internal audit pada setiap tingkat dan unit dalam struktur organisasi BUMN sehingga dapat dilaksanakan secara optimal. / Conducting assessments of the quality of the internal control system, including the internal audit function at every level and unit within the SOE organizational structure, ensuring that it may be implemented optimally.

Implementasi Sistem Pengendalian Internal di Perusahaan juga menggunakan mekanisme pelaporan atas dugaan penyimpangan sebagaimana diamanahkan pada Peraturan Menteri Negara BUMN No. PER-2/MBU/03/2023. Mekanisme tersebut adalah Mekanisme Pengaduan (*Whistleblowing System*) yang digunakan untuk meningkatkan praktik transparansi dan keterbukaan informasi khususnya yang terkait dengan pelaporan pelanggaran, baik yang dilakukan oleh karyawan maupun manajemen Perusahaan.

The implementation of the Internal Control System within the Company also employs a reporting mechanism for alleged irregularities, as mandated by the Regulation of the Minister of State-Owned Enterprises No. PER-2/MBU/03/2023. This mechanism is the Whistleblowing System, which is used to enhance practices of transparency and information disclosure, particularly with respect to the reporting of violations committed by either employees or the Company's management.

HASIL EVALUASI ATAS PELAKSANAAN SISTEM PENGENDALIAN INTERNAL

Secara berkala, di sepanjang tahun 2025 Perusahaan senantiasa memastikan penerapan Sistem Pengendalian Internal berjalan dengan optimal sehingga efektivitasnya untuk mengawasi Perusahaan. Direksi bersama manajemen telah melakukan evaluasi dan peningkatan terhadap kualitas Sistem Pengendalian Internal. Langkah ini dilakukan untuk memastikan bahwa implementasi Sistem Pengendalian Internal berjalan dengan efektif dan optimal.

RESULTS OF THE EVALUATION OF THE INTERNAL CONTROL SYSTEM IMPLEMENTATION

On a periodic basis throughout 2025, the Company consistently ensured that the implementation of the Internal Control System operated optimally in order to maintain its effectiveness in overseeing the Company. The Board of Directors, together with management, conducted evaluations and improvements to the quality of the Internal Control System. These steps were taken to ensure that the implementation of the Internal Control System was carried out effectively and optimally.

PERNYATAAN DIREKSI DAN/ ATAU DEWAN KOMISARIS ATAS KECUKUPAN SISTEM PENGENDALIAN INTERNAL

Di tahun 2025, Direksi dan Dewan Komisaris menjamin bahwa Sistem Pengendalian Internal Perseroan telah memenuhi aspek kecukupan. Secara keseluruhan penerapan Sistem Pengendalian Internal di Perusahaan telah memadai dan selaras dengan kebijakan terkait.

STATEMENT OF THE BOARD OF DIRECTORS AND/OR BOARD OF COMMISSIONERS ON THE ADEQUACY OF THE INTERNAL CONTROL SYSTEM

In 2025, the Board of Directors and the Board of Commissioners affirmed that the Company's Internal Control System had met the required aspects of adequacy. Overall, the implementation of the Internal Control System within the Company has been adequate and aligned with the relevant policies.

SISTEM MANAJEMEN RISIKO PERUSAHAAN

Berbagai bentuk risiko harus dikelola dengan manajemen yang baik. Oleh karena itu, sejak dini Perseroan telah mengembangkan Sistem Manajemen Risiko yang terintegrasi mulai di tingkat korporasi sampai unit kerja dengan melibatkan masing-masing satuan kerja. Pengembangan Sistem Manajemen Risiko merupakan bagian tak terpisahkan dari strategi jangka panjang Perseroan melalui penerapan manajemen risiko secara konsisten dan menyeluruh. Manajemen risiko pun menjadi pertimbangan dalam pengambilan keputusan yang bersifat strategis oleh manajemen Perseroan, agar dapat mengantisipasi perubahan lingkungan bisnis yang dinamis, menciptakan *value* serta meningkatkan kepercayaan para pemangku kepentingan.

DASAR PENERAPAN MANAJEMEN RISIKO DI PERUSAHAAN

PT Semen Baturaja Tbk sebagai anak perusahaan BUMN dihadapkan pada risiko bisnis yang bersumber dari lingkungan eksternal maupun internal yang berkaitan dengan pengelolaan usahanya. Dalam rangka meminimalkan risiko yang berdampak pada pencapaian tujuan Perseroan. Penerapan Manajemen Risiko Perseroan, mengacu pada ISO 31000:2018 dan Peraturan Menteri Badan Usaha Milik Negara No. PER-2/MBU/03/2023 Tahun 2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan Badan Usaha Milik Negara beserta petunjuk teknis turunannya.

Standar dan regulasi tersebut dalam implementasinya pada penerapan manajemen risiko di Perseroan telah diakomodir pada dokumen *soft-structure* manajemen risiko yang mencakup:

1. Pedoman Manajemen Risiko.
2. Prosedur Penerapan Manajemen Risiko.
3. Piagam Manajemen Risiko.
4. Kebijakan Manajemen Risiko.

COMPANY RISK MANAGEMENT SYSTEM

Various forms of risk must be managed through sound management practices. Therefore, from an early stage, the Company has developed an integrated Risk Management System spanning from the corporate level down to individual work units, with the involvement of each respective work unit. The development of the Risk Management System is an inseparable part of the Company's long-term strategy through the consistent and comprehensive application of risk management. Risk management also serves as a consideration in strategic decision-making by the Company's management, in order to anticipate changes in the dynamic business environment, create value, and enhance the confidence of stakeholders.

BASIS FOR THE IMPLEMENTATION OF RISK MANAGEMENT WITHIN THE COMPANY

PT Semen Baturaja Tbk, as a subsidiary of a State-Owned Enterprise (SOE), is exposed to business risks arising from both external and internal environments related to the management of its business operations. In order to minimize risks that may impact the achievement of the Company's objectives, the implementation of the Company's Risk Management refers to ISO 31000:2018 and the Regulation of the Minister of State-Owned Enterprises No. PER-2/MBU/03/2023 of 2023 concerning Guidelines for Governance and Significant Corporate Activities of State-Owned Enterprises, along with its derivative technical guidelines.

These standards and regulations, in their application to risk management within the Company, have been accommodated in the risk management soft structure documents, which encompass:

1. Risk Management Guidelines.
2. Risk Management Implementation Procedures.
3. Risk Management Charter.
4. Risk Management Policy.

PEDOMAN SISTEM MANAJEMEN RISIKO

Organ Pengelola Risiko di Perseroan memiliki Pedoman Manajemen Risiko (*Risk Management Guidelines*) sebagai pedoman kerja dalam melaksanakan tugasnya. Pedoman ini terakhir telah diperbaharui dan disahkan oleh Direksi dan Dewan Komisaris tanggal 2 Desember 2024 dengan No. M/SMBR/GRC/006. Pedoman Manajemen Risiko merupakan pedoman yang berisi mengenai bagaimana penerapan Manajemen Risiko di Perusahaan secara efektif mulai dari kebijakan, prosedur dan praktik manajemen yang bersifat sistematis atas aktivitas komunikasi dan konsultasi, penetapan konteks, identifikasi risiko, analisis risiko, evaluasi risiko, penanganan risiko serta pemantauan dan *review*.

Dalam pedoman manajemen risiko, memuat hal-hal sebagai berikut:

1. **Bab I Pendahuluan**
   Latar belakang, Tujuan dan Manfaat, Wujud Penerapan Manajemen Risiko, Ruang Lingkup, Landasan Hukum/Acuan dan Definisi.
2. **Bab II Profil Perusahaan dan Organisasi Manajemen Risiko**
   Sejarah, Visi Misi Perusahaan, Budaya Perusahaan dan Organisasi Manajemen Risiko.
3. **Bab III Sistem Manajemen Risiko**
   Prinsip, Kerangka Kerja, Proses Penerapan, Dokumentasi Penerapan dan *Three Lines Model* dalam Manajemen Risiko.
4. **Bab IV Pelaporan Manajemen Risiko**
   Sistem, Jenis dan Periode Pelaporan.
5. **Bab V Penutup**

RISK MANAGEMENT SYSTEM GUIDELINES

The Risk Management Organs within the Company have a Risk Management Guidelines document as a working reference in carrying out their duties. These guidelines were last updated and approved by the Board of Directors and the Board of Commissioners on December 2, 2024, under No. M/SMBR/GRC/006. The Risk Management Guidelines constitute a document containing guidance on how Risk Management is to be effectively implemented within the Company, encompassing policies, procedures, and systematic management practices covering communication and consultation activities, context establishment, risk identification, risk analysis, risk evaluation, risk treatment, and monitoring and review.

The Risk Management Guidelines contain the following:

1. **Chapter I Introduction**
   Background, Objectives and Benefits, Forms of Risk Management Implementation, Scope, Legal Basis/References, and Definitions.
2. **Chapter II Company Profile and Risk Management Organization**
   History, Company Vision and Mission, Company Culture, and Risk Management Organization.
3. **Chapter III Risk Management System**
   Principles, Framework, Implementation Process, Implementation Documentation, and the Three Lines Model in Risk Management.
4. **Chapter IV Risk Management Reporting**
   System, Types, and Reporting Periods.
5. **Chapter V Closing**

STRATEGI MANAJEMEN RISIKO

Strategi manajemen risiko telah direviu secara berkala berdasarkan rekomendasi atas evaluasi penerapan manajemen risiko yang dilaksanakan setiap tahunnya. Rekomendasi tersebut menjadi acuan bagi Unit Kerja Manajemen Risiko dalam menyusun milestone dan roadmap penerapan manajemen risiko perusahaan sebagaimana Rencana Jangka Panjang Perusahaan (RJPP) tahun 2025-2029 meliputi:

RISK MANAGEMENT STRATEGY

The risk management strategy has been periodically reviewed based on recommendations from the annual evaluation of risk management implementation. These recommendations serve as a reference for the Risk Management Unit in formulating milestones and a roadmap for the Company's risk management implementation, as set out in the Long-Term Corporate Plan (RJPP) for 2025–2029, covering:

Milestone dan *Roadmap* Manajemen Risiko 2024 – 2029

Risk Management Milestones and Roadmap 2024 – 2029



2025

ROADMAP

1. Pemenuhan Kualifikasi Organ Pengelola Risiko
2. Integrasi Pengelolaan Risiko di Anak Perusahaan SMBR
3. Evaluasi dan Pemantauan Implementasi *Business Continuity Management System* (BCMS)
4. Skor *Risk Maturity Index* (RMI) sebesar 3,0

1. Fulfilling Risk Management Organ Qualifications
2. Integrating Risk Management in SMBR Subsidiaries
3. Evaluating and Monitoring Business Continuity Management System (BCMS) Implementation
4. Risk Maturity Index (RMI) score of 3.0

2026

ROADMAP

1. Pemenuhan Kualifikasi Organ Pengelola Risiko
2. Integrasi Pengelolaan Risiko di Anak Perusahaan SMBR.
3. Setup Sistem Informasi Manajemen Risiko
4. Pemantauan dan Perluasan Ruang Lingkup Implementasi Business Continuity Management System (BCMS).
5. Skor Risk Maturity Index (RMI) sebesar 3,1

1. Fulfillment of Risk Management Organ Qualifications
2. Integration of Risk Management in SMBR Subsidiaries
3. Setup of Risk Management Information System
4. Monitoring and Expansion of the Scope of Business Continuity Management System (BCMS) Implementation
5. Risk Maturity Index (RMI) score of 3.1

2027 - 2029

1. Testing & Pengembangan Sistem Informasi Manajemen Risiko yang terintegrasi dengan Holding.
2. Persiapan Sertifikasi Business ontinuity Management System (BCMS) berbasis ISO 22301:2019.
3. Skor Risk Maturity Index (RMI) sebesar 3,4 di tahun 2029

1. Testing and development of an integrated Risk Management Information System with the Holding company
2. Preparation for Business Continuity Management System (BCMS) certification based on ISO 22301:2019
3. Risk Maturity Index (RMI) score of 3.4 in 2029

INDEKS KEMATANGAN IMPLEMENTASI MANAJEMEN RISIKO 2025

Pada tahun 2025, penilaian tingkat kematangan penerapan Manajemen Risiko dilaksanakan mengacu Surat Keputusan Deputi Bidang Keuangan dan Manajemen Risiko Kementerian BUMN RI Nomor: SK-8/DKU.MBU/12/2023 tentang Petunjuk Teknis Penilaian Indeks Kematangan Risiko (*Risk Maturity Index*/RMI) di lingkungan BUMN. Melalui penilaian RMI ini, Perseroan memperoleh gambaran objektif atas tingkat efektivitas Manajemen Risiko serta area perbaikan yang perlu ditingkatkan. Perseroan telah menunjuk pihak eksternal independen yaitu KAP Heliantono & Rekan (Parker Russel Indonesia) sebagai Tim Asesor Penilaian RMI untuk tahun buku 2024 yang dilaksanakan pada tahun 2025. Hasil penilaian menunjukkan skor 3,2 dari skala 5 atau berada pada

RISK MANAGEMENT IMPLEMENTATION MATURITY INDEX 2025

In 2025, the assessment of the maturity level of Risk Management implementation was conducted in reference to the Decree of the Deputy for Finance and Risk Management of the Ministry of State-Owned Enterprises of the Republic of Indonesia No. SK-8/DKU.MBU/12/2023 concerning Technical Guidelines for the Assessment of the Risk Maturity Index (RMI) within the SOE environment. Through this RMI assessment, the Company obtained an objective overview of the level of effectiveness of its Risk Management as well as areas for improvement that require enhancement. The Company appointed an independent external party, namely KAP Heliantono & Rekan (Parker Russell Indonesia), as the RMI Assessment Assessor Team for the 2024 Fiscal Year,

kategori "Fase Praktik yang Baik", meningkat dibandingkan skor tahun sebelumnya sebesar 2,9.

with the assessment conducted in 2025. The assessment results indicated a score of 3.2 out of a scale of 5, placing the Company in the category of "Good Practice Phase," reflecting an improvement from the previous year's score of 2.9.

Tabel Hasil Penilaian Indeks Kematangan Risiko Tahun Buku 2024

Risk Maturity Index Assessment Results Table in the 2024 Fiscal Year

Aspek Dimensi / **Dimension Aspect**

Parameter	Skor / *Score*
Budaya dan Kapabilitas Risiko / Risk Culture and Capability	4,7
Organisasi dan Tata Kelola Risiko / Risk Organization and Governance	4,1
Kerangka Risiko dan Kepatuhan / Risk Framework and Compliance	2,9
Proses dan Kontrol Risiko / Risk Process and Control	4,1
Model, Data dan Teknologi Risiko / Risk Model, Data, and Technology	1,5
SKOR ASPEK DIMENSI / DIMENSION ASPECT SCORE	**3,4**

Aspek Kinerja / **Performance Aspect**

Parameter	Skor / *Score*
Tingkat Kesehatan Perusahaan / Company Health Rating	IdAA-
Peringkat Komposit Risiko / Composite Risk Rating	2 (Dua)
SKOR ASPEK KINERJA / PERFORMANCE ASPECT SCORE	**-0,25**

Perusahaan berada pada Fase Praktik Yang Baik dengan skor Penilaian RMI berkisar antara 2,9 hingga 3,4 dari skala 5. Berdasarkan SK-8/DKU.MBU/12/2023 Tentang Petunjuk Teknis Penilaian Indeks Kematangan Risiko (Risk Maturity Index) di Lingkungan Badan Usaha Milik Negara. Pada fase ini, Perseroan telah:

1. Menerapkan seluruh Dimensi praktik Manajemen Risiko yang rata-rata mendekati atau sejalan dengan praktik standar industrinya;
2. Rata-rata pegawai cukup sadar akan Risiko, budaya Risiko mulai diterapkan di dalam perusahaan;
3. Struktur organisasi, kerangka kerja, kepatuhan, proses, sistem, dan alat yang berkaitan dengan Manajemen Risiko telah diterapkan, meskipun efektivitas atau level implementasinya masih bervariasi;
4. Menerapkan Manajemen Risiko secara konsisten di setiap bagian perusahaan sesuai *framework* manajemen Risiko yang telah ditetapkan dan menerapkan prinsip Manajemen Risiko secara terus menerus; dan
5. Penjabaran (*cascading*) target kinerja perusahaan telah dilakukan hingga tingkat individu.

The Company is in the Good Practice Phase, with an RMI Assessment score ranging from 2.9 to 3.4 on a scale of 5. Based on Decree No. SK-8/DKU.MBU/12/2023 concerning Technical Guidelines for the Assessment of the Risk Maturity Index (RMI) within the State-Owned Enterprise Environment, at this phase, the Company has:

1. Implemented all Dimensions of Risk Management practices that, on average, are approaching or aligned with industry standard practices;
2. Achieved a sufficient level of risk awareness among employees on average, with a risk culture beginning to be applied within the Company;
3. Established organizational structures, frameworks, compliance mechanisms, processes, systems, and tools related to Risk Management, although the effectiveness or level of implementation still varies;
4. Applied Risk Management consistently across every part of the Company in accordance with the established Risk Management framework, and continuously applied Risk Management principles; and
5. Cascaded Company performance targets down to the individual level.

TANTANGAN MANAJEMEN RISIKO PERUSAHAAN

Dalam penerapan Manajemen Risiko pada tahun 2025, Perseroan masih menghadapi sejumlah tantangan yang berpotensi mempengaruhi pencapaian tujuan dan sasaran strategis Perusahaan. Tantangan tersebut menjadi perhatian utama dalam upaya peningkatan efektivitas implementasi manajemen risiko secara berkelanjutan, antara lain sebagai berikut:

1. Perubahan/dinamika regulasi yang menjadi acuan dalam penerapan Manajemen Risiko di Perusahaaan serta transformasi model bisnis Perusahaan
2. Tingkat awareness di lingkungan Perusahaan terhadap pentingnya Manajemen Risiko masih perlu ditingkatkan agar dapat terinternalisasi secara menyeluruh pada seluruh level organisasi.
3. Kualifikasi dan kompetensi sumber daya manusia (SDM) di bidang Manajemen Risiko masih memerlukan penguatan guna mendukung penerapan manajemen risiko yang lebih optimal dan sesuai dengan *best practice*.
4. Perubahan struktur organisasi serta dinamika pergerakan personil pada fungsi Manajemen Risiko menuntut adanya penyesuaian yang cepat dan adaptif agar proses pengelolaan risiko tetap berjalan efektif.
5. Struktur organisasi Perusahaan yang relatif besar memerlukan waktu dan koordinasi yang lebih intensif dalam proses penyusunan, pelaporan, serta pemantauan manajemen risiko di seluruh unit kerja.
6. Proses pengukuran dan pelaporan Manajemen Risiko, khususnya pada risiko operasional di tingkat unit kerja, masih perlu ditingkatkan agar lebih efektif, terstandarisasi, dan konsisten.
7. Keterbatasan anggaran dalam pelaksanaan program mitigasi risiko menjadi salah satu kendala dalam mengoptimalkan pengendalian risiko yang telah diidentifikasi.

PROFIL RISIKO

Penyusunan dan penetapan profil risiko Perusahaan berdasarkan ISO 31000, memiliki tahapan sebagai berikut:

COMPANY RISK MANAGEMENT CHALLENGES

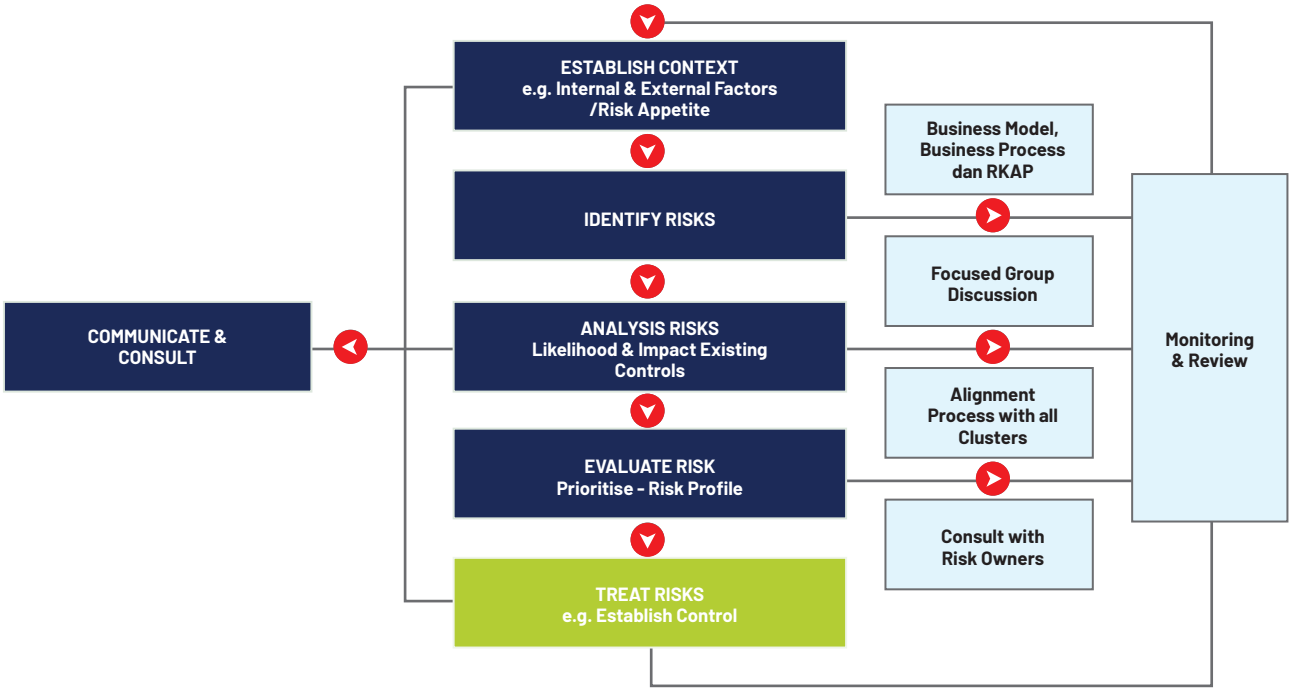
In the implementation of Risk Management in 2025, the Company continued to face a number of challenges that have the potential to affect the achievement of the Company's objectives and strategic targets. These challenges are a primary focus in the ongoing effort to enhance the effectiveness of risk management implementation, and include the following:

1. Changes and dynamics in the regulations serving as references for Risk Management implementation within the Company, as well as the transformation of the Company's business model.
2. The level of awareness within the Company of the importance of Risk Management still needs to be improved so that it can be fully internalized at all levels of the organization.
3. The qualifications and competencies of human capital (HC) in the field of Risk Management still require strengthening in order to support more optimal risk management implementation in line with best practices.
4. Changes in the organizational structure and the dynamics of personnel movements within the Risk Management function necessitate rapid and adaptive adjustments to ensure that the risk management process continues to operate effectively.
5. The Company's relatively large organizational structure requires more intensive time and coordination in the process of preparing, reporting, and monitoring risk management across all work units.
6. The process of measuring and reporting Risk Management, particularly with respect to operational risks at the work unit level, still needs to be improved to be more effective, standardized, and consistent.
7. Budget constraints in the implementation of risk mitigation programs constitute one of the obstacles in optimizing the management of identified risks.

RISK PROFILE

The preparation and establishment of the Company's risk profile based on ISO 31000 involves the following stages:

Mekanisme Penetapan Profil Risiko Tahun 2025 **Risk Profile Establishment Mechanism for 2025**



Informasi profil risiko korporat di tahun 2025 adalah sebagai berikut:

The corporate risk profile information for 2025 is as follows:

Tabel Profil Risiko Tahun 2025 **Table of Risk Profile in 2025**

No.	Profil Risiko / *Risk Profile*	Upaya Mitigasi / *Mitigation Efforts*
1	Risiko Penjualan – *Gross Revenue* Semen dan Turunan / Sales Risk – Cement and Derivative Gross Revenue	• Evaluasi periodik per distributor terkait pencapaian target per distributor dan memberikan surat pemberitahuan sampai dengan peringatan atas distributor yang tidak tercapai targetnya / Periodic evaluation per distributor regarding the achievement of targets per distributor, and issuance of notification letters up to warning letters for distributors failing to meet their targets. • Berkoordinasi dengan unit kerja terkait ketersediaan suplai semen untuk pemenuhan Volume Penjualan Semen. / Coordination with relevant work units regarding cement supply availability to fulfill Cement Sales Volume.
2	Risiko Tambang pada Proses Bisnis / Mining Risk in the Business Process	• *Build Hauling Road, Bridge, and Operational Supporting Facility of* Tambang 3 (*include Development Cost* & Rehab DAS T3) / Build Hauling Road, Bridge, and Operational Supporting Facility of Mine 3 (including Development Cost & Rehabilitation of Mine 3 Watershed) • Eksplorasi Clay T2 (*carry over capex*) / Clay T2 Exploration (carry-over capex). • Pembangunan Ipal kantor Mining / Construction of Mining Office Wastewater Treatment Plant (IPAL). • Ganti rugi tegakan T3 / Compensation for standing crops/vegetation at Mine 3. • Optimalisasi T2 / Optimization of Mine T2.
3	Risiko Optimalisasi Distribusi – Ongkos Angkut / Distribution Optimization Risk – Freight Costs	• Evaluasi periodik per ekspeditur terkait pencapaian target per distributor dan memberikan surat pemberitahuan sampai dengan peringatan atas ekspeditur yang tidak tercapai targetnya / Periodic evaluation per freight forwarder regarding the achievement of targets per distributor, and issuance of notification letters up to warning letters for freight forwarders failing to meet their targets.
4	Risiko *Compliance* Regulasi Lingkungan, *Safety* dan K3 / Environmental, Safety, and OHS Regulatory Compliance Risk	• Melakukan penyusunan Dokumen Hijau sebagai persyaratan mendapatkan penghargaan PROPER peringkat Hijau / Preparation of the Green Document as a requirement for obtaining a Green-rated PROPER award. • Perencanaan SMK3 di Perusahaan / Planning of the OHS Management System (SMK3) within the Company.

No.	Profil Risiko / *Risk Profile*	Upaya Mitigasi / *Mitigation Efforts*
5	Risiko Kepatuhan pada Regulasi / Regulatory Compliance Risk	• Pembentukan *compliance partners* di seluruh unit kerja sebagai upaya meningkatkan pemahaman personal terkait regulasi yang berlaku / Establishment of compliance partners across all work units as an effort to enhance individual understanding of applicable regulations. • Analisa dan reviu regulasi eksternal dan internal termasuk analisa kepatuhan terhadap aksi korporasi agar sesuai dengan regulasi berlaku / Analysis and review of external and internal regulations, including compliance analysis of corporate actions to ensure conformity with applicable regulations. • Penyusunan sistem kepatuhan Hukum Perusahaan berbasis digitalisasi dengan melibatkan konsultan berpengalaman / Development of a digitalization-based Company Legal Compliance System with the involvement of experienced consultants. • Menindaklanjuti Surat dari KLH untuk melakukan reklamasi melaporkan progres reklamasi kepada KLH sebagai tindak lanjut / Following up on the letter from the Ministry of Environment and Forestry (KLH) to conduct reclamation and report reclamation progress to KLH as a follow-up • Penambahan kegiatan usaha dalam Anggaran Dasar SMBR yang didasarkan pada KBLI 70209 "Aktivitas Konsultasi Manajemen Lainnya" dengan ruang lingkup konsultasi manajemen pemasaran / Addition of business activities to SMBR's Articles of Association based on Indonesian Standard Business Classification (KBLI) 70209 "Other Management Consulting Activities" with a scope of marketing management consulting.
6	Risiko Keuangan / Financial Risk	• Memberikan informasi kepada Unit Kerja pengguna anggaran terkait target RKAP / Providing information to budget-utilizing work units regarding RKAP targets. • Berkoordinasi dengan unit kerja pengguna anggaran atas realisasi biaya yang telah digunakan. / Coordinating with budget-utilizing work units on the realization of costs incurred. • Penyampaian atas pencapaian kinerja keuangan bulanan kepada pengguna anggaran sebagai kontrol dalam merealisasikan anggaran biaya yang akan digunakan. / Monthly financial performance achievement reporting to budget users as a control measure in realizing the cost budget to be utilized.
7	Risiko Operasional Produksi / Production Operational Risk	• Memproduksi klinker dan semen sesuai dengan volume permintaan penjualan. / Producing clinker and cement in accordance with sales demand volumes. • Menjaga *performance* peralatan agar tidak terjadi *unplanned shutdown*/peralatan berhenti yang tidak terencana. / Maintaining equipment performance to prevent unplanned shutdowns. • Mempersiapkan PBR 1 agar siap beroperasi jika dibutuhkan. / Preparing PBR 1 to be ready for operation when required.
8	Risiko Sumber Daya Manusia / Human Capital Risk	Melaksanakan pelatihan, sertifikasi dan diklat lainnya terkait peningkatan kinerja karyawan yang bertujuan untuk meningkatkan kesadaran dan kompetensi karyawan dengan melaksanakan diklat, *coaching* & *counseling* serta mengubah mindset karyawan dari *product driven* menjadi *business driven.* / Conducting training, certification, and other education and training programs related to employee performance improvement, aimed at enhancing employee awareness and competence through education and training, coaching and counseling, and shifting employees' mindset from product-driven to business-driven.

MONITORING REALISASI MITIGASI RISIKO

Di tahun 2025, *monitoring* realisasi mitigasi risiko disusun dan dilakukan secara menyeluruh pada proses bisnis di setiap unit kerja melalui tahapan proses pemantauan (*monitoring*) risiko yang diikuti dengan proses komunikasi dan koordinasi secara berkesinambungan, untuk memastikan efektivitas pelaksanaan atas mitigasi risiko (tindaklanjut) yang telah di susun oleh unit kerja telah dilakukan dengan baik dan sesuai dengan rencana yang telah ditetapkan, sehingga diharapkan potensi risiko dapat dikendalikan.

MONITORING OF RISK MITIGATION REALIZATION

In 2025, the monitoring of risk mitigation realization was prepared and carried out comprehensively across the business processes of each work unit through a risk monitoring process, followed by continuous communication and coordination, to ensure the effectiveness of the risk mitigation measures (follow-up actions) prepared by the work units had been properly implemented and in accordance with the established plans, so that potential risks are expected to be kept under control.

Pada saat dilakukan penyusunan, perusahaan telah mempunyai kriteria mengenai batas tingkat risiko yang dapat diterima. Oleh karena itu, dalam melakukan evaluasi risiko, risiko yang telah dianalisis/diukur di-*ranking* berdasarkan tingkat atau nilai risiko untuk menentukan prioritas pengelolaannya. Risiko yang teridentifikasi tersebut seluruhnya akan dikelola perusahaan dengan mempertimbangkan rencana perlakuan yang sesuai. Setelah diterapkannya rencana perlakuan diharapkan risiko perusahaan akan menjadi lebih rendah dibandingkan dengan sebelum dilakukan perlakuan tersebut.

At the time of preparation, the Company had established criteria regarding the acceptable risk tolerance level. Therefore, in conducting risk evaluation, risks that have been analyzed and measured are ranked based on their risk level or value to determine management priorities. All identified risks will be managed by the Company, taking into account appropriate treatment plans. Following the implementation of treatment plans, it is expected that the Company's risk level will be lower than it was prior to the application of such treatment.

Monitoring atas risiko korporat pada tahun 2025 dilakukan secara berkala baik setiap bulan untuk memonitor pergerakan level risikonya (*Risk Movement*) maupun setiap periode tertentu (Triwulan) yang meliputi:

1. Periode Triwulan I dilakukan monitoring dari bulan Januari s.d Maret yang dilaporkan pada bulan April 2025.
2. Periode Triwulan II dilakukan monitoring dari bulan April s.d Juni yang dilaporkan pada bulan Juli 2025.
3. Periode Triwulan III dilakukan monitoring dari bulan Juli s.d September yang dilaporkan pada bulan Oktober 2025.
4. Periode Triwulan IV dilakukan monitoring dari bulan Oktober s.d Desember 2025 yang dilaporkan pada bulan Januari 2026.

Monitoring of corporate risks in 2025 was conducted on a periodic basis, both monthly to monitor risk level movements (Risk Movement) and on a quarterly basis, covering the following periods:

1. Quarter I monitoring period covers January through March, reported in April 2025.
2. Quarter II monitoring period covers April through June, reported in July 2025.
3. Quarter III monitoring period covers July through September, reported in October 2025.
4. Quarter IV monitoring period covers October through December 2025, reported in January 2026.

Hasil *monitoring* dalam bentuk Laporan Penerapan dan Pemantauan Manajemen Risiko disampaikan kepada Direksi oleh VP of HC & GRI. Setelah mendapat persetujuan oleh Direksi, selanjutnya dilaporkan kepada Dewan Komisaris Perusahaan dan Unit ERM PT Semen Indonesia (Persero) Tbk serta BP BUMN selaku Pemegang Saham.

The monitoring results, in the form of a Risk Management Implementation and Monitoring Report, are submitted to the Board of Directors by the VP of HC & GRI. Upon approval by the Board of Directors, the report is subsequently submitted to the Company's Board of Commissioners, the ERM Unit of PT Semen Indonesia (Persero) Tbk, and the SOE Supervisory Board (BP BUMN) as the Shareholder.

Adapun hasil monitoring atas risiko korporat di tahun 2025 sebagai berikut:

The results of corporate risk monitoring in 2025 are as follows:

Tabel Risk Movement

Risk Movement Table

No	Kategori Risiko / *Risk Category*	Nama Risiko / *Risk Name*	Skala Risiko 2025 / *Risk Scale 2025*				
			Inherent	Triwulan I / *Quarter I*	Triwulan II / *Quarter II*	Triwulan III / *Quarter III*	Triwulan IV / *Quarter IV*
				Heatmap SO Revisi II			Heatmap SO Revisi III
1	Strategis / Strategic	Risiko penjualan – *Gross Revenue* Semen dan Turunan / Sales Risk – Cement and Derivative Gross Revenue	High	Risiko baru pada bulan Oktober / New risk as of October			High
2	Risiko Tambang / Mining Risk	Risiko Tam-bang pada Proses Bisnis / Mining Risk in the Business Process	High	High	High	High	Moderate
3	Operasional / Operational	Risiko Optimal-isasi Distribusi – Ongkos Angkut / Distribution Optimization Risk – Freight Costs	High	Risiko baru pada bulan Oktober / New risk as of October			Low
4	*Production* (lingkungan) / Production (Environmental	Risiko Compliance Regulasi Lingkungan, *Safety* dan K3 / Environmental, Safety, and OHS Regulatory Compliance Risk	Moderate to High	Medium	Low	Low	Low
5	Legal & GC	Risiko Kepatuhan pada Regulasi / Regulatory Compliance Risk	Moderate to High	High	Medium	Medium	Low to Moderate
6	*Finance* & *Accounting*	Risiko Keuangan / Financial Risk	Moderate	Medium	Medium	Medium	Low to Moderate
7	*Production*	Risiko Operasional Produksi / Production Operational Risk	Moderate	Low	Medium	Medium	Moderate to High
8	SDM	Risiko SDM / Human Capital Risk	Moderate	High	Low	Low	Low to Moderate

Tabel Perbandingan Nilai Realisasi Eksposur Risiko Korporat dengan Nilai Kapasitas,Toleransi dan Limit Risiko

Comparison Table of Corporate Risk Exposure Realization Values Against Risk Capacity, Tolerance, and Limit Values (In Rp billion

Nama Risiko / *Risk Name*	Nilai Eksposur Risiko (Target 2025) / *Risk Exposure Value (2025 Target)*	Nilai Eksposur Risiko (Realisasi s.d TW 4) / *Risk Exposure Value (Realization through Q4)*	Kapasitas Risiko / *Risk Capacity*	Toleransi Risiko / *Risk Tolerance*	Batasan Risiko / *Risk Limit*
Risiko penjualan – *Gross Revenue* Semen dan Turunan / Sales Risk – Cement and Derivative Gross Revenue	15,85	26,04	1.081,00	995,00	566,00
Risiko Tambang pada Proses Bisnis / Mining Risk in the Business Process	15,85	11,89			
Risiko Optimalisasi Distribusi – Ongkos Angkut / Distribution Optimization Risk – Freight Costs	5,66	3,28			
Risiko Compliance Regulasi Lingkungan, *Safety* dan K3 / Environmental, Safety, and OHS Regulatory Compliance Risk	7,92	3,96			
Risiko Kepatuhan pada Regulasi / Regulatory Compliance Risk	5,66	5,66			
Risiko Keuangan / Financial Risk	5,66	7,92			
Risiko Operasional Produksi / Production Operational Risk	0,60	1,00			
	0,90	1,49			
Risiko SDM / Human Capital Risk	5,66	5,66			
Nilai Risiko / Total Risk Value	**67,76**	**66,90**	**1.081,00**	**995,00**	**566,00**

HASIL REVIU YANG DILAKUKAN ATAS SISTEM MANAJEMEN RISIKO 2025

Perusahaan secara berkala melakukan evaluasi terhadap penerapan Sistem Manajemen Risiko guna memastikan efektivitas implementasinya dalam mendukung pencapaian tujuan strategis Perusahaan serta menjaga keberlanjutan usaha. Evaluasi tersebut dilakukan untuk menilai tingkat kematangan penerapan manajemen risiko, efektivitas pengendalian risiko, serta kesesuaian implementasinya dengan kebijakan dan kerangka kerja yang telah ditetapkan.

Berdasarkan hasil evaluasi yang dilakukan sepanjang tahun 2025, penerapan Sistem Manajemen Risiko di PT Semen Baturaja (Persero) Tbk secara umum telah berjalan dengan baik dan berada dalam koridor yang ditetapkan oleh Perusahaan. Proses pengelolaan risiko telah diintegrasikan dalam aktivitas operasional maupun proses pengambilan keputusan manajemen.

RESULTS OF THE REVIEW CONDUCTED ON THE RISK MANAGEMENT SYSTEM 2025

The Company periodically conducts evaluations of the implementation of the Risk Management System to ensure the effectiveness of its implementation in supporting the achievement of the Company's strategic objectives and maintaining business continuity. These evaluations are conducted to assess the maturity level of risk management implementation, the effectiveness of risk controls, and the conformity of its implementation with established policies and frameworks.

Based on the results of evaluations conducted throughout 2025, the implementation of the Risk Management System at PT Semen Baturaja (Persero) Tbk has generally been running well and within the parameters established by the Company. The risk management process has been integrated into both operational activities and management decision-making processes.

Untuk memastikan efektivitas penerapan manajemen risiko, Perusahaan melaksanakan beberapa mekanisme evaluasi dan pengawasan sebagai berikut:

1. **Evaluasi oleh Direksi dan Dewan Komisaris**

   Direksi dan Dewan Komisaris melakukan evaluasi terhadap laporan monitoring realisasi rencana mitigasi risiko yang disampaikan oleh unit kerja secara berkala. Laporan tersebut mencakup perkembangan penanganan risiko operasional yang dimonitor setiap triwulan serta risiko korporat yang dimonitor secara bulanan.
2. **Pelaksanaan Audit Berbasis Risiko (*Risk Based Audit*)**
   Department of Internal Audit melaksanakan audit operasional dengan pendekatan Risk Based Audit untuk memastikan bahwa pengendalian internal dan mitigasi risiko telah berjalan secara efektif sesuai dengan tingkat risiko yang dihadapi Perusahaan.
3. **Audit Sistem Manajemen Perusahaan**
   Perusahaan secara berkala melaksanakan audit terhadap Sistem Manajemen Semen Baturaja (SMSB) yang mengintegrasikan berbagai standar sistem manajemen berbasis ISO. Audit ini dilakukan oleh auditor internal maupun auditor eksternal, dimana salah satu aspek yang dinilai adalah kesesuaian penerapan manajemen risiko terhadap kriteria audit yang ditetapkan.
4. **Penilaian Indeks Kematangan Risiko (*Risk Maturity Index*)**
   Perusahaan juga melakukan pengukuran tingkat kematangan penerapan manajemen risiko melalui *Risk Maturity Index* sebagai alat evaluasi untuk menilai kualitas kerangka kerja, proses, serta efektivitas implementasi manajemen risiko dalam melindungi nilai dan kinerja Perusahaan.

Melalui mekanisme evaluasi tersebut, Perusahaan memperoleh gambaran menyeluruh mengenai efektivitas penerapan manajemen risiko serta area-area yang masih memerlukan peningkatan. Meskipun secara umum penerapan manajemen risiko telah berjalan dengan baik, Perusahaan tetap melakukan upaya perbaikan berkelanjutan guna meningkatkan kualitas pengelolaan risiko ke depan.

To ensure the effectiveness of risk management implementation, the Company employs several evaluation and oversight mechanisms as follows:

1. **Evaluation by the Board of Directors and the Board of Commissioners**
   The Board of Directors and the Board of Commissioners conduct evaluations of the monitoring reports on the realization of risk mitigation plans submitted by work units on a periodic basis. These reports cover the progress of operational risk management, monitored quarterly, and corporate risk management, monitored monthly.
2. **Implementation of Risk-Based Audit**
   The Internal Audit Department conducts operational audits using a Risk-Based Audit approach to ensure that internal controls and risk mitigation measures have been effectively implemented in accordance with the level of risk faced by the Company.
3. **Company Management System Audit**
   The Company periodically conducts audits of the Semen Baturaja Management System (SMSB), which integrates various ISO-based management system standards. These audits are conducted by both internal and external auditors, with one of the aspects assessed being the conformity of risk management implementation against the established audit criteria.
4. **Risk Maturity Index Assessment**
   The Company also measures the maturity level of risk management implementation through the Risk Maturity Index as an evaluation tool to assess the quality of the framework, processes, and effectiveness of risk management implementation in protecting the Company's value and performance.

Through these evaluation mechanisms, the Company obtains a comprehensive overview of the effectiveness of risk management implementation as well as areas that still require improvement. Although risk management implementation has generally been running well, the Company continues to undertake ongoing improvement efforts to enhance the quality of risk management going forward.

Tabel Perbaikan Hasil Reviu Manajemen Risiko Tahun 2025 **Table of Risk Management Review Improvement in 2025**

Dimensi / *Dimension*	Hasil *Review / Review Results*	Kesenjangan dan Perbaikan/ Peningkatan / *Gaps and Improvements/Enhancements*
Budaya dan Kapabilitas Risiko / Risk Culture and Capability	Perusahaan secara konsisten menanamkan budaya Risiko melalui program rutin, dukungan sistem, dan peran aktif Direksi. Hal ini didukung dengan penurunan pelanggaran kasus kecurangan di tahun 2024. Tanggung jawab pengembangan budaya Risiko telah ditetapkan dalam SKD PH.01.04.021 untuk seluruh Tim Risk Management Officer. Penilaian RMI diformalisasi dalam kebijakan dan dilakukan tahunan mencakup seluruh dimensi Risiko, telah ditetapkan dengan rencana perbaikan, disosialisasikan ke pemangku kepentingan, dan diverifikasi oleh pihak independen untuk meminimalkan potensi bias dalam penilaian. Perusahaan memiliki program pelatihan Risiko yang bersifat wajib dan rutin. Program pelatihan Risiko telah diikuti oleh >95% peserta / The Company consistently instills a Risk culture through regular programs, system support, and the active role of the Board of Directors. This is supported by a reduction in fraud violation cases in 2024. Responsibility for developing the Risk culture has been established in Decree PH.01.04.021 for all Risk Management Officer Team members. The RMI Assessment is formalized in policy and conducted annually, covering all Risk dimensions, established with an improvement plan, disseminated to stakeholders, and verified by an independent party to minimize potential bias in the assessment. The Company has a mandatory and regular Risk training program, which has been attended by more than 95% of participants.	Belum terdapat penerapan sanksi untuk ketidakhadiran program risiko yang bersifat wajib dan rutin yang dilaksanakan paling sedikit satu kali dalam setahun. Dan belum dilakukan analisis untuk menilai keberhasilan serta ruang perbaikan program, termasuk area-area di mana pegawai yang belum menunjukkan kinerja yang baik dan membutuhkan pelatihan lebih lanjut pada siklus pelatihan berikutnya / No sanctions have yet been applied for non-attendance at mandatory and regular risk programs conducted at least once per year. No analysis has yet been conducted to assess the success and areas for improvement of the program, including areas where employees have not demonstrated good performance and require further training in the next training cycle.

Dimensi / *Dimension*	Hasil *Review* / *Review Results*	Kesenjangan dan Perbaikan/ Peningkatan / *Gaps and Improvements/Enhancements*
Organisasi dan Tata Kelola Risiko / Risk Organization and Governance	Perusahaan telah memenuhi persyaratan organ pengelola Risiko, mengacu kepada PER-2/MBU/03/2023. Selain itu, Perusahaan juga telah menetapkan RTU (Lini Pertama) sebagai pemilik Risiko korporat dalam RKAP. RTU menjalankan fungsinya sebagai Lini Pertama dengan secara berkala menyusun risk register, mengevaluasi dan menyampaikan laporan risk *movement* bulanan. RTU juga menunjukkan kesadaran Risiko melalui analisis rekanan dan kompetitor, serta melaksanakan *self-assurance.* Lini Kedua menjalankan perannya dengan melaksanakan internal *control* testing. / The Company has fulfilled the requirements for Risk Management Organs, in reference to PER-2/MBU/03/2023. In addition, the Company has designated the RTU (First Line) as the owner of corporate risks in the RKAP. The RTU performs its function as the First Line by periodically preparing risk registers, evaluating, and submitting monthly risk movement reports. The RTU also demonstrates risk awareness through counterparty and competitor analysis, and conducts self-assurance. The Second Line fulfills its role by conducting internal control testing.	Belum terdapat ambang batas materialitas terkait Risiko yang perlu dieskalasikan ke Dewan Komisaris yang diformalisasikan dalam kebijakan perusahaan. Seluruh organ pengelola Risiko belum tersertifikasi Manajemen Risiko minimal 1 sertifikasi per tahun. Belum terdapat tim audit khusus, yang bertanggung jawab mengawasi dan terus memonitor Risiko-Risiko yang berkembang / No materiality threshold has yet been formalized in Company policy regarding risks that need to be escalated to the Board of Commissioners. Not all Risk Management Organs have obtained at least one Risk Management certification per year. No dedicated audit team has yet been established to oversee and continuously monitor emerging risks.
Kerangka Risiko dan Kepatuhan / Risk Framework and Compliance	Perusahaan telah memiliki kerangka kerja Manajemen Risiko yang telah ditetapkan secara formal dituangkan dalam kebijakan, pedoman, dan prosedur, serta diterapkan secara konsisten dan terintegrasi dengan strategi Perusahaan. Perusahaan telah melakukan analisis *backward-looking* dan *forward-looking* untuk pencapaian target RKAP dengan menyertakan analisis kuantitatif dan kualitatif atas kegagalan/keberhasilan pencapaian kinerja Perusahaan. Perusahaan telah memiliki kebijakan Risiko, serta terdapat penetapan garis tanggung jawab yang jelas atas Risiko utama. Penerapannya dievaluasi secara berkala, fungsi Risiko dilibatkan dalam pengambilan keputusan strategis pada RKAP. Terdapat dokumen pendukung pembahasan aktif selera dan strategi Risiko bersama pemangku kepentingan utama Perusahaan. Dan terdapat pedoman penanganan rencana keberlangsungan bisnis yang dibentuk dalam Pedoman Sistem Manajemen Kelangsungan Usaha (SMKU) / The Company has a formally established Risk Management framework set out in policies, guidelines, and procedures, and is applied consistently and integrated with the Company's strategy. The Company has conducted backward-looking and forward-looking analyses for the achievement of RKAP targets, incorporating quantitative and qualitative analyses of failures and successes in achieving Company performance. The Company has a Risk policy in place, with clearly defined lines of responsibility for key risks. Its implementation is periodically evaluated, and the Risk function is involved in strategic decision-making within the RKAP. Supporting documents exist for active discussions of the Company's risk appetite and risk strategy with key stakeholders. A business continuity plan guideline has been established in the Business Continuity Management System (BCMS) Guidelines.	Perusahaan belum ditetapkan secara formal dan belum terhubung dengan selera Risiko maupun prosedur penyusunannya. Perusahaan belum memiliki Unit Kerja Kepatuhan yang formal dan independen. Rencana kontingensi Perusahaan saat ini masih bersifat umum, belum terdapat penetapan *trigger point* maupun ambang batas keberlangsungan bisnis dan manajemen krisis. Perusahaan masih dalam tahap penyempurnaan dokumentasi terkait *respon* maupun tanggapan Direksi terhadap hasil temuan audit / The Company has not yet formally established or linked its risk appetite to applicable procedures for its preparation. The Company does not yet have a formal and independent Compliance Work Unit. The Company's contingency plans are currently still general in nature, with no established trigger points or thresholds for business continuity and crisis management. The Company is still in the process of finalizing documentation related to the Board of Directors' responses and follow-up actions to audit findings.

Dimensi / *Dimension*	Hasil *Review* / *Review Results*	Kesenjangan dan Perbaikan/ Peningkatan / *Gaps and Improvements/Enhancements*
Proses dan Kontrol Risiko / Risk Process and Controls	Perusahaan telah memiliki kerangka dasar penilaian Risiko yang tertuang secara formal dalam Pedoman dan Prosedur Penerapan Manajemen Risiko. Perusahaan telah didukung sistem *risk register* terkonsolidasi yang mencakup seluruh unit bisnis dengan perhitungan eksposur Risiko terintegrasi, serta dilengkapi rencana formal mitigasi untuk sejumlah Risiko dengan penanggung jawab yang jelas dan berkapabilitas pada setiap Risiko utama. Pelaporan Risiko mencakup ringkasan semua Risiko utama di semua jenis Risiko atas *leading indicator*, dan rekomendasi yang dapat ditindaklanjuti. / The Company has a basic risk assessment framework formally set out in the Risk Management Implementation Guidelines and Procedures. The Company is supported by a consolidated risk register system covering all business units with integrated risk exposure calculations, and is equipped with formal mitigation plans for a number of risks, with clearly identified and capable responsible parties for each key risk. Risk reporting covers a summary of all key risks across all risk types, including leading indicators and actionable recommendations.	Perusahaan dalam melakukan penilaian Risiko masih bersifat manual atau belum secara otomatis. Dan dalam kaitannya dengan strategi untuk menjaga eksposur risiko sampai saat ini belum secara efektif menjaga eksposur Risiko agar tetap di level yang diinginkan / The Company's risk assessment process is still conducted manually and is not yet automated. Furthermore, with respect to the strategy for maintaining risk exposure, the Company has not yet effectively kept risk exposure at the desired level.
Model, Data dan Teknologi Risiko / Risk Model, Data, and Technology	Perusahaan telah melakukan pengisian *risk register* ke aplikasi Risiko.sig.id, termasuk untuk menyimpan data Risiko. Telah ada *website* Perusahaan, aplikasi SMSB dan Risiko.sig.id sebagai solusi TI yang memuat informasi mengenai eksposur Risiko, kebijakan dan prosedur manajemen Risiko / The Company has completed the input of risk registers into the risiko.sig.id application, including for risk data storage. A Company website, the SMSB application, and the risiko.sig.id application are available as IT solutions containing information on risk exposure, risk management policies, and procedures.	Perusahaan belum memiliki kerangka manajemen Risiko yang terintegrasi dan berbasis teknologi secara menyeluruh. Hal ini ditunjukkan oleh belum diterapkannya permodelan Risiko, serta belum adanya integrasi pelaporan dan data Risiko dalam sistem Risiko.sig.id. Teknologi *advanced analytics*, AI/ML, dan sistem *Early Warning* otomatis juga belum diimplementasikan. Dari sisi organisasi, belum terbentuk tim *in-house* yang kompeten dalam *risk modelling*. / The Company does not yet have a fully integrated and technology-based risk management framework. This is evidenced by the absence of risk modelling implementation and the lack of integration of risk reporting and data within the risiko.sig.id system. Advanced analytics technology, AI/ML, and automated Early Warning systems have also not yet been implemented. From an organizational standpoint, no in-house team competent in risk modelling has yet been formed.

PERNYATAAN DIREKSI DAN/ATAU DEWAN KOMISARIS ATAU KOMITE AUDIT ATAS KECUKUPAN SISTEM MANAJEMEN RISIKO

Pada tahun buku 2025, Direksi dan Dewan Komisaris telah melakukan penelaahan dan penilaian terhadap efektivitas penerapan Sistem Manajemen Risiko di PT Semen Baturaja (Persero) Tbk. Berdasarkan hasil evaluasi tersebut, Direksi dan Dewan Komisaris menyatakan bahwa penerapan Sistem Manajemen Risiko di Perusahaan telah berjalan secara memadai dan efektif dalam mendukung pengelolaan risiko yang berpotensi mempengaruhi pencapaian tujuan strategis Perusahaan.

STATEMENT OF THE BOARD OF DIRECTORS AND/OR THE BOARD OF COMMISSIONERS OR THE AUDIT COMMITTEE ON THE ADEQUACY OF THE RISK MANAGEMENT SYSTEM

In the 2025 Fiscal Year, the Board of Directors and the Board of Commissioners conducted a review and assessment of the effectiveness of the implementation of the Risk Management System at PT Semen Baturaja (Persero) Tbk. Based on the results of this evaluation, the Board of Directors and the Board of Commissioners state that the implementation of the Risk Management System within the Company has been adequate and effective in supporting the management of risks that have the potential to affect the achievement of the Company's strategic objectives.

Direksi bertanggung jawab atas penyelenggaraan dan efektivitas implementasi Sistem Manajemen Risiko di seluruh aktivitas operasional Perusahaan. Dalam pelaksanaannya, Direksi memastikan bahwa proses manajemen risiko telah diterapkan secara sistematis dan terintegrasi dalam proses bisnis Perusahaan, mulai dari tahap identifikasi, analisis, evaluasi, hingga pemantauan dan pengendalian risiko.

The Board of Directors is responsible for the administration and effectiveness of the implementation of the Risk Management System across all of the Company's operational activities. In its implementation, the Board of Directors ensures that the risk management process has been applied systematically and integrated into the Company's business processes, from the stages of identification, analysis, and evaluation, through to the monitoring and control of risks.

Sementara itu, Dewan Komisaris melaksanakan fungsi pengawasan terhadap penerapan Sistem Manajemen Risiko melalui evaluasi berkala serta pembahasan dalam forum rapat Dewan Komisaris dan/atau melalui komite di bawah Dewan Komisaris sesuai dengan ketentuan yang berlaku.

Meanwhile, the Board of Commissioners performs an oversight function over the implementation of the Risk Management System through periodic evaluations and discussions in Board of Commissioners meeting forums and/or through the committees under the Board of Commissioners, in accordance with applicable provisions.

Penerapan Sistem Manajemen Risiko Perusahaan mengacu pada standar internasional ISO 31000:2018 serta selaras dengan ketentuan Peraturan Menteri BUMN Nomor PER-2/MBU/03/2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan BUMN. Dengan kerangka tersebut, Direksi dan Dewan Komisaris menilai bahwa sistem dan mekanisme pengelolaan risiko yang diterapkan oleh Perusahaan telah memadai untuk mengidentifikasi, mengelola, dan memitigasi risiko yang dapat mempengaruhi keberlangsungan usaha Perusahaan.

The implementation of the Company's Risk Management System refers to the international standard ISO 31000:2018 and is aligned with the provisions of the Regulation of the Minister of State-Owned Enterprises No. PER-2/MBU/03/2023 concerning Guidelines for Governance and Significant Corporate Activities of State-Owned Enterprises (SOEs). Within this framework, the Board of Directors and the Board of Commissioners assess that the risk management system and mechanisms implemented by the Company are adequate to identify, manage, and mitigate risks that may affect the continuity of the Company's business operations.

Ke depan, Perusahaan akan terus melakukan penguatan terhadap penerapan Sistem Manajemen Risiko melalui peningkatan budaya sadar risiko, penyempurnaan kerangka kerja manajemen risiko, serta integrasi pengelolaan risiko dalam proses pengambilan keputusan strategis.

Going forward, the Company will continue to strengthen the implementation of the Risk Management System through the enhancement of a risk-aware culture, the refinement of the risk management framework, and the integration of risk management into the strategic decision-making process.

PERKARA PENTING

Terdapat perkara penting yang dihadapi Perseroan yaitu tindak pidana korupsi yang dilakukan oleh eks pejabat periode sebelumnya dan menyebabkan kerugian finansial sejumlah Rp74 miliar. Hingga saat ini, perkara tersebut telah ditangani oleh pihak yang berwenang. Menyikapi hal tersebut, Perseroan patuh dan tunduk terhadap ketentuan peraturan perundang-undangan yang berlaku.

SIGNIFICANT LEGAL CASES

There is a significant legal case faced by the Company, namely an act of corruption committed by former officials from a previous period, which resulted in financial losses amounting to Rp74 billion. To date, the case has been handled by the competent authorities. In response to this matter, the Company complies with and adheres to the provisions of applicable laws and regulations.

PENGUNGKAPAN PERMASALAHAN HUKUM YANG SEDANG DIHADAPI DEWAN KOMISARIS DAN DIREKSI YANG SEDANG MENJABAT

Di sepanjang tahun 2025, seluruh anggota Dewan Komisaris maupun Direksi Perusahaan yang sedang menjabat, tidak memiliki permasalahan hukum, baik perdata maupun pidana.

DISCLOSURE OF LEGAL ISSUES CURRENTLY FACED BY SERVING MEMBERS OF THE BOARD OF COMMISSIONERS AND BOARD OF DIRECTORS

Throughout 2025, none of the serving members of the Board of Commissioners or the Board of Directors of the Company had any legal issues, whether civil or criminal.

PENGUNGKAPAN PERMASALAHAN HUKUM YANG SEDANG DIHADAPI ENTITAS ANAK

Di sepanjang tahun 2025, tidak terdapat perkara hukum yang berdampak material yang dihadapi oleh Entitas Anak Perusahaan.

DISCLOSURE OF LEGAL ISSUES CURRENTLY FACED BY SUBSIDIARY ENTITIES

Throughout 2025, there were no material legal cases faced by the Company's Subsidiary Entities.

SANKSI ADMINISTRASI

Di sepanjang tahun 2025, terdapat sanksi administratif yang dikenakan kepada Perseroan berupa keterlambatan penyampaian dan pengumuman Laporan Keuangan Tengah Tahunan per 30 Juni 2025 (audited). Sanksi administrasi tersebut telah ditindaklanjuti dan dinyatakan telah selesai. Perseroan berkomitmen, mengenai sanksi tersebut tidak akan terjadi kembali di masa mendatang.

ADMINISTRATIVE SANCTIONS

Throughout 2025, an administrative sanction was imposed on the Company in the form of a late submission and announcement of the Semi-Annual Financial Report as of June 30, 2025 (audited). The administrative sanction has been followed up and declared resolved. The Company is committed to ensuring that such a sanction will not recur in the future.

KODE ETIK PERUSAHAAN

PROGRAM PENINGKATAN PEMAHAMAN KODE ETIK, JENIS SANKSI KODE ETIK DAN JUMLAH LAPORAN PELANGGARAN KODE ETIK

Pedoman Perilaku Etika (*Code of Conduct*) merupakan sekumpulan komitmen yang terdiri dari etika usaha, etika kerja, dan etika terhadap hal-hal khusus yang disusun untuk menjadi pedoman yang mengatur, membentuk, dan mengendalikan kesesuaian perilaku, baik pengurus dan karyawan agar sejalan dengan budaya Perusahaan dalam mendukung pencapaian visi dan misi Perusahaan.

Perusahaan senantiasa melaksanakan Tata Kelola Perusahaan yang Baik secara konsisten dan berkelanjutan. Salah satu upaya yang dilakukan adalah dengan membuat Pedoman Perilaku Etika (*Code of Conduct*) yang dibuat berdasarkan nilai-nilai yang dianut oleh jajaran Perusahaan dan dalam implementasinya dijabarkan ke dalam standar sikap dan perilaku. Pedoman Perilaku Etika No. M/SMBR/GRC/004 disahkan oleh Direksi pada 25 Maret 2024.

COMPANY CODE OF CONDUCT

PROGRAM FOR ENHANCING UNDERSTANDING OF THE CODE OF CONDUCT, TYPES OF CODE OF CONDUCT SANCTIONS, AND NUMBER OF CODE OF CONDUCT VIOLATION REPORTS

The Code of Conduct is a set of commitments comprising business ethics, work ethics, and ethics relating to specific matters, formulated to serve as a guideline that regulates, shapes, and controls behavioral conformity of both management and employees, so as to align with the Company's culture in support of the achievement of the Company's vision and mission.

The Company consistently implements Good Corporate Governance in a consistent and sustainable manner. One of the efforts undertaken is the formulation of the Code of Conduct, which is based on the values upheld by the Company's leadership and employees, and which in its implementation is translated into standards of attitude and behavior. The Code of Conduct No. M/SMBR/GRC/004 was approved by the Board of Directors on March 25, 2024.

Secara terperinci, Pedoman Perilaku Etika (*Code of Conduct*) mengatur benturan kepentingan, pemberian dan penerimaan hadiah, hiburan, pemberian donasi, perlindungan terhadap informasi dan harta Perusahaan, kegiatan politik, etika yang terkait dengan *stakeholder*, dan pelaporan atas pelanggaran serta sanksi atas pelanggaran.

In detail, the Code of Conduct governs conflicts of interest, the giving and receiving of gifts, entertainment, donations, the protection of Company information and assets, political activities, ethics in relation to stakeholders, and the reporting of violations as well as sanctions for violations.

Pedoman Perilaku Etika ini merupakan salah satu standar dalam penerapan tata kelola perusahaan yang wajib dipahami dan dijadikan panduan dalam melaksanakan kegiatan oleh Dewan Komisaris, Direksi, Karyawan. Perwujudan komitmen terhadap Pedoman Perilaku Etika ini dilakukan melalui penandatanganan dan *approval* Surat Pernyataan Kepatuhan terhadap Pedoman Perilaku Etika setiap tahunnya. Perusahaan juga mewajibkan rekan bisnis untuk memenuhi ketentuan dalam pedoman ini, dengan menandatangani surat pernyataan kepatuhan terhadap Pedoman Perilaku Etika dan Pakta Integritas.

The Code of Conduct is one of the standards in the implementation of corporate governance that must be understood and used as a guide in carrying out activities by the Board of Commissioners, the Board of Directors, and Employees. The manifestation of commitment to the Code of Conduct is demonstrated through the annual signing and approval of a Statement of Compliance with the Code of Conduct. The Company also requires business partners to comply with the provisions of this guideline by signing a Statement of Compliance with the Code of Conduct and an Integrity Pact.

Selain itu, Perusahaan juga melakukan peninjauan dan pemutakhiran secara berkala Pedoman Perilaku Etika (*Code of Conduct)* yang berlaku di Perusahaan. Sehingga pedoman ini dapat diterapkan sesuai dengan kebutuhan Perusahaan.

In addition, the Company periodically reviews and updates the Code of Conduct applicable within the Company, so that it can be implemented in accordance with the Company's needs.

KEBERADAAN ETIKA BISNIS DAN ETIKA KERJA PERUSAHAAN

Pedoman Perilaku Etika (*Code of Conduct*) Perusahaan dibuat dengan mengacu pada nilai-nilai yang diyakini oleh setiap pimpinan dan karyawan. Di mana penerapannya pedoman ini dijabarkan dalam sikap dan perilaku setiap pengurus dan karyawan di luar dan di dalam Perusahaan.

Pedoman Perilaku Etika (*Code of Conduct*) ini menjadi landasan kegiatan usaha Perusahaan yang berlaku dan menjadi acuan bagi seluruh pengurus dan karyawan Perusahaan. Dalam hal ini, Perusahaan meyakini bahwa kegiatan usaha yang bersinergi dengan pola etika dan budaya Perusahaan dapat mengarahkan seluruh komponen Perusahaan untuk bersikap secara profesional sehingga menunjang Perusahaan untuk mencapai keberhasilan usaha.

Pedoman Perilaku Etika (*Code of Conduct*) PT Semen Baturaja Tbk meliputi Etika Usaha dan Etika Kerja. Etika terhadap Hal-hal Khusus. Etika Usaha merupakan standar perilaku usaha yang diterapkan Perusahaan sebagai suatu entitas bisnis dalam berinteraksi dan berhubungan dengan *Stakeholders*,

THE COMPANY'S CODE OF CONDUCT

The Company's Code of Conduct is formulated with reference to the values held by each leader and employee, and in its implementation is translated into the attitudes and behavior of each member of management and each employee, both inside and outside the Company.

The Code of Conduct serves as the foundation for the Company's business activities and as a reference for all members of management and employees of the Company. In this regard, the Company believes that business activities conducted in synergy with the Company's ethical standards and culture can guide all components of the Company to conduct themselves professionally, thereby supporting the Company in achieving business success.

The Code of Conduct of PT Semen Baturaja Tbk encompasses Business Ethics, Work Ethics, and Ethics Relating to Specific Matters. Business Ethics constitutes the standard of business conduct applied by the Company as a business entity in interacting and engaging with Stakeholders, both

baik internal maupun eksternal. Etika Kerja merupakan standar perilaku kerja yang dipakai dalam menjalankan tugas untuk dan atas nama Perusahaan, maupun dalam berinteraksi dan berhubungan dengan sesama rekan kerja serta *Stakeholders*. Sementara itu, Etika terhadap Hal-hal Khusus standar perilaku usaha dan kerja yang berkaitan dengan penanganan dan perlakuan untuk hal-hal khusus seperti kepatuhan terhadap hukum, benturan kepentingan, keterbukaan dan kerahasiaan informasi, penggunaan dan perlindungan aset perusahaan dan lain sebagainya.

TUJUAN PELAKSANAAN KODE ETIK PERUSAHAAN

Implementasi Pedoman Perilaku Etika (Code of Conduct) memiliki tujuan sebagai berikut:

1. Menambah keyakinan dan kepastian kepada pemegang saham bahwa Perusahaan dikelola secara transparan, akuntabel bertanggung jawab, mandiri, dan wajar sesuai prinsip-prinsip Tata Kelola Perusahaan yang Baik untuk perkembangan dan pencapaian tingkat profitabilitas yang diharapkan oleh pemegang saham dengan tetap memperhatikan kepentingan Perusahaan dan *Stakeholders*.
2. Menciptakan suasana kerja yang sehat dan nyaman dalam lingkungan internal Perusahaan yang diperoleh karena adanya kejelasan sikap Perusahaan yang akan melindungi pengurus dan karyawan dari tekanan atau perilaku manipulatif yang mungkin terjadi di Perusahaan.
3. Mendorong agar kegiatan usaha di Perusahaan selalu memperhatikan dan menerapkan prinsip-prinsip persaingan usaha yang sehat untuk mencegah terjadinya pelanggaran hukum.
4. Mendorong kegiatan usaha Perusahaan agar lebih efisien dan efektif dengan memperhatikan standar etika bisnis terhadap pelanggan, masyarakat, pemerintah, dan *Stakeholders*.
5. Membangun lingkungan kerja Perusahaan untuk mewujudkan perilaku profesional dan produktif melalui etika perilaku Insan Perusahaan.
6. Memberikan kepastian dan perlindungan kepada pemangku kepentingan dalam berhubungan dengan Perusahaan sehingga nilai Perusahaan meningkat, yang menjamin terwujudnya keberhasilan dan kesinambungan usaha Perusahaan dalam jangka panjang.

internal and external. Work Ethics constitutes the standard of work conduct applied in carrying out duties for and on behalf of the Company, as well as in interacting and engaging with fellow colleagues and Stakeholders. Meanwhile, Ethics Relating to Specific Matters constitutes the standard of business and work conduct pertaining to the handling and treatment of specific matters such as compliance with laws, conflicts of interest, transparency and confidentiality of information, the use and protection of Company assets, and other related matters.

OBJECTIVES OF COMPANY CODE OF CONDUCT IMPLEMENTATION

The implementation of the Code of Conduct has the following objectives:

1. To reinforce the confidence and assurance of shareholders that the Company is managed in a transparent, accountable, responsible, independent, and fair manner in accordance with the principles of Good Corporate Governance, for the development and achievement of the level of profitability expected by shareholders, while continuing to take into account the interests of the Company and its Stakeholders.
2. To create a healthy and conducive work environment within the Company's internal sphere, achieved through the Company's clear stance in protecting management and employees from pressure or manipulative conduct that may occur within the Company.
3. To encourage business activities within the Company to consistently observe and apply the principles of fair business competition in order to prevent violations of the law.
4. To encourage the Company's business activities to be more efficient and effective by observing business ethics standards in relation to customers, the community, the government, and Stakeholders.
5. To build a Company work environment that realizes professional and productive conduct through the behavioral ethics of Company personnel.
6. To provide certainty and protection to stakeholders in their dealings with the Company, so that the Company's value increases, thereby ensuring the realization of the Company's long-term business success and sustainability.

7. Memberikan pedoman dan arahan bagi Direksi, Dewan Komisaris, organ pendukung Dewan Komisaris, dan Karyawan selaku Insan Perusahaan mengenai perilaku yang patut dan wajib dilakukan, serta perilaku yang dilarang oleh Perusahaan.
8. Menciptakan lingkungan kerja yang menjunjung tinggi nilai-nilai moral dan etika sehingga meningkatkan kinerja dan produktivitas Direksi, Dewan Komisaris, organ pendukung Dewan Komisaris, dan Karyawan secara menyeluruh.
9. Menciptakan hubungan yang harmonis dengan menjadikan mitra kerja sebagai mitra strategis Perusahaan dalam menjalin kerja sama yang lebih efisien dan efektif yang dilandasi prinsip-prinsip persaingan usaha sehat dan Tata Kelola Perusahaan yang Baik.
10. Menciptakan hubungan yang harmonis, sinergis, dan saling menguntungkan dengan Perusahaan, yang pada akhirnya akan menciptakan kesejahteraan ekonomi sosial bagi masyarakat dan pihak lain yang terkait.

POKOK-POKOK PEDOMAN PERILAKU ETIKA

Di dalam Pedoman Perilaku Etika (*Code of Conduct*) memuat hal-hal sebagai berikut:

A. Etika Usaha
   Etika usaha yang berlaku mengatur perilaku Perusahaan sebagai berikut:
   1. Etika Perusahaan kepada Karyawan.
   2. Etika Perusahaan terkait Serikat Karyawan.
   3. Etika Perusahaan kepada Pemegang Saham.
   4. Etika Perusahaan kepada Pelanggan.
   5. Etika Perusahaan kepada Penyedia Barang dan Jasa.
   6. Etika Perusahaan kepada Pemerintah.
   7. Etika Perusahaan kepada Masyarakat.
   8. Etika Perusahaan kepada Pesaing.
   9. Etika Perusahaan kepada Asosiasi Semen Indonesia.
   10. Etika Perusahaan kepada Kreditur.
   11. Etika Perusahaan kepada Investor.

B. Etika Kerja
   Etika kerja Perusahaan mengatur etika, antara lain:
   1. Integritas dan Komitmen Insan Perusahaan.
   2. Perilaku Atasan.
   3. Perilaku Bawahan.
   4. Perilaku Sesama Karyawan Perusahaan.

7. To provide guidance and direction to the Board of Directors, the Board of Commissioners, the supporting organs of the Board of Commissioners, and Employees as Company personnel regarding conduct that is appropriate and obligatory, as well as conduct that is prohibited by the Company.
8. To create a work environment that upholds moral and ethical values, thereby enhancing the overall performance and productivity of the Board of Directors, the Board of Commissioners, the supporting organs of the Board of Commissioners, and Employees.
9. To create harmonious relationships by making business partners strategic partners of the Company in establishing more efficient and effective cooperation, founded on the principles of fair business competition and Good Corporate Governance.
10. To create harmonious, synergistic, and mutually beneficial relationships with the Company, which will ultimately create social and economic prosperity for the community and other related parties.

KEY PROVISIONS OF THE CODE OF CONDUCT

The Code of Conduct contains the following matters:

A. Business Ethics
   The applicable business ethics govern the Company's conduct as follows:
   1. Company Ethics toward Employees.
   2. Company Ethics relating to the Employee Union.
   3. Company Ethics toward Shareholders.
   4. Company Ethics toward Customers.
   5. Company Ethics toward Goods and Services Providers.
   6. Company Ethics toward the Government.
   7. Company Ethics toward the Community.
   8. Company Ethics toward Competitors.
   9. Company Ethics toward the Indonesian Cement Association.
   10. Company Ethics toward Creditors.
   11. Company Ethics toward Investors.

B. Work Ethics The Company's work ethics govern conduct, including, among others:
   1. Integrity and Commitment of Company Personnel.
   2. Conduct of Superiors.
   3. Conduct of Subordinates.
   4. Conduct among Fellow Company Employees.

5. Lingkungan Kerja yang bebas dari diskriminasi, pelecehan, kekerasan, radikalisme, terorisme dan keterlibatan dalam organisasi terlarang.
6. Kesempatan Kerja yang Adil dan Setara.

C. Etika terhadap Hal-hal Khusus
Di dalamnya memuat hal-hal sebagai berikut:
1. Kepatuhan Terhadap Hukum dan Peraturan Perundang-Undangan.
2. Benturan Kepentingan.
3. Korupsi, Kolusi dan Nepotisme (KKN) dan Suap.
4. Gratifikasi.
5. Jamuan Bisnis.
6. Pencatatan.
7. Keterbukaan dan Kerahasiaan Informasi.
8. Aktivitas Politik dan Sosial.
9. Minuman Keras, Narkotika, Obat Terlarang dan Perjudian.
10. Penggunaan, Pengawasan Dan Perlindungan Aset Perusahaan.
11. Perilaku Rapat.
12. Tanggung Jawab Terhadap Lingkungan Serta Pemberian Donasi/Sumbangan.
13. Penggunaan Media Komunikasi Elektronik dan Media Sosial.
14. Keselamatan dan Kesehatan & Lingkungan.
15. Hak Atas Kekayaan Intelektual (HAKI).
16. Citra Perusahaan.

PERNYATAAN BAHWA KODE ETIK BERLAKU BAGI ANGGOTA DIREKSI, ANGGOTA DEWAN KOMISARIS, DAN KARYAWAN PERUSAHAAN

Direksi dan Dewan Komisaris memastikan bahwa dalam implementasinya Pedoman Perilaku Etika (*Code of Conduct*) berlaku untuk semua, dan tanpa terkecuali. Perusahaan komitmen untuk membangun etika dan kultur bisnis yang sehat serta membangun pemahaman, kepedulian, dan komitmen di semua jajaran Perusahaan, maka seluruh Insan Semen Baturaja wajib menandatangani surat pernyataan kepatuhan terhadap Pedoman Perilaku Etika. Penandatanganan Pernyataan Kepatuhan Pedoman Perilaku Etika ini merupakan bentuk pernyataan bahwa kode etik Perusahaan berlaku bagi Dewan Komisaris, Direksi dan karyawan.

5. A work environment free from discrimination, harassment, violence, radicalism, terrorism, and involvement in prohibited organizations.
6. Fair and Equal Employment Opportunities.

C. Ethics Relating to Specific Matters This section contains the following matters:
1. Compliance with Laws and Regulations.
2. Conflicts of Interest.
3. Corruption, Collusion, and Nepotism (KKN) and Bribery.
4. Gratuity.
5. Business Entertainment.
6. Record-Keeping.
7. Transparency and Confidentiality of Information.
8. Political and Social Activities.
9. Alcoholic Beverages, Narcotics, Prohibited Substances, and Gambling.
10. Use, Supervision, and Protection of Company Assets.
11. Meeting Conduct.
12. Environmental Responsibility and the Provision of Donations/Contributions.
13. Use of Electronic Communication Media and Social Media.
14. Safety, Health, and Environment.
15. Intellectual Property Rights (IPR).
16. Company Image.

STATEMENT THAT THE CODE OF CONDUCT APPLIES TO MEMBERS OF THE BOARD OF DIRECTORS, MEMBERS OF THE BOARD OF COMMISSIONERS, AND COMPANY EMPLOYEES

The Board of Directors and the Board of Commissioners ensure that in its implementation, the Code of Conduct applies to all parties without exception. In its commitment to building a sound business ethics and culture and to fostering understanding, awareness, and commitment at all levels of the Company, all Semen Baturaja personnel are required to sign a Statement of Compliance with the Code of Conduct. The signing of this Statement of Compliance with the Code of Conduct constitutes a declaration that the Company's code of conduct applies to the Board of Commissioners, the Board of Directors, and employees.

SOSIALISASI PEDOMAN ETIKA PERUSAHAAN

Secara berkala, Perusahaan melakukan sosialisasi Pedoman Perilaku Etika (*Code of Conduct*) kepada seluruh insan SMBR, dan pesan berantai melalui email hingga publikasi pada *website* Perusahaan di www.semenbaturaja.co.id yang bisa diakses oleh pihak internal maupun eksternal. Upaya ini dilakukan untuk memberikan pemahaman secara komprehensif, Perusahaan telah menyebarluaskan Pedoman Perilaku Etika (*Code of Conduct*) kepada seluruh pemangku kepentingan di semua tingkatan secara berkala.

DISSEMINATION OF THE COMPANY CODE OF CONDUCT

On a periodic basis, the Company disseminates the Code of Conduct to all SMBR personnel through chain messaging via email and publication on the Company's website at www.semenbaturaja.co.id, which is accessible to both internal and external parties. These efforts are undertaken to provide comprehensive understanding, and the Company has disseminated the Code of Conduct to all stakeholders at all levels on a periodic basis.

PENEGAKAN ETIKA BISNIS DAN ETIKA KERJA PERUSAHAAN

Kode etik berlaku bagi Direksi, Dewan Komisaris dan karyawan Perusahaan. Penegakan terhadap pelanggaran kode etik dilakukan secara serius yang dapat mengakibatkan tindakan indisipliner sesuai dengan peraturan Perseroan. Pelaksanaan pengawasan terhadap jalannya kode etik ini menjadi tanggung jawab setiap atasan.

ENFORCEMENT OF COMPANY BUSINESS ETHICS AND WORK ETHICS

The code of conduct applies to the Board of Directors, the Board of Commissioners, and Company employees. Enforcement against violations of the code of conduct is carried out seriously and may result in disciplinary action in accordance with the Company's regulations. Responsibility for overseeing the implementation of the code of conduct rests with each respective superior.

SANKSI PELANGGARAN PEDOMAN PERILAKU

Apabila terdapat laporan pelanggaran terhadap Pedoman Perilaku Etika (*Code of Conduct*), Perusahaan telah menetapkan sanksi atau bentuk disiplin lainnya sesuai dengan peraturan yang telah ditetapkan dalam Perjanjian Kerja Bersama (PKB). Bentuk sanksi tersebut berupa:

1. Teguran Lisan I.
2. Teguran Lisan II.
3. Surat Peringatan I.
4. Surat Peringatan II.
5. Surat Peringatan III.
6. Pemutusan Hubungan Kerja (PHK).

Sedangkan pemberian sanksi terhadap anggota Direksi atau Dewan Komisaris yang melakukan pelanggaran terhadap Pedoman Perilaku Etika menjadi kewenangan RUPS sesuai dengan peraturan yang berlaku.

Kemudian, pelanggaran Pedoman Perilaku Etika yang dilakukan oleh mitra kerja Perusahaan, sanksi diberikan sesuai dengan kontrak, peraturan perundang-undangan dan keputusan Perusahaan.

SANCTIONS FOR VIOLATIONS OF THE CODE OF CONDUCT

In the event of a reported violation of the Code of Conduct, the Company has established sanctions or other forms of disciplinary action in accordance with the regulations set forth in the Collective Labor Agreement (PKB). The forms of sanctions are as follows:

1. First Verbal Warning.
2. Second Verbal Warning.
3. First Written Warning Letter.
4. Second Written Warning Letter.
5. Third Written Warning Letter.
6. Termination of Employment.

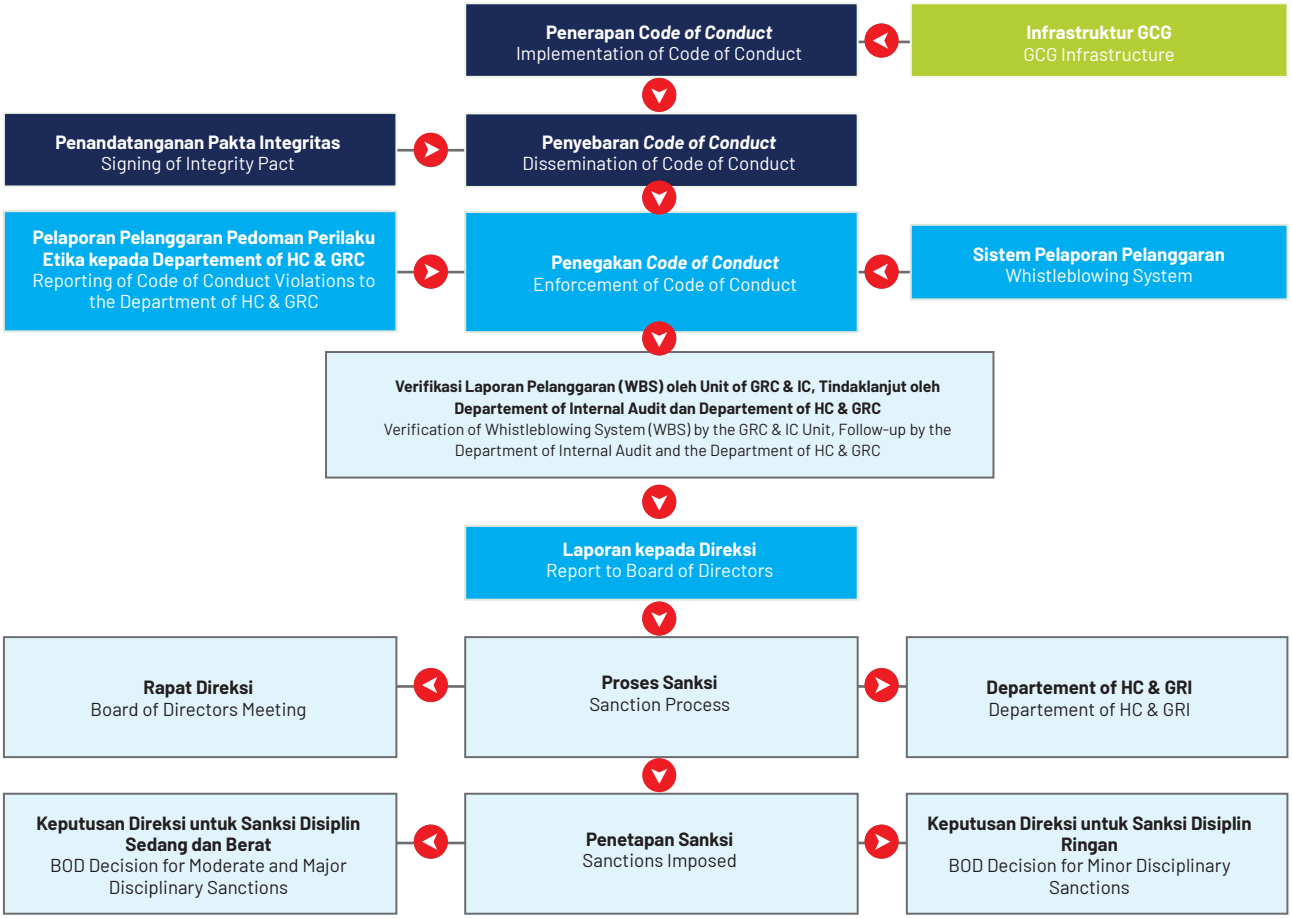
The imposition of sanctions against members of the Board of Directors or the Board of Commissioners who commit violations of the Code of Conduct falls under the authority of the GMS in accordance with applicable regulations.

Furthermore, violations of the Code of Conduct committed by the Company's business partners are subject to sanctions in accordance with the relevant contract, applicable laws and regulations, and the Company's decisions.

MEKANISME LAPORAN PELANGGARAN KODE ETIK

MECHANISM FOR REPORTING CODE OF CONDUCT VIOLATIONS

Bagan Penyebaran dan Penegakan Etika Perilaku Perusahaan
Scheme of Distribution and Enforcement of Code of Conduct



JUMLAH LAPORAN PELANGGARAN KODE ETIK

Hingga 31 Desember 2025, terdapat 3 (tiga) laporan pelanggaran terhadap Pedoman Perilaku Etika (*Code of Conduct*) yang berlaku di lingkungan Perusahaan.

NUMBER OF CODE OF CONDUCTS VIOLATION REPORTS

As of December 31, 2025, there were 3 (three) reports of violations of the Code of Conduct applicable within the Company.

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Tabel Laporan Pelanggaran dan Sanksi Tahun 2025 **Table of Violations Reports and Sanctions for 2025**

Sanksi / *Sanction*	Jumlah Pelanggaran / *Number of Violations*	Bentuk Pelanggaran / *Type of Violations*
Teguran Lisan I / First Verbal Warning	-	-
Teguran Lisan II / Second Verbal Warning	-	-
Surat Peringatan I / First Written Warning	2	Pelanggaran Kategori Ringan / Minor Category Violation
Surat Peringatan II / Second Written Warning	-	-
Surat Peringatan III / Third Written Warning	-	-
Pemutusan Hubungan Kerja (PHK) / Termination of Employment (PHK)	1	Pelanggaran Kategori Berat/bersifat mendesak / Major/Urgent Violations
Jumlah / Total	3	-

Seluruh pelanggaran telah ditindaklanjuti dan dinyatakan selesai. Perseroan berkomitmen untuk terus meningkatkan kualitas terhadap implementasi kode etik. Upaya ini dilakukan untuk meminimalisir pelanggaran yang terjadi terhadap kode etik.

All violations have been addressed and declared resolved. The Company is committed to continuously improving the quality of the implementation of the code of ethics. These efforts are undertaken to minimize violations of the code of ethics.

SISTEM PELAPORAN PELANGGARAN

Perusahaan telah menyediakan sistem yang mengatur mengenai tata cara pengaduan dan pengungkapan pelanggaran yaitu *Whistleblowing System* (WBS). Perusahaan berpedoman pada Peraturan Menteri BUMN No. PER-2/MBU/03/2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan Badan Usaha Milik Negara Pasal 45 ayat 2 yang mengatur bahwa dalam menyelenggarakan WBS, Perusahaan memiliki pedoman pengaduan pelanggaran yang dapat digunakan untuk mendorong diadukannya perilaku yang melanggar ketentuan peraturan perundang-undangan atau tidak etis, yang di dalamnya mencakup juga suatu pedoman tentang bagaimana korporasi melindungi pengadu yang beritikad baik.

WHISTLEBLOWING SYSTEM

The Company has established a system governing the procedures for complaints and disclosure of violations, namely the Whistleblowing System (WBS). The Company refers to the Regulation of the Minister of State-Owned Enterprises (SOE) No. PER-2/MBU/03/2023 concerning Guidelines for Governance and Significant Corporate Activities of State-Owned Enterprises, Article 45 paragraph 2, which stipulates that in implementing the WBS, the Company must have guidelines for reporting violations that can be used to encourage the reporting of behavior that violates statutory regulations or is unethical. These guidelines also include provisions on how the corporation protects whistleblowers acting in good faith.

CARA PENYAMPAIAN LAPORAN PELANGGARAN

Laporan pelanggaran dapat disampaikan melalui:

- Website: wbs.semenbaturaja.co.id
- Email: wbs.smbr@sig.id

WHISTLEBLOWING SYSTEM PROCEDURE

Violation reports may be submitted through:

- Website: wbs.semenbaturaja.co.id
- Email: wbs.smbr@sig.id

Surat dengan menuliskan kode WBS pada bagian luar amplop surat yang ditujukan kepada:

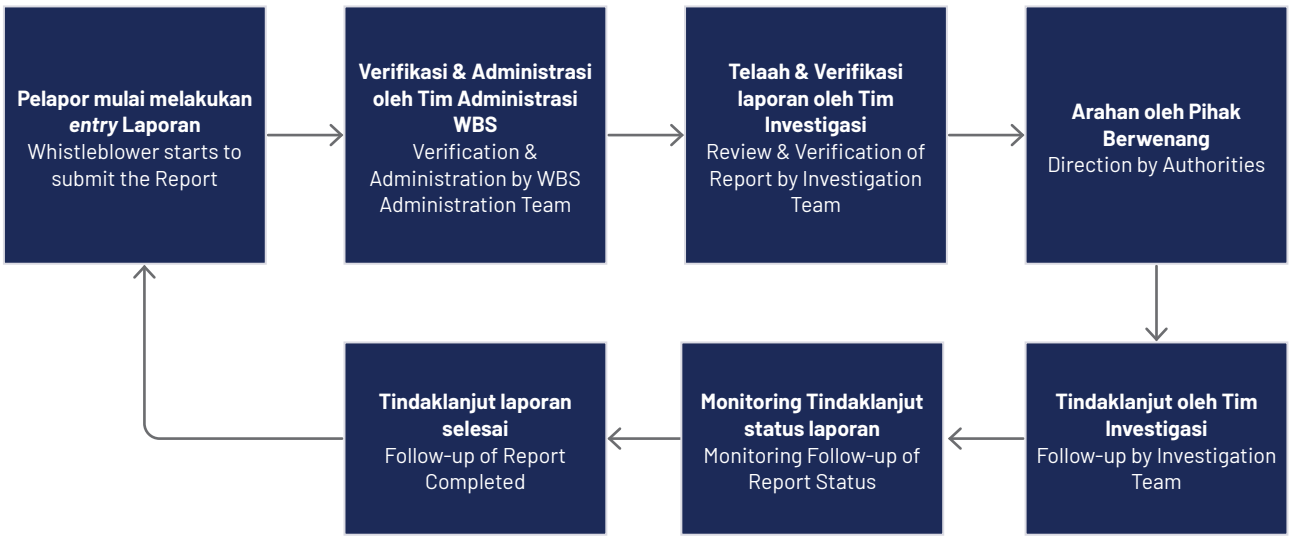
Letters by writing the WBS code on the outside of the envelope, addressed to:

VP of Human Capital & Governance, Risk, Internal Control
PT Semen Baturaja (Persero) Tbk

Jl. Raya Tiga Gajah Baturaja Ogan Komering Ulu
Sumatera Selatan / South Sumatera
32117

MEKANISME PELAPORAN PELANGGARAN

WHISTLEBLOWING SYSTEM MECHANISM



SOSIALISASI WHISTLEBLOWING SYSTEM

Secara berkala, Perusahaan melakukan sosialisasi WBS kepada seluruh insan SMBR melalui pertemuan hingga publikasi pada website www.semenbaturaja.co.id. Upaya ini dilakukan untuk menjamin tidak adanya pelanggaran yang terjadi di lingkungan Perusahaan.

WHISTLEBLOWING SYSTEM DISSEMINATION

The Company regularly conducts dissemination of the Whistleblowing System (WBS) to all SMBR personnel through meetings and publication on the website www.semenbaturaja.co.id. This effort is undertaken to ensure that no violations occur within the Company.

UNSUR-UNSUR PELAPORAN PELANGGARAN

Dalam melaporkan pelanggaran/*Whistleblowing System*, pelapor wajib memenuhi beberapa kriteria yang berpedoman pada 4W1H (*What, Who, Where, When, How*) agar laporan dapat dipertanggungjawabkan yaitu:

1. Setiap pelapor dapat memberikan identitas berupa nama (diperbolehkan anonim).
2. Pelapor memberikan nomor telepon/email atau media sosial yang dipergunakan untuk berkomunikasi.

ELEMENTS OF VIOLATION REPORTING

In reporting violations through the Whistleblowing System, the whistleblower must fulfill several criteria based on the 4W1H principle (What, Who, Where, When, How) to ensure the report is accountable, as follows:

1. Each whistleblower may provide their identity in the form of a name (anonymous reporting is permitted).
2. The whistleblower should provide a telephone number, email, or social media account for communication purposes.

3. Pelapor harus melampirkan bukti pendukung baik berupa data, dokumen, rekaman, atau gambar yang memuat indikasi awal

JENIS-JENIS PELANGGARAN YANG DAPAT DILAPORKAN

Whistleblowing System (WBS) menindaklanjuti pelanggaran-pelanggaran yang berkaitan dengan:

1. Korupsi.
2. Suap.
3. Gratifikasi.
4. Benturan Kepentingan.
5. Pencurian.
6. Kecurangan.
7. Pelanggaran Hukum dan Peraturan Perusahaan.
8. Pelanggaran Kode Etik.
9. Pembocoran Rahasia.
10. Pelanggaran Akuntansi dan Pelaporan Keuangan Perusahaan.

PERLINDUNGAN BAGI PELAPOR

Identitas pelapor pelanggaran *Whistleblowing System* akan dijamin kerahasiaannya dan dilindungi oleh Perusahaan. Hal ini di jelaskan dalam Prosedur Pelaporan Pelanggaran/ *Whistleblowing System:*

1. Perusahaan menjamin kerahasiaan identitas pelapor, kecuali apabila pengungkapan tersebut diperlukan dalam kaitan dengan laporan atau penyidikan yang dilakukan oleh pihak berwajib.
2. Perusahaan menjamin perlindungan terhadap pelapor dari segala bentuk ancaman, intimidasi, hukuman atau tindakan tidak menyenangkan dari pihak mana pun selama pelapor menjaga kerahasiaan kasus yang dilaporkan kepada pihak mana pun.
3. Terhadap Pelapor pelanggaran yang merupakan karyawan di lingkungan Perusahaan, Perusahaan melindungi karyawan dari upaya balas dendam yang berpotensi timbul di lingkungan kerja, antara lain seperti pemecatan yang tidak adil, penurunan jabatan/pangkat dan mutasi, pelecehan atau diskriminasi dalam segala bentuk serta catatan yang merugikan dalam *file* data pribadinya.
4. Anggota tim dan karyawan yang terlibat dalam proses investigasi dan pelaporan hasil investigasi wajib menjaga kerahasiaan data, informasi, kertas kerja dan laporan hasil investigasi.

3. The whistleblower must attach supporting evidence, such as data, documents, recordings, or images that contain initial indications.

TYPES OF VIOLATIONS THAT CAN BE REPORTED

The Whistleblowing System (WBS) addresses violations related to:

1. Corruption
2. Bribery
3. Gratuity
4. Conflict of Interest
5. Theft
6. Fraud
7. Violations of Laws and Company Regulations
8. Code of Conduct Violations
9. Disclosure of Confidential Information
10. Violations of Company Accounting and Financial Reporting

PROTECTION FOR WHISTLEBLOWERS

The identity of whistleblowers in the Whistleblowing System will be kept confidential and protected by the Company. This is outlined in the Whistleblowing System Reporting Procedure:

1. The Company guarantees the confidentiality of the whistleblower's identity, except when disclosure is required in connection with a report or investigation conducted by the authorities.
2. The Company guarantees protection for the whistleblower against all forms of threats, intimidation, punishment, or unpleasant actions from any party, as long as the whistleblower maintains the confidentiality of the reported case.
3. For whistleblowers who are employees of the Company, the Company protects employees from potential retaliation in the workplace, such as unfair dismissal, demotion, transfer, harassment or discrimination in any form, as well as negative records in their personal data files.
4. Team members and employees involved in the investigation process and reporting of investigation results are obligated to maintain the confidentiality of data, information, working papers, and investigation reports.

5. Perusahaan menjamin bahwa dalam melakukan proses atas setiap pelaporan dan pengaduan senantiasa mengedepankan kerahasiaan, asas praduga tidak bersalah dengan cara yang profesional.
6. Perlindungan ini juga berlaku bagi pekerja Perusahaan yang melaksanakan investigasi maupun pihak-pihak yang memberikan informasi terkait pengaduan.
7. Perusahaan berkomitmen menindaklanjuti setiap laporan dugaan atas pelanggaran yang disampaikan baik oleh pihak internal maupun eksternal Perusahaan.
8. Identitas pelapor diperbolehkan *anonym* sebagai bentuk jaminan kerahasiaan dan perlindungan.

5. The Company ensures that, in processing every report and complaint, confidentiality and the presumption of innocence are always upheld in a professional manner.
6. This protection also applies to Company employees conducting investigations and to parties providing information related to complaints.
7. The Company is committed to following up on every alleged violation report submitted by both internal and external parties.
8. The whistleblower's identity may remain anonymous as a form of confidentiality and protection guarantee.

PIHAK YANG MENGELOLA PENGADUAN

Pelaksanaan Sistem Pelaporan Pelanggaran/*Whistleblowing System* berada di bawah tanggung jawab Direksi sedangkan pengawasan atas pelaksanaan Sistem pelaporan pelanggaran/*Whistleblowing System* menjadi tanggung jawab Dewan Komisaris.

Pengelola WBS terdiri dari 2 (dua) tim yaitu:

1. Tim Administrasi WBS yaitu unit yang menerima pelaporan pelanggaran, menyeleksi laporan pelanggaran untuk diproses lebih lanjut oleh unit investigasi. Selain menyeleksi administrasi pelaporan pelanggaran yang masuk, yang dalam proses dan yang telah selesai ditindaklanjuti, tim ini juga menjaga pelaksanaan program perlindungan pelapor sesuai dengan kebijakan yang telah dicanangkan, terutama aspek kerahasiaan dan jaminan keamanan pelapor. Tim administrasi WBS dilaksanakan oleh Department of Corporate Secretary.
2. Tim Investigasi yaitu unit yang bertugas untuk melakukan investigasi lebih lanjut terhadap substansi pelanggaran yang dilaporkan. Tujuannya adalah mencari dan mengumpulkan bukti-bukti yang diperlukan guna memastikan bahwa memang telah terjadi pelanggaran. Dalam hal terdapat bukti-bukti yang memadai, maka rekomendasi sanksi terhadap pelanggaran yang dilakukan diberikan oleh Direksi/Dewan Komisaris/ Pemegang Saham sesuai dengan peraturan perundangan yang berlaku. Akan tetapi bila tidak ditemukan bukti-bukti yang mencukupi maka proses investigasi dihentikan dan laporan pelanggaran tidak dilanjutkan. Tim investigasi ini dilaksanakan oleh Department of Internal Audit. Tim Investigasi dapat bekerja sama dengan Eksternal Investigator jika substansi pengaduan terkait dengan citra/reputasi Perusahaan dan/atau menimbulkan kerugian yang besar.

PARTIES RESPONSIBLE FOR MANAGING COMPLAINTS

The implementation of the Whistleblowing System is under the responsibility of the Board of Directors, while the supervision of the implementation of the Whistleblowing System is the responsibility of the Board of Commissioners.

The management of the Whistleblowing System consists of 2 (two) teams:

1. WBS Administration Team: This unit is responsible for receiving violation reports and screening them for further processing by the investigation unit. In addition to screening incoming reports, reports in process, and reports that have been resolved, this team also ensures the implementation of whistleblower protection programs in accordance with established policies, especially concerning confidentiality and the security of the whistleblower. The WBS Administration Team is carried out by the Department of Corporate Secretary.
2. Investigation Team: This unit is responsible for conducting further investigations into the reported violations. The objective is to find and collect the necessary evidence to ascertain whether a violation has occurred. If sufficient evidence is found, recommendations for sanctions regarding the violation will be made by the Board of Directors, Board of Commissioners, or Shareholders in accordance with applicable laws and regulations. However, if there is insufficient evidence, the investigation process will be discontinued, and the report will not be pursued. The Investigation Team is carried out by the Department of Internal Audit. The Investigation Team may cooperate with an External Investigator if the substance of the complaint is related to the Company's image/reputation and/or results in significant losses.

PENANGANAN PENGADUAN

Laporan Pengaduan pelanggaran diterima sebagai berikut:

1. Apabila yang dilaporkan melakukan dugaan pelanggaran adalah anggota Dewan Komisaris atau anggota dari Organ Pendukung Dewan Komisaris maka Tim Investigasi WBS menyerahkan laporan pelanggaran tersebut kepada Direktur Utama untuk diteruskan kepada Pemegang Saham.
2. Jika Laporan Pelanggaran terkait dengan anggota Direksi atau orang yang mempunyai hubungan khusus dengan anggota Direksi maka Tim Investigasi WBS menyerahkan laporan pelanggaran tersebut kepada Komisaris Utama, penanganan lebih lanjut diserahkan kepada Dewan Komisaris dan bila diperlukan investigasi dapat dilanjutkan menggunakan Investigator/auditor luar yang independen.
3. Jika Laporan Pelanggaran terkait dengan Vice President dan Senior Manager yang langsung di bawah Direksi akan didistribusikan kepada Direktur Utama dan Direktur terkait untuk kemudian diproses lebih lanjut oleh Tim Investigasi dengan mengacu pada SOP Internal Audit yang berlaku.
4. Jika Laporan Pelanggaran dilakukan oleh Personil unit kerja di bawah Division atau Department akan didistribusikan kepada Vice President yang bersangkutan, Direktur Utama, dan Direktur terkait untuk kemudian diproses lebih lanjut oleh Tim Investigasi dengan mengacu pada SOP Internal Audit yang berlaku.
5. Jika Laporan Pelanggaran terkait Personel di Anak Perusahaan, laporan akan diserahkan kepada Direktur Utama dan diteruskan kepada Direktur Anak Perusahaan untuk ditindaklanjuti sesuai dengan peraturan yang berlaku di Anak Perusahaan.
6. Jika Laporan Pelanggaran dilakukan oleh Tim Administrasi WBS, maka laporan pelanggaran tersebut diserahkan langsung kepada Direktur Utama. Pelaporan yang diterima oleh Unit Administrasi WBS segera ditentukan apakah dapat ditindaklanjuti sesuai informasi yang valid atau tidak ditindaklanjuti karena informasi yang diterima tidak mempunyai kriteria valid.
7. Tim Investigasi melakukan proses tindak lanjut dan *monitoring* tindak lanjut Laporan Pengaduan Pelanggaran dan menginformasikan kepada Tim Administrasi WBS untuk penyelesaian status laporan pada Media Laporan WBS.

HANDLING OF COMPLAINTS

Violation reports are handled as follows:

1. If the alleged violator is a member of the Board of Commissioners or a member of the Supporting Organs of the Board of Commissioners, the WBS Investigation Team submits the violation report to the President Director to be forwarded to the Shareholders.
2. If the violation report concerns a member of the Board of Directors or a person with a special relationship with a member of the Board of Directors, the WBS Investigation Team submits the violation report to the President Commissioner. Further handling is delegated to the Board of Commissioners, and if necessary, the investigation may be continued using an independent external investigator/auditor.
3. If the violation report concerns a Vice President or Senior Manager directly under the Board of Directors, it will be distributed to the President Director and the relevant Director, and then further processed by the Investigation Team with reference to the applicable Internal Audit SOP.
4. If the violation is committed by personnel from a unit under a Division or Department, it will be distributed to the relevant Vice President, President Director, and relevant Director, and then further processed by the Investigation Team with reference to the applicable Internal Audit SOP.
5. If the violation report concerns personnel from a subsidiary, the report will be submitted to the President Director and then forwarded to the Director of the Subsidiary for follow-up in accordance with the regulations applicable in the Subsidiary.
6. If the violation is committed by the WBS Administration Team, the violation report is submitted directly to the President Director. Reports received by the WBS Administration Unit will be immediately determined as to whether they can be followed up (based on valid information) or not (if the information received does not meet valid criteria).
7. The Investigation Team conducts the follow-up process and monitoring of the follow-up to the Violation Complaint Report and informs the WBS Administration Team for the resolution of the report status in the WBS Reporting Media.

SANKSI BAGI TERLAPOR

Setiap terlapor yang dinyatakan terbukti melakukan pelanggaran akan diberikan sanksi sesuai dengan ketentuan yang telah ditetapkan Perusahaan.

SANCTIONS FOR REPORTED PARTIES

Any reported party found to have committed a violation will be subject to sanctions in accordance with the provisions established by the Company.

JUMLAH LAPORAN DUGAAN PELANGGARAN 2025

Hingga 31 Desember 2025, terdapat laporan pelanggaran yang diterima oleh tim WBS Perusahaan.

NUMBER OF ALLEGED VIOLATION REPORTS IN 2025

As of December 31, 2025, violation reports have been received by the Company's WBS team.

Tabel Laporan Pelanggaran Tahun 2025

Table of Violation Reports in 2025

No	Status	Jumlah Pelanggaran / Number of Violations	Keterangan / Description
1	Laporan dalam Proses / Reports in Process	-	-
2	Laporan yang Selesai Ditindaklanjuti / Reports Completed	-	-
3	Laporan Tidak ditindaklanjuti / Reports Not Followed Up	14	Laporan tidak memenuhi kriteria syarat dalam mekanisme pelaporan pelanggaran dan tidak ada informasi lebih lanjut dari pelapor sampai dengan akhir tahun 2025. / Reports did not meet the criteria in the violation reporting mechanism and no further information was provided by the whistleblower until the end of 2025.
	Jumlah / Total	**14**	**-**

LAPORAN HARTA KEKAYAAN PENYELENGGARAAN NEGARA (LHKPN)

Implementasi tata kelola yang baik diwujudkan dalam bentuk komitmen mencegah praktik korupsi yang diwujudkan melalui penyampaian Laporan Harta Kekayaan Penyelenggara Negara (LHKPN). LHKPN ini merupakan program Pemerintah dalam mewujudkan Pemerintahan yang bersih, termasuk di lingkungan Badan Usaha Milik Negara (BUMN). Sebagai anak perusahaan BUMN yang senantiasa patuh terhadap peraturan yang ada, Perusahaan mengatur pengelolaan LHKPN di lingkungan Perusahaan.

STATE OFFICIALS' ASSETS REPORTING (LHKPN)

The implementation of good governance is manifested through a commitment to preventing corrupt practices, as demonstrated by the submission of the State Officials' Assets Reporting (LHKPN). LHKPN is a government program aimed at achieving clean governance, including within State-Owned Enterprises (SOEs). As a subsidiary of an SOE that consistently complies with applicable regulations, the Company regulates the management of LHKPN within its environment.

DASAR HUKUM PENYAMPAIAN LHKPN

Berdasarkan Surat Edaran Menteri BUMN No. SE-12/MBU/10/2021 tentang Kewajiban Penyampaian Laporan Harta Kekayaan Penyelenggara Negara (LHKPN) Bagi Pejabat di Lingkungan BUMN dan dalam mewujudkan Perusahaan BUMN yang Bersih dari Praktik Korupsi, Kolusi, Nepotisme (KKN) serta penyalahgunaan wewenang, maka setiap pejabat penyelenggara negara di lingkungan BUMN memiliki kewajiban untuk melaporkan harta kekayaannya dalam bentuk LHKPN kepada Komisi Pemberantasan Korupsi (KPK).

LEGAL BASIS FOR LHKPN SUBMISSION

Based on the Circular Letter of the Minister of SOEs No. SE-12/MBU/10/2021 concerning the Obligation to Submit State Officials' Assets Reporting (LHKPN) for Officials within SOEs, and in order to realize SOEs that are free from Corruption, Collusion, and Nepotism (KKN) as well as abuse of authority, every state official within SOEs is required to report their assets in the form of LHKPN to the Corruption Eradication Commission (KPK).

Perusahaan juga mengacu pada Peraturan Komisi Pemberantasan Korupsi No. 7 Tahun 2016 tentang Tata Cara Pendaftaran, Pengumuman, dan Pemeriksaan Harta Kekayaan Penyelenggara Negara, sebagaimana telah diubah terakhir dengan Peraturan Komisi Pemberantasan Korupsi No. 2 Tahun 2020 tentang Perubahan Atas Peraturan Komisi Pemberantasan Korupsi No. 7 Tahun 2016 tentang Tata Cara Pendaftaran, Pengumuman, dan Pemeriksaan Harta Kekayaan Penyelenggara Negara.

The Company also refers to Corruption Eradication Commission Regulation No. 7 of 2016 concerning Procedures for Registration, Announcement, and Examination of State Officials' Assets, as last amended by Corruption Eradication Commission Regulation No. 2 of 2020 concerning Amendments to Regulation No. 7 of 2016.

Dalam implementasinya, Perusahaan telah menyusun Pedoman Penyampaian Laporan Harta Kekayaan bagi Pejabat di lingkungan PT Semen Baturaja Tbk, yang secara berkala terus disempurnakan, terakhir melalui Surat Keputusan Direksi No. PH.01.04/068/2022 tanggal 15 Agustus 2022 tentang Kewajiban Penyampaian LHKPN Karyawan PT Semen Baturaja Tbk.

In its implementation, the Company has developed Guidelines for the Submission of Assets Reports for Officials within PT Semen Baturaja Tbk, which are continuously refined, most recently through the Directors' Decree No. PH.01.04/068/2022 dated August 15, 2022, concerning the Obligation to Submit LHKPN for Employees of PT Semen Baturaja Tbk.

PEJABAT YANG DIWAJIBKAN MENYAMPAIKAN LHKPN

Berdasarkan Surat Keputusan Direksi No. PH.01.04/068/2022 tanggal 15 Agustus 2022 tentang Kewajiban Penyampaian LHKPN Karyawan PT Semen Baturaja Tbk, maka: Pejabat yang diwajibkan untuk menyampaikan LHKPN adalah sebagai berikut:

1. Dewan Komisaris.
2. Direksi.
3. BOD-1.
4. BOD-2.
5. BOD-3 (yang mendapatkan penugasan sebagai ketua tim, ketua proyek, atau posisi sejenis yang memiliki kewenangan untuk pengelolaan anggaran atau wewenang penandatanganan PO/Kontrak).

OFFICIALS REQUIRED TO SUBMIT LHKPN

Based on the Directors' Decree No. PH.01.04/068/2022 dated August 15, 2022, regarding the Obligation to Submit LHKPN for Employees of PT Semen Baturaja Tbk, the officials required to submit LHKPN are as follows:

1. Board of Commissioners
2. Board of Directors
3. BOD-1
4. BOD-2
5. BOD-3 (those assigned as team leaders, project leaders, or similar positions with authority over budget management or authority to sign purchase orders/contracts)

UNIT PENGELOLAAN LHKPN

Pelaksana pengelolaan LHKPN di lingkungan Perusahaan dilakukan oleh Unit Pengelolaan LHKPN di PT Semen Baturaja Tbk dengan susunan sebagai berikut:

1. Koordinator
   Senior Manager of HC Operation (Department of Human Capital & GRI).
2. Anggota
   Manager of Recruitment & Industrial Relation (Department of Human Capital & GRI)

LHKPN MANAGEMENT UNIT

The implementation of LHKPN management within the Company is carried out by the LHKPN Management Unit at PT Semen Baturaja Tbk with the following structure:

1. Coordinator
   Senior Manager of HC Operation (Department of Human Capital & GRC)
2. Member
   Manager of Recruitment & Industrial Relations (Department of Human Capital & GRC)

KETENTUAN PENYAMPAIAN LHKPN

Ketentuan penyampaian LHKPN diatur dalam Surat Edaran No. SE-12/MBU/10/2021 tentang Kewajiban Penyampaian Laporan harta Kekayaan Penyelenggara Negara (LHKPN) bagi Pejabat di Lingkungan Badan Usaha Milik Negara. Penyampaian LHKPN kepada KPK wajib dilakukan oleh Pejabat Perusahaan di antaranya:

1. Dewan Komisaris/Dewan Pengawas BUMN.
2. Direksi BUMN.
3. Pejabat satu tingkat di bawah Direksi;

PROVISIONS FOR LHKPN SUBMISSION

The provisions for LHKPN submission are regulated in Circular Letter No. SE-12/MBU/10/2021 concerning the Obligation to Submit State Officials' Assets Reporting (LHKPN) for Officials within State-Owned Enterprises. Submission of LHKPN to the Corruption Eradication Commission (KPK) must be carried out by Company Officials, including:

1. Board of Commissioners/Board of Supervisors of SOEs
2. Board of Directors of SOEs
3. Officials one level below the Board of Directors

REALISASI LHKPN 2025

Pejabat Perusahaan yang wajib menyampaikan LHKPN di tahun 2025 adalah sebagai berikut:

LHKPN REALIZATION 2025

The Company officials required to submit LHKPN in 2025 are as follows:

Tabel Realisasi Pelaporan LHKPN Tahun 2025

Table of LHKPN Reporting Realization in 2025

Pejabat / *Official*	Jumlah Wajib Lapor / *Number Required to Report*	Telah Melaporkan / *Number Reported*	
		Jumlah / *Total*	Persentase (%) / *Percentage (%)*
Dewan Komisaris / Board of Commissioners	4 orang / persons	4 orang / persons	100
Direksi / Board of Directors	3 orang / persons	3 orang / persons	100
BOD1 (Vice President)	12 orang / persons	12 orang / persons	100
Anak Usaha & Afiliasi / Subsidiaries & Affiliates	5 orang / persons	5 orang / persons	100
Jumlah / Total	**24 orang / persons**	**24 orang / persons**	**100**

KEBIJAKAN ANTI KORUPSI

PROGRAM DAN PROSEDUR YANG DILAKUKAN DALAM MENGATASI PRAKTIK KORUPSI, BALAS JASA (*KICKBACKS*), FRAUD, SUAP DAN/ATAU GRATIFIKASI

Perusahaan senantiasa berkomitmen menjalankan praktik yang bisnis yang bersih dan bebas dari potensi korupsi dan suap serta mendukung upaya pencegahan dan pemberantasan korupsi. Upaya untuk mengatasi praktik korupsi, balas jasa (*kickbacks*), *fraud*, suap dan/atau gratifikasi di lingkungan, Perusahaan telah menetapkan berbagai kebijakan dan pedoman, yaitu:

- Kebijakan Anti Penyuapan.
- Pedoman GCG.
- Pedoman Perilaku.
- Pedoman Pengendalian Gratifikasi.

Implementasi kebijakan ini bertujuan untuk menjaga dan meningkatkan kepercayaan *stakeholders* terhadap Perusahaan.

ANTI-CORRUPTION POLICY

PROGRAMS AND PROCEDURES IMPLEMENTED TO ADDRESS CORRUPTION, KICKBACKS, FRAUD, BRIBERY, AND/OR GRATUITY

The Company is always committed to conducting business practices that are clean and free from potential corruption and bribery, as well as supporting efforts to prevent and eradicate corruption. To address corruption, kickbacks, fraud, bribery, and/or gratuity within the Company, various policies and guidelines have been established, including:

- Anti-Bribery Policy
- GCG Guidelines
- Code of Conduct
- Gratuity Control Guidelines

The implementation of these policies aims to maintain and enhance stakeholders' trust in the Company.

KOMITMEN TERHADAP PENCEGAHAN KORUPSI

Komitmen anti korupsi diwujudkan melalui penanda tanganan Surat Pernyataan Kepatuhan Pedoman Perilaku dan Pakta Integritas oleh pengurus, karyawan serta mitra kebijakan pendukung lainnya yaitu:

- SOP Uji Kelayakan.
- SOP Pelaporan Pelanggaran/*Whistleblowing System*.

Perusahaan juga telah mengimplementasikan Sistem Manajemen Anti Penyuapan (SMAP) sesuai dengan standar SNI ISO 37001:2016 sebagai wujud penerapan tata kelola perusahaan yang baik. Langkah ini bertujuan untuk membangun lingkungan kerja yang bersih dari praktik penyuapan dan korupsi.

IDENTIFIKASI RISIKO DAN MITIGASI

Di tahun 2025, Perusahaan telah melakukan identifikasi terhadap risiko Perusahaan. Identifikasi dilakukan terhadap potensi risiko terkait korupsi, *fraud*, suap dan gratifikasi serta menyusun rencana mitigasi untuk mencegah risiko tersebut terjadi. *Monitoring* dan evaluasi atas risiko tersebut dilakukan secara berkala untuk memastikan efektivitas penerapannya.

TINDAKAN KOREKTIF PENCEGAHAN KORUPSI

Selain identifikasi risiko yang dilakukan, Perusahaan juga berpartisipasi dalam tindakan korektif pencegahan korupsi, antara lain:

- Pembentukan Unit Pengendalian Gratifikasi (UPG).
- Koordinasi berkala dengan Komisi Pemberantasan Korupsi (KPK) terkait pelaksanaan Bimbingan Teknis Pengendalian Gratifikasi.
- Penerapan Sistem Manajemen Anti Penyuapan (SMAP).
- Memperbarui komitmen melalui penandatanganan Surat Pernyataan Kepatuhan Etika.
- Pelaksanaan sosialisasi secara berkala.

Kebijakan anti korupsi yang berlaku di Perusahaan bertujuan untuk mencegah potensi kerugian material (keuntungan komersial) maupun imaterial, menjaga reputasi perusahaan, meningkatkan kepatuhan terhadap hukum, peraturan dan etika serta mendukung program pemerintah dalam pemberantasan korupsi di Indonesia.

COMMITMENT TO CORRUPTION PREVENTION

The anti-corruption commitment is manifested through the signing of the Statement of Compliance with the Code of Conduct and Integrity Pact by management, employees, and other supporting policy partners, including:

- SOP for Feasibility Assessment
- SOP for Violation Reporting/Whistleblowing System

The Company has also implemented an Anti-Bribery Management System (SMAP) in accordance with SNI ISO 37001:2016 standards as a form of good corporate governance. This initiative aims to establish a work environment free from bribery and corruption practices.

RISK IDENTIFICATION AND MITIGATION

In 2025, the Company identified corporate risks, including potential risks related to corruption, fraud, bribery, and gratuity, and developed mitigation plans to prevent these risks from occurring. Monitoring and evaluation of these risks are conducted regularly to ensure the effectiveness of their implementation.

CORRECTIVE ACTIONS FOR CORRUPTION PREVENTION

In addition to risk identification, the Company also participates in corrective actions for corruption prevention, including:

- Establishment of the Gratuity Control Unit (UPG)
- Regular coordination with the Corruption Eradication Commission (KPK) regarding technical guidance on gratuity control
- Implementation of the Anti-Bribery Management System (SMAP)
- Renewing commitments through the signing of the Statement of Compliance with Ethics
- Regular dissemination activities

The anti-corruption policy implemented by the Company aims to prevent potential material (commercial gain) and immaterial losses, maintain the Company's reputation, enhance compliance with laws, regulations, and ethics, as well as support the government's program to eradicate corruption in Indonesia.

PELATIHAN/SOSIALISASI ANTI KORUPSI

Di sepanjang tahun 2025, Perusahaan melaksanakan pelatihan mengenai anti korupsi kepada seluruh karyawan. Aktivitas pelatihan yang dilakukan di antaranya:

ANTI-CORRUPTION TRAINING/DISSEMINATION

Throughout 2025, the Company conducted anti-corruption training for all employees. The training activities carried out included:

Tabel pelatihan Anti Korupsi Tahun 2025

Table of Anti-Corruption Training in 2025

No	Pelatihan / *Training*	Tanggal Pelaksanaan / *Date of Implementation*	Penyelenggara / *Organizer*
1	Webinar perubahan ISO 37001:2016 menjadi 37001:2025 / Webinar on the Revision of ISO 37001:2016 to ISO 37001:2025	26 Maret 2025 / March 26, 2025	Zoom Meeting
2	Bimbingan Teknis terkait Gratifikasi dan Korupsi. / Technical Guidance on Gratuity and Corruption	24 – 26 Juli 2025 / July 24-26, 2025	SMBR dan KPK RI / SMBR and KPK RI
3	Learn & Share Hari Anti Korupsi Sedunia "Penguatan Integritas Insan Perusahaan dalam Turnaround Towards Excellence". / Learn & Share on International AntiCorruption Day:""Strengthening Employee Integrity in Turnaround Towards Excellence".	20 November 2025 / November 20, 2025	SIG

KEBIJAKAN GRATIFIKASI

Perusahaan berkomitmen untuk menciptakan iklim usaha yang sehat, menghindari tindakan yang dapat menimbulkan konflik kepentingan, Korupsi, Kolusi dan Nepotisme (KKN). Upaya ini diwujudkan melalui penerapan prinsip-prinsip *Good Corporate Governance* (GCG) dengan mengedepankan kepentingan Perusahaan di atas kepentingan pribadi, keluarga, kelompok atau golongan.

Perseroan telah menyusun kebijakan gratifikasi yang diselaraskan dengan ketentuan sebagai berikut:

1. Undang-Undang No. 11 Tahun 1980 tentang Tindak Pidana Suap.
2. Undang-Undang No. 28 Tahun 1999 tentang penyelenggaraan Negara yang Bersih dan Bebas dari Korupsi, Kolusi dan Nepotisme.
3. Undang-Undang No. 20 Tahun 2001 tentang Perubahan atas UU Nomor 31 tahun 1999 tentang Pemberantasan Tindak Pidana Korupsi.
4. Undang-Undang No. 30 Tahun 2002 tentang Komisi Pemberantasan Tindak Pidana Korupsi.
5. Peraturan Komisi Pemberantasan Korupsi Republik Indonesia No. 2 Tahun 2019 tentang Pelaporan Gratifikasi.

GRATUITY POLICY

The Company is committed to creating a healthy business environment, avoiding actions that may give rise to conflicts of interest, Corruption, Collusion, and Nepotism (KKN). This commitment is realized through the application of Good Corporate Governance (GCG) principles by prioritizing the interests of the Company above personal, family, group, or factional interests.

The Company has formulated a gratuity policy aligned with the following provisions:

1. Law No. 11 of 1980 concerning the Criminal Act of Bribery.
2. Law No. 28 of 1999 concerning the Administration of a Clean State Free from Corruption, Collusion, and Nepotism.
3. Law No. 20 of 2001 concerning Amendments to Law No. 31 of 1999 concerning the Eradication of Corruption.
4. Law No. 30 of 2002 concerning the Corruption Eradication Commission.
5. Regulation of the Corruption Eradication Commission of the Republic of Indonesia No. 2 of 2019 concerning Gratuity Reporting.

PEDOMAN PENGENDALIAN GRATIFIKASI

Pedoman pengendalian gratifikasi telah ditetapkan berdasarkan urat Keputusan Direksi PT Semen Baturaja (Persero) Tbk No. PH.01.02/069/2018 tanggal 1 Oktober 2018 tentang Pedoman Pengendalian Gratifikasi dan telah dimutakhirkan dengan Nomor: M/SMBR/GRC/003 tanggal 01 September 2025 sebagai bagian dari komitmen terhadap penerapan Tata Kelola Perusahaan yang Baik (*Good Corporate Governance*). Di dalam pedoman, memuat hal-hal sebagai berikut:

1. Klasifikasi gratifikasi.
2. Pemanfaatan dan pengelolaan gratifikasi sesuai ketentuan yang berlaku.
3. Mekanisme pelaporan gratifikasi.
4. Sanksi bagi pelanggaran kebijakan gratifikasi.

PRINSIP DASAR PENGENDALIAN GRATIFIKASI

Prinsip dasar pengendalian gratifikasi yang dijalankan Perusahaan meliputi:

1. Semua Insan Semen Baturaja dan/atau keluarga dilarang menawarkan atau memberikan suap, gratifikasi dalam bentuk apapun.
2. Semua Insan Semen Baturaja dan/atau keluarga dilarang meminta atau menerima secara langsung ataupun tidak langsung Gratifikasi dari Stakeholders, Mitra Usaha dan/atau Pihak Ketiga karena jabatan Insan Semen Baturaja dan berlawanan dengan kewajiban atau tugas Insan Semen Baturaja yang diterima di dalam negeri maupun luar negeri dan yang dilakukan dengan sarana elektronik atau tanpa sarana elektronik.
3. Semua Insan Semen Baturaja dan/atau keluarga bertanggung jawab mencegah dan mengupayakan sistem pencegahan korupsi di lingkungan Perusahaan.
4. Insan Semen Baturaja dan/atau keluarga wajib melakukan penolakan secara sopan dan santun terhadap Gratifikasi yang tidak sesuai dengan ketentuan yang diatur dalam Pedoman ini, serta memberikan penjelasan terkait Pedoman ini kepada pihak pemberi.
5. Insan Semen Baturaja harus melaporkan kepada Unit Pengendalian Gratifikasi (UPG) atas penerimaan, permintaan dan/atau penolakan Gratifikasi yang telah di lakukan.

GRATUITY CONTROL GUIDELINES

The gratuity control guidelines were established pursuant to the Decree of the Board of Directors of PT Semen Baturaja (Persero) Tbk No. PH.01.02/069/2018 dated October 1, 2018, concerning Gratuity Control Guidelines, and were subsequently updated through the Decree of the Board of Directors of PT Semen Baturaja (Persero) Tbk No. PH.01.04/144/2020 dated December 28, 2020, as part of the Company's commitment to the implementation of Good Corporate Governance (GCG). The guidelines contain the following matters:

1. Classification of gratuity.
2. Utilization and management of gratuity in accordance with applicable provisions.
3. Gratuity reporting mechanism.
4. Sanctions for violations of the gratuity policy.

BASIC PRINCIPLES OF GRATUITY CONTROL

The basic principles of gratuity control applied by the Company are as follows:

1. All members of Company management and employees and/or their family members are prohibited from offering or giving bribes or gratuities in any form.
2. All members of Company management and employees and/or their family members are prohibited from directly or indirectly soliciting or receiving anything from third parties by virtue of their position and contrary to their obligations or duties, whether received domestically or abroad, and whether conducted through electronic means or otherwise.
3. All members of Company management and employees and/or their family members are responsible for preventing and endeavoring to establish a corruption prevention system within the Company's environment.
4. Members of Company management and employees and/or their family members are obligated to politely and courteously decline any gratuity that does not conform to the provisions set out in these guidelines, and to provide an explanation of these guidelines to the giver.
5. Members of Company management and employees are prohibited from providing gratuity with the intent of bribery or that may be construed as bribery.

KLASIFIKASI GRATIFIKASI

Perusahaan mengklasifikasikan jenis gratifikasi ke dalam 3 (tiga) kelompok sebagai berikut:

GRATUITY CLASSIFICATION

The Company classifies types of gratuities into 3 (three) groups as follows:

Tabel Klasifikasi Gratifikasi / Table of Gratuity Classification

Gratifikasi yang Wajib Dilaporkan / Gratuity Subject to Mandatory Reporting	Gratifikasi yang berhubungan dengan jabatan dan berlawanan dengan kewajiban atau tugasnya, serta merupakan penerimaan dalam bentuk apa pun yang diperoleh pengurus dan karyawan dari pihakpihak yang diduga memiliki keterkaitan dengan jabatan penerima atau tidak sah secara hukum. / Gratuity that is related to one's position and contrary to one's obligations or duties, and constitutes a receipt in any form obtained by members of management and employees from parties suspected of having a connection to the recipient's position, or that is unlawful.
Gratifikasi yang Tidak Wajib Dilaporkan / Gratuity Not Subject to Mandatory Reporting	Gratifikasi yang berlaku umum, tidak bertentangan dengan perundangundangan yang berlaku, dipandang sebagai wujud ekspresi keramahtamahan atau penghormatan dalam hubungan sosial dalam batasan nilai yang wajar serta pemberian yang berada dalam ranah adat istiadat, kebiasaan dan norma yang ada dalam masyarakat dalam nilai batas yang wajar. / Gratuity that is of a general nature, does not contravene applicable laws and regulations, is regarded as an expression of hospitality or respect in social relationships within reasonable value limits, and constitutes a giving that falls within the realm of customs, habits, and norms prevailing in society within reasonable value limits.
Gratifikasi yang Terkait Kedinasan / Official DutyRelated Gratuity	Gratifikasi yang diterima oleh pengurus dan karyawan dan ditujukan atau diperuntukkan kepada Perusahaan, bukan kepada personal. / Gratuity received by members of management and employees that is intended or designated for the Company, and not for personal benefit.

PEMANFAATAN DAN PENGELOLAAN GRATIFIKASI

Perusahaan telah melakukan pemanfaatan dan pengelolaan gratifikasi yang bertujuan untuk memastikan penerapan prinsip *Good Corporate Governance* (GCG) serta mencegah potensi benturan kepentingan. Mekanisme pemanfaatan dan pengelolaan gratifikasi dilakukan melalui:

1. Digunakan oleh penerima untuk menunjang kinerja.
2. Dimanfaatkan oleh Perusahaan untuk kegiatan operasional dan sebagai barang *display* atau perpustakaan.

Setiap penerimaan gratifikasi harus dikelola sesuai kebijakan yang berlaku, dengan opsi perlakuan sebagai berikut:

1. Dikembalikan kepada pemberi gratifikasi.
2. Diserahkan kepada negara.
3. Disumbangkan kepada yayasan/panti sosial kemasyarakatan.
4. Disumbangkan kepada warga sekitar ring 1 perusahaan yang dikategorikan kurang mampu secara ekonomi.
5. Disumbangkan kepada petugas *cleaning service* atau *Driver* Perusahaan.

UTILIZATION AND MANAGEMENT OF GRATUITY

The Company has implemented the utilization and management of gratuity with the aim of ensuring the application of Good Corporate Governance (GCG) principles and preventing potential conflicts of interest. The mechanism for the utilization and management of gratuity is carried out through the following:

1. Used by the recipient to support work performance.
2. Utilized by the Company for operational activities and as display items or library materials.

Every receipt of gratuity must be managed in accordance with applicable policies, with the following treatment options:

1. Returned to the gratuity giver.
2. Surrendered to the state.
3. Donated to a foundation or social welfare institution.
4. Donated to residents in the Company's Ring 1 area who are categorized as economically disadvantaged.
5. Donated to cleaning service staff.

PIHAK PENGELOLA GRATIFIKASI

Pengelolaan gratifikasi di Perusahaan dilakukan oleh Unit Pengendalian Gratifikasi (UPG) yang telah dibentuk sejak tahun 2018. Dalam melaksanakan tugas dan tanggung jawabnya, UPG didukung oleh admin unit yang ditunjuk atau melekat sesuai tugas dan tanggung jawab yang ditetapkan oleh Direksi Perusahaan mengenai tugas dan wewenang UPG.

GRATUITY MANAGEMENT PARTY

Gratuity management within the Company is carried out by the Gratuity Control Unit (UPG), which has been established since 2018. In carrying out its duties and responsibilities, the UPG is supported by unit administrators who are appointed or assigned in accordance with the duties and responsibilities established by the Company's Board of Directors regarding the duties and authority of the UPG.

STRUKTUR UNIT PENGENDALIAN GRATIFIKASI (UPG)

Komposisi Unit Pengendalian Gratifikasi (UPG) Perusahaan terdiri dari:

STRUCTURE OF THE GRATUITY CONTROL UNIT (UPG)

The composition of the Company's Gratuity Control Unit (UPG) consists of:

Ketua / Head	Vice President of Human Capital & GRC
Wakil Ketua / Deputy Head	Senior Manager of Governance, Risk, Compliance & Internal Control
Pengarah dan Penanggung Jawab / Director and Person in Charge	Direktur (Fungsi Keuangan & SDM) / Director (Finance & Human Capital Function)

Unit Pengendalian Gratifikasi juga didukung oleh sekretaris dan anggota yang bertugas untuk menjalankan fungsi administratif dan operasional dalam implementasi kebijakan gratifikasi.

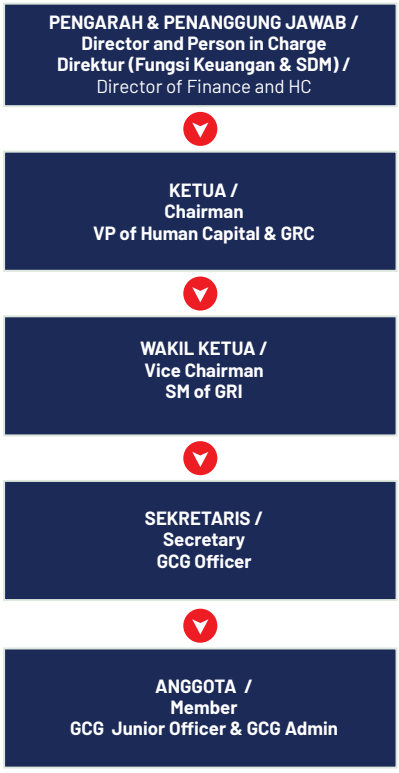
The Gratuity Control Unit is also supported by a secretary and members who are responsible for carrying out administrative and operational functions in the implementation of the gratuity policy.

Struktur Organisasi Unit Pengendali Gratifikasi ini ditetapkan berdasarkan Surat Keputusan Direksi No. PH.01.04/0020/2024 tanggal 31 Oktober 2024, adalah sebagai berikut:

The organizational structure of the Gratuity Control Unit was established pursuant to the Decree of the Board of Directors No. PH.01.04/0020/2024 dated October 31, 2024, and is as follows:

Struktur Pengendali Gratifikasi

Gratuity Control Unit Organizational Structure



TUGAS DAN WEWENANG UNIT PENGENDALIAN GRATIFIKASI

Unit Pengendalian Gratifikasi (UPG) memiliki tugas dan wewenang sebagai berikut:

1. Melakukan sosialisasi/diseminasi/internalisasi atas ketentuan gratifikasi dan penerapan pengendalian gratifikasi.
2. Melakukan kampanye anti gratifikasi.
3. Menerima, menganalisis, dan mengadministrasikan laporan penerimaan gratifikasi.
4. Menerima dan mengadministrasikan laporan penerimaan gratifikasi.
5. Memberikan rekomendasi penanganan laporan gratifikasi, rekomendasi penetapan kepemilikan objek gratifikasi dan rekomendasi pemanfaatan objek gratifikasi yang dilaporkan.
6. Melakukan koordinasi, konsultasi, dan meneruskan laporan penerimaan gratifikasi dengan Komisi Pemberantasan Korupsi (KPK).
7. Melakukan *monitoring* dan evaluasi terhadap pelaksanaan pengendalian gratifikasi di lingkungan Perusahaan.
8. Melaporkan hasil pengendalian gratifikasi kepada Direksi.
9. Melakukan koordinasi dengan unit atau bagian terkait implementasi dan efektivitas pengendalian gratifikasi.
10. Mengusulkan kebijakan pengelolaan, pembentukan lingkungan anti gratifikasi, dan pencegahannya.
11. Melakukan konfirmasi kepada penerima dan/atau pihak ketiga lainnya terkait laporan gratifikasi, jika diperlukan.
12. Merumuskan petunjuk lebih lanjut yang diperlukan untuk pelaksanaan pengendalian gratifikasi di Perusahaan.
13. Mengadministrasikan laporan kegiatan Unit Pengendali Gratifikasi.
14. Menyimpan penerimaan gratifikasi dalam bentuk barang yang tidak mudah busuk/rusak/cepat kadaluarsa sebelum diputuskan penetapan status barang tersebut oleh Komisi Pemberantasan Korupsi (KPK).
15. Melaporkan rekapitulasi laporan penerimaan, penolakan gratifikasi kepada Direksi setiap semester paling lambat 10 hari kerja setelah berakhirnya periode semester.
16. Melaporkan rekapitulasi laporan penerimaan dan penolakan gratifikasi secara periodik ke Komisi Pemberantasan Korupsi (KPK).
17. Melakukan pemantauan dan evaluasi dalam rangka pengendalian gratifikasi.

DUTIES AND AUTHORITY OF THE GRATUITY CONTROL UNIT

The Gratuity Control Unit (UPG) has the following duties and authority:

1. Conducting socialization, dissemination, and internalization of gratuity provisions and the implementation of gratuity controls.
2. Conducting anti-gratuity campaigns.
3. Receiving, analyzing, and administering gratuity receipt reports.
4. Receiving and administering gratuity receipt reports.
5. Providing recommendations on the handling of gratuity reports, recommendations on the determination of ownership of gratuity objects, and recommendations on the utilization of reported gratuity objects.
6. Coordinating, consulting, and forwarding gratuity receipt reports to the Corruption Eradication Commission (KPK).
7. Conducting monitoring and evaluation of the implementation of gratuity controls within the Company's environment.
8. Reporting the results of gratuity controls to the Board of Directors.
9. Coordinating with relevant units or departments on the implementation and effectiveness of gratuity controls.
10. Proposing policies for gratuity management, the establishment of an anti-gratuity environment, and its prevention.
11. Conducting confirmation with the recipient and/or other third parties in relation to gratuity reports, where necessary.
12. Formulating further guidelines required for the implementation of gratuity controls within the Company.
13. Administering activity reports of the Gratuity Control Unit.
14. Storing received gratuity in the form of non-perishable/non-deteriorating/non-rapidly-expiring goods pending a determination of the status of such goods by the Corruption Eradication Commission (KPK).
15. Reporting a recapitulation of gratuity receipt and refusal reports to the Board of Directors every semester, no later than 10 working days after the end of the semester period.
16. Periodically reporting a recapitulation of gratuity receipt and refusal reports to the Corruption Eradication Commission (KPK).
17. Conducting monitoring and evaluation for the purposes of gratuity control.

MEKANISME PELAPORAN PENERIMAAN GRATIFIKASI

Setiap penerimaan, penolakan, dan permintaan gratifikasi wajib dilaporkan oleh pengurus dan karyawan kepada Unit Pengendalian Gratifikasi (UPG) sesuai dengan ketentuan yang berlaku. Seluruh Insan Semen Baturaja dapat menyampaikan laporan melalui berbagai saluran pelaporan yang telah disediakan antara lain:

- Secara langsung ke Unit Pengendalian Gratifikasi (UPG).
- Email: wbs.smbr@sig.id.
- Telepon atau media lain yang dimiliki Perusahaan.

Lebih lanjut, mekanisme pelaporan dapat dilakukan dengan cara:

1. Pelapor mengisi Formulir Pelaporan Gratifikasi yang disediakan oleh UPG atau dapat mengunduh dari Aplikasi *Approval* GCG disertai dokumen pendukung yang berkaitan dengan gratifikasi paling lama 10 (sepuluh) hari kerja setelah tanggal penerimaan.
2. Dalam hal pelaporan penerimaan Gratifikasi telah lewat dari 10 hari kerja maka UPG tidak dapat menerima laporan tersebut dan menyarankan kepada pelapor untuk melaporkan secara langsung kepada Komisi Pemberantasan Korupsi (KPK) baik tertulis maupun melalui aplikasi GoI-KPK paling lambat 30 hari kerja.
3. Penerimaan Gratifikasi dalam bentuk sebagai berikut:
   a. Penerimaan dalam bentuk barang yang mudah busuk/rusak/cepat kedaluwarsa dengan nilai lebih dari Rp200.000 (dua ratus ribu rupiah), dilaporkan paling lama 10 hari kerja setelah tanggal penerimaan.

   b. Penerimaan dalam bentuk barang yang tidak mudah busuk/rusak/cepat kedaluwarsa dilaporkan paling lama 10 hari kerja setelah tanggal penerimaan.

4. UPG wajib segera memberikan respons atas pelaporan penerimaan gratifikasi dari pelapor paling lambat dalam jangka waktu 7 (tujuh) hari kerja setelah laporan diterima.
5. Penetapan status dan perlakuan berdasarkan jenis penerimaan gratifikasi yang diterima adalah sebagai berikut:
   a. Barang yang mudah busuk/rusak/cepat kedaluwarsa.
      - Terhadap barang yang mudah busuk/rusak/cepat kedaluwarsa, setelah menerima laporan penerimaan gratifikasi oleh pelapor, maka Unit Pengendalian Gratifikasi (UPG) menetapkan

MECHANISM FOR REPORTING GRATUITY RECEIPT

Every receipt, refusal, and solicitation of gratuity must be reported by members of management and employees to the Gratuity Control Unit (UPG) in accordance with applicable provisions. All Semen Baturaja personnel may submit reports through the various reporting channels provided, including:

- Directly to the Gratuity Control Unit (UPG).
- Email: wbs.smbr@sig.id
- Telephone or other communication media owned by the Company.

Furthermore, the reporting mechanism may be carried out as follows:

1. The reporter completes the Gratuity Reporting Form provided by the UPG, or may download it from the intranet under the GCG menu, accompanied by supporting documents related to the gratuity, no later than 10 working days after the date of receipt.
2. In the event that a gratuity receipt report is submitted more than 10 working days after receipt, the UPG will be unable to accept the report and will advise the reporter to report directly to the Corruption Eradication Commission (KPK), either in writing or through the GOL-KPK application, no later than 30 working days.
3. Gratuity received in the following forms:
   a. Receipt in the form of perishable/deteriorating/rapidly-expiring goods with a value exceeding Rp200,000 (two hundred thousand rupiah) must be reported no later than 10 working days after the date of receipt.
   b. Receipt in the form of non-perishable/non-deteriorating/non-rapidly-expiring goods must be reported no later than 10 working days after the date of receipt.
4. The UPG is required to promptly respond to gratuity receipt reports from reporters no later than 7 (seven) working days after the report is received.
5. The determination of status and treatment based on the type of gratuity received is as follows:

   a. Perishable/deteriorating/rapidly-expiring goods.
      - With respect to perishable/deteriorating/rapidly-expiring goods, upon receiving a gratuity receipt report from the reporter, the Gratuity Control Unit (UPG) shall determine the decision on

keputusan penyaluran penerimaan gratifikasi kepada pihak-pihak sesuai ketentuan pada Bab II Butir 2.4 angka 3-5 Pedoman ini pada Formulir Pelaporan Gratifikasi yang diajukan pelapor.

- Pelapor wajib melaporkan penyaluran gratifikasi tersebut paling lambat 10 hari kerja setelah tanggal penerimaan disertai Bukti Tanda Terima Penyaluran Gratifikasi.

b. Barang yang tidak mudah busuk/rusak/cepat kedaluwarsa. Terhadap barang yang tidak mudah busuk/rusak/ cepat kedaluwarsa tersebut, maka wajib disimpan oleh Unit Pengendalian Gratifikasi (UPG) sampai dengan ditetapkan status kepemilikan oleh Komisi Pemberantasan Korupsi (KPK).

6. Unit Pengendalian Gratifikasi (UPG) melakukan verifikasi kelengkapan laporan sebelum melaporkan penerimaan gratifikasi yang wajib dilaporkan disertai dengan dokumen pendukung kepada Komisi Pemberantasan Korupsi (KPK) paling lama 10 hari kerja sejak tanggal penerimaan laporan gratifikasi.
7. Dalam hal laporan gratifikasi tidak lengkap, maka laporan gratifikasi disampaikan kembali kepada pelapor untuk dilengkapi. Apabila laporan gratifikasi sebagaimana dimaksud tidak dilengkapi paling lama 10 hari kerja sejak tanggal penerimaan gratifikasi maka laporan gratifikasi tidak dapat ditindaklanjuti.
8. KPK akan melakukan analisa, verifikasi, dan klasifikasi serta memberikan penetapan status gratifikasi atas laporan gratifikasi yang disampaikan oleh Unit Pengendalian Gratifikasi (UPG) paling lama selama 30 hari kerja.
9. Apabila KPK menetapkan gratifikasi tersebut menjadi milik negara maka Unit Pengendalian Gratifikasi (UPG) menginformasikan kepada pelapor penerimaan gratifikasi perihal keputusan tersebut untuk kemudian Unit Pengendali Gratifikasi akan menyerahkan barang yang disimpan kepada negara melalui KPK.
10. Unit Pengendalian Gratifikasi (UPG) membuat rekapitulasi laporan penerimaan dan penolakan gratifikasi serta melaporkannya kepada Direksi secara periodik setiap semester paling lambat 10 hari kerja setelah berakhirnya periode semester tersebut.

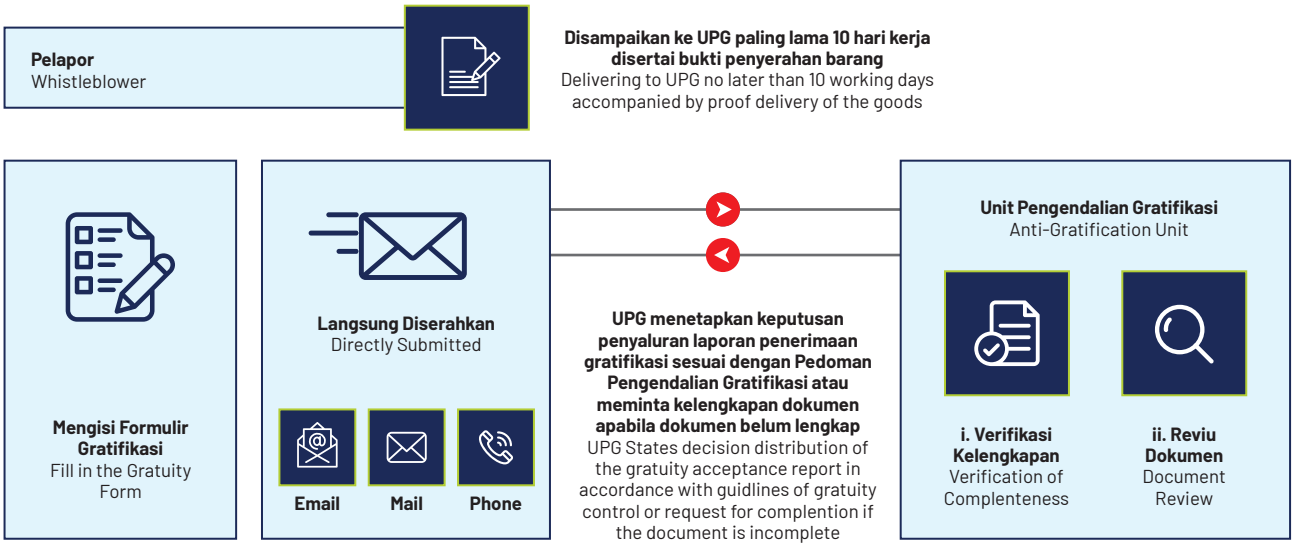
the distribution of the received gratuity to the relevant parties in accordance with the provisions set out in Chapter II, Item 2.4, points 3–5 of these Guidelines, on the Gratuity Reporting Form submitted by the reporter.

- The reporter is required to report the distribution of such gratuity no later than 10 working days after the date of receipt, accompanied by a Gratuity Distribution Receipt.

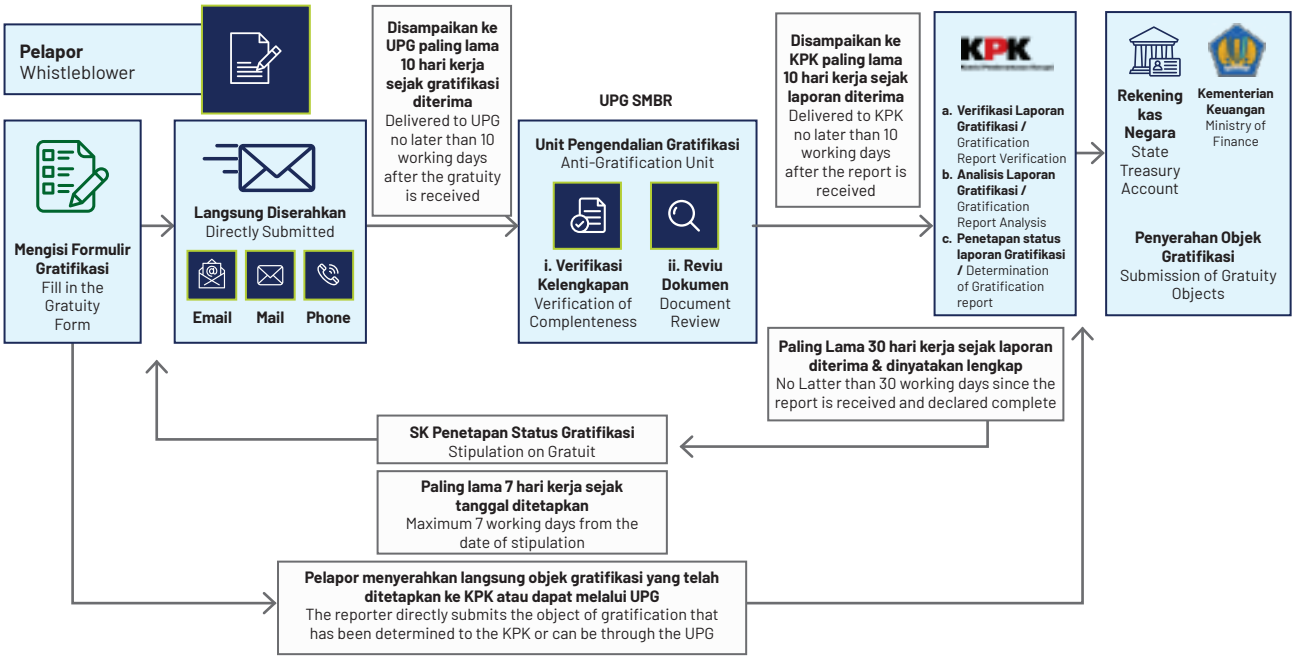
b. Non-perishable/non-deteriorating/non-rapidly-expiring goods. With respect to non-perishable/non-deteriorating/non-rapidly-expiring goods, such items must be stored by the Gratuity Control Unit (UPG) until the ownership status has been determined by the Corruption Eradication Commission (KPK).

6. The Gratuity Control Unit (UPG) shall verify the completeness of the report before submitting the mandatory gratuity receipt report, accompanied by supporting documents, to the Corruption Eradication Commission (KPK) no later than 10 working days from the date of receipt of the gratuity report.
7. In the event that a gratuity report is incomplete, the gratuity report shall be returned to the reporter for completion. If the gratuity report is not completed within no later than 10 working days from the date of receipt of the gratuity, the gratuity report can no longer be followed up.
8. The KPK will conduct analysis, verification, and classification, and will issue a determination of the gratuity status in respect of gratuity reports submitted by the Gratuity Control Unit (UPG) within no later than 30 working days.
9. If the KPK determines that the gratuity becomes state property, the Gratuity Control Unit (UPG) shall inform the gratuity receipt reporter of such decision, after which the Gratuity Control Unit shall surrender the stored goods to the state through the KPK.
10. The Gratuity Control Unit (UPG) shall prepare a recapitulation of gratuity receipt and refusal reports and submit them to the Board of Directors on a periodic basis every semester, no later than 10 working days after the end of the relevant semester period.

Alur Penerimaan Barang Cepat Rusak/Busuk/Kedaluwarsa Alur Penerimaan Barang Cepat Rusak/Busuk/Kedaluwarsa



Alur Penerimaan Laporan Untuk Uang/Setara Uang Report Receipt Flow For Money/Money Equivalents



PELAPORAN DAN SANKSI

Seluruh Insan SMBR atau pihak-pihak eksternal termasuk pelanggan, mitra kerja, dan masyarakat yang tidak terlibat secara langsung, dan mengetahui adanya dugaan pelanggaran gratifikasi yang melibatkan pengurus atau karyawan dapat melaporkan kejadian tersebut melalui media pelaporan resmi yang disediakan oleh Perusahaan.

REPORTING AND SANCTIONS

All SMBR personnel or external parties, including customers, business partners, and members of the public who are not directly involved but are aware of an alleged gratuity violation involving members of management or employees, may report the incident through the official reporting channels provided by the Company.

Setiap Pelanggaran terhadap ketentuan dalam Pedoman Pengendalian Gratifikasi akan dikenakan sanksi sesuai dengan kebijakan internal dan peraturan yang berlaku di Perusahaan.

Any violation of the provisions of the Gratuity Control Guidelines shall be subject to sanctions in accordance with the Company's internal policies and applicable regulations.

SOSIALISASI GRATIFIKASI

Unit Pengendalian Gratifikasi (UPG) memiliki tugas utama dalam pengelolaan, pemantauan, pelaporan gratifikasi, serta menjalankan fungsi pengendalian gratifikasi di lingkungan Perusahaan. Sebagai bentuk komitmen dalam penerapan Budaya Anti Gratifikasi, melaksanakan sosialisasi di antaranya:

1. Sosialisasi Pedoman Pengendalian Gratifikasi kepada seluruh karyawan melalui email resmi perusahaan.
2. Publikasi Pedoman Pengendalian Gratifikasi di website resmi perusahaan di www.semenbaturaja.co.id yang dapat diakses oleh pihak internal maupun eksternal. Selain itu, Perusahaan juga membagikan tautan soft structure GCG yang dapat diakses oleh seluruh karyawan.
3. Pada tanggal 17 Maret 2025, Perusahaan melaksanakan penerapan prinsip-prinsip GCG dengan menerbitkan iklan larangan menerima atau meminta gratifikasi dalam rangka Hari Raya Idul Fitri melalui media sosial perusahaan, 4 (empat) media massa (Sumatera Ekspres, Tribun Sumsel, OKU Ekspres, dan Lampung Post), serta diblasting ke seluruh email karyawan.
4. Penayangan video materi awareness GCG pada televisi internal area lobby gedung utama SMBR.
5. Sosialisasi prinsip 4 No's, Penolakan Gratifikasi dan Pungutan Liar (Pungli) melalui pemasangan banner/spanduk di seluruh site Perusahaan serta diblasting ke seluruh email karyawan.

GRATUITY DISSEMINATION

The Gratuity Control Unit (UPG) has a primary responsibility in the management, monitoring, and reporting of gratuity, as well as in carrying out the gratuity control function within the Company's environment. As a manifestation of its commitment to implementing an Anti-Gratuity Culture, the following socialization activities have been carried out:

1. Dissemination of the Gratuity Control Guidelines to all employees through the Company's official email.
2. Publication of the Gratuity Control Guidelines on the Company's official website at www.semenbaturaja.co.id, which is accessible to both internal and external parties. In addition, the Company also shares a link to the GCG soft structure documents accessible to all employees.
3. On March 17, 2025, the Company implemented GCG principles by publishing an advertisement prohibiting the receipt or solicitation of gratuity in conjunction with the Eid al-Fitr holiday, through the Company's social media, 4 (four) print media outlets (Sumatera Ekspres, Tribun Sumsel, OKU Ekspres, and Lampung Post), and by broadcasting it to all employee emails.
4. Screening of GCG awareness video materials on the internal television in the lobby area of SMBR's main building.
5. Dissemination of the 4 No's principle, Gratuity Refusal, and Illegal Levies (Pungli) through the installation of banners/posters at all Company sites and by broadcasting to all employee emails.

PELATIHAN

Di tahun 2025, Perusahaan telah menyelenggarakan pelatihan gratifikasi. Informasi pelatihan gratifikasi sebagai berikut:

TRAINING

In 2025, the Company conducted gratuity training. Information on the gratuity training is as follows:

Tabel Pelatihan Gratifikasi Tahun 2025 **Table of Gratuity Training in 2025**

No	Pelatihan / Training	Waktu Pelaksanaan / Date of Implementation	Penyelenggara / Organizer
1	Webinar "Rewriting the Rulebook: How AI is Transforming Organizational Compli-ance"	27 Mei 2025 / May 27, 2025	CRMS x ICOPI
2	Bimbingan Teknis Terkait Gratifikasi dan Korupsi / Technical Guidance on Gratuity and Corruption	24 – 26 Juli 2025 / July 24–26, 2025	ACLC – KPK
3	Sharing knowledge terkait seluruh SNI ISO yang berlaku di SMBR / Knowledge Sharing on all applicable SNI ISO standards at SMBR	22-26 September 2025 / September 22–26, 2025	SMBR Learning Academy & Department Internal Audit SMBR
4	Webinar "Membangun Sistem Kepatuhan yang Berkelanjutan dengan ISO 37301" / Webinar "Building a Sustainable Compliance System with ISO 37301"	14 November 2025 / November 14, 2025	Robere & Associates (Indonesia)

Sebagai bentuk edukasi dan penguatan pemahaman terkait pengendalian gratifikasi, Perusahaan juga menyediakan berbagai alat peraga, seperti *roll-up banner* gratifikasi, stiker anti penyuapan dan spanduk edukasi yang ditempatkan di lingkungan Perusahaan. Upaya ini dilakukan untuk mewujudkan lingkungan bisnis yang bersih, transparan, dan bebas dari gratifikasi serta praktik korupsi lainnya.

As a form of education and reinforcement of understanding regarding gratuity control, the Company also provides various educational materials, such as gratuity roll-up banners, anti-bribery stickers, and educational banners placed within the Company's environment. These efforts are undertaken to realize a clean, transparent business environment that is free from gratuity and other corrupt practices.

LAPORAN PENERIMAAN GRATIFIKASI 2025

Di sepanjang tahun 2025, terdapat 16 (enam belas) laporan gratifikasi yang diterima oleh UPG.

Seluruh laporan gratifikasi yang diterima telah ditindaklanjuti oleh Perusahaan sesuai dengan Pedoman Pengendalian Gratifikasi. Sebagai langkah pemanfaatan yang sesuai dengan kebijakan perusahaan, gratifikasi yang diterima telah disalurkan kepada tenaga *cleaning service* dan warga kurang mampu yang berada di sekitar lingkungan Perusahaan.

Komitmen Perusahaan dalam menerapkan Budaya Anti Gratifikasi terus diperkuat dengan edukasi, sosialisasi, serta peningkatan sistem pengendalian internal guna menciptakan lingkungan kerja yang bersih, transparan, dan berintegritas.

GRATUITY RECEIPT REPORT 2025

Throughout 2025, a total of 16 (sixteen) gratification reports were received by the UPG.

Where gratuity reports were received, all gratuity reports received have been followed up by the Company in accordance with the Gratuity Control Guidelines. As a utilization measure in conformity with Company policy, the gratuity received has been distributed to cleaning service staff and economically disadvantaged residents in the vicinity of the Company's environment.

The Company's commitment to implementing an Anti-Gratuity Culture continues to be strengthened through education, dissemination, and the enhancement of the internal control system, in order to create a clean, transparent, and integrity-driven work environment.

KEBIJAKAN ANTI PENYUAPAN

Perusahaan berkomitmen untuk menjalankan seluruh aktivitas bisnis dengan penuh tanggung jawab mematuhi peraturan dan perundang-undangan terkait anti penyuapan yang berlaku. Sejalan dengan komitmen tersebut, Perusahaan senantiasa menerapkan praktik bisnis terbaik yang menjunjung tinggi nilai-nilai etika, integritas dan mendukung upaya pencegahan praktik suap.

ANTI-BRIBERY POLICY

The Company is committed to conducting all business activities responsibly, in compliance with applicable anti-bribery laws and regulations. In line with this commitment, the Company consistently applies best business practices that uphold the values of ethics, integrity, and support for efforts to prevent bribery.

Kebijakan anti penyuapan tertuang dalam Kebijakan Penerapan Tata Kelola Perusahaan yang Baik yang telah disetujui pada tanggal 25 Maret 2024. Dalam kebijakan ini, Perusahaan menetapkan prinsip-prinsip utama sebagai berikut:

1. Mengelola Perusahaan secara amanah, jujur dan adil serta senantiasa menjunjung tinggi etika kerja dalam rangka mencapai Visi, Misi, dan Sasaran Perusahaan.
2. Mematuhi, melaksanakan ketentuan yang tercantum dalam Pedoman GCG, Pedoman Perilaku, *Board Manual*, Pedoman Pengendalian Gratifikasi dan Pedoman Benturan Kepentingan.
3. Meningkatkan nilai Perusahaan secara berkesinambungan, dengan menerapkan Manajemen Risiko dan manajemen pengelolaan secara berhati-hati.
4. Menempatkan semua pihak yang terkait dengan Perusahaan (*Stakeholders*) sebagai mitra kerja yang harmonis dan efektif dalam mencapai tujuan Perusahaan dengan saling menguntungkan.
5. Mengungkapkan informasi yang relevan mengenai Perusahaan kepada pihak-pihak yang berkepentingan secara memadai sesuai dengan peraturan Perusahaan dan perundang-undangan yang berlaku.
6. Menggunakan kewenangan dan harta, fasilitas serta sumber daya Perusahaan semata-mata untuk sesuatu yang bermanfaat demi memajukan kepentingan Perusahaan dan tidak menggunakannya untuk kepentingan yang bertentangan dengan Tujuan Perusahaan.
7. Melakukan pengambilan keputusan yang efektif dan efisien dengan penuh tanggung jawab serta menjauhkan diri dari tindakan menerima dan atau memberikan suap, komisi, hadiah dan pemberian lainnya yang dapat mempengaruhi pengambilan keputusan.
8. Melaksanakan Sistem Manajemen Anti Penyuapan SNI ISO 37001 : 2016 dengan prinsip 4 No's:
   a. *No Bribery* (hindari/menolak segala bentuk suap menyuap dan pemerasan).
   b. *No Kickback* (hindari/menolak meminta komisi, tanda terima kasih baik dalam bentuk uang dan dalam bentuk lainnya).
   c. *No Gift* (hindari/menolak penerimaan/pemberian hadiah atau gratifikasi yang bertentangan dengan peraturan dan ketentuan yang berlaku).

The anti-bribery policy is set out in the Good Corporate Governance Implementation Policy, which was approved on March 25, 2024. In this policy, the Company establishes the following key principles:

1. Managing the Company in a trustworthy, honest, and fair manner, and consistently upholding work ethics in order to achieve the Company's Vision, Mission, and Objectives.
2. Complying with and implementing the provisions set out in the GCG Guidelines, Code of Conduct, Board Manual, Gratuity Control Guidelines, and Conflict of Interest Guidelines.
3. Continuously enhancing the Company's value by implementing Risk Management and prudent management practices.
4. Treating all parties associated with the Company (Stakeholders) as harmonious and effective working partners in achieving the Company's objectives on a mutually beneficial basis.
5. Disclosing relevant information about the Company to interested parties in an adequate manner, in accordance with the Company's regulations and applicable laws and regulations.
6. Using the Company's authority, assets, facilities, and resources solely for purposes that are beneficial to the advancement of the Company's interests, and not using them for purposes that are contrary to the Company's Objectives.
7. Making effective and efficient decisions with full responsibility, and refraining from accepting and/or providing bribes, commissions, gifts, and other forms of giving that may influence decision-making.
8. Implementing the Anti-Bribery Management System (ABMS) SNI ISO 37001:2016 based on the 4 No's principle:
   a. No Bribery (avoid/refuse all forms of bribery and extortion).
   b. No Kickback (avoid/refuse soliciting commissions or expressions of gratitude, whether in monetary or other forms).
   c. No Gift (avoid/refuse the receipt/giving of gifts or gratuity that contravenes applicable rules and regulations).

d. *No Luxurious Hospitality* (hindari/menolak penyambutan dan jamuan yang berlebihan).

9. Bersedia mematuhi dan melaksanakan Komitmen Manajemen Anti Penyuapan dengan sungguh-sungguh.

IMPLEMENTASI SNI ISO 37001:2016 SISTEM MANAJEMEN ANTI PENYUAPAN

Komitmen ini tercermin dalam implementasi SNI ISO 37001:2016 Sistem Manajemen Anti Penyuapan. Di tahun 2023 Perusahaan berhasil memperoleh kembali sertifikat setelah menjalankan audit Resertifikasi SNI ISO 37001:2016. Lebih lanjut, untuk memastikan konsistensi dalam penerapan SMAP, Perusahaan melaksanakan Surveillance Audit II pada tanggal 4-5 Desember 2025 yang dilakukan oleh PT BSI Group Indonesia.

Penerapan Sistem Anti Penyuapan Perusahaan selaras dengan kebijakan pemerintah, sebagaimana tertuang dalam:

- Instruksi Presiden No. 10 Tahun 2016 tentang Aksi Pencegahan dan Pemberantasan Korupsi yang salah satu programnya adalah penyusunan SNI ISO 37001:2016 bagi BUMN dan Sektor Swasta.
- Peraturan Presiden No. 54 Tahun 2018 tentang Strategi Nasional Pencegahan Korupsi.
- Surat Kementerian BUMN Republik Indonesia No. S-17/S. MBU/02/2020, yang mewajibkan BUMN untuk menerapkan dan memperoleh sertifikasi SNI ISO 37001:2016.

KEBIJAKAN ANTI-FRAUD

Perusahaan senantiasa berkomitmen untuk menyelenggarakan praktik bisnis terbaik (*best practice*) yang mengedepankan nilai-nilai etika, integritas dan tanggung jawab dalam menjalankan bisnisnya. Komitmen ini diwujudkan melalui Penerapan Tata Kelola Perusahaan yang Baik (*Good Corporate Governance*), yang ditetapkan dalam Kebijakan Penerapan GCG. Kebijakan ini disosialisasikan kepada seluruh Pengurus, Karyawan dan *Stakeholders* Perusahaan.

Kebijakan anti *fraud* telah diselaraskan dengan SNI ISO 37001:2016 Sistem Manajemen Anti Penyuapan dengan berlandaskan prinsip 4 No's yaitu:

a. *No Bribery* (hindari/menolak segala bentuk suap menyuap dan pemerasan).

d. No Luxurious Hospitality (avoid/refuse excessive reception and entertainment).

11. Being willing to comply with and genuinely implement the Anti-Bribery Management Commitment.

IMPLEMENTATION OF SNI ISO 37001:2016 ANTI-BRIBERY MANAGEMENT SYSTEM

This commitment is reflected in the implementation of SNI ISO 37001:2016 Anti-Bribery Management System. In 2023, the Company successfully re-obtained its certificate following the completion of the SNI ISO 37001:2016 Recertification Audit. Furthermore, to ensure consistency in the implementation of the Anti-Bribery Management System (ABMS), the Company conducted Surveillance Audit II on December 4–5, 2025, carried out by PT BSI Group Indonesia.

The implementation of the Company's Anti-Bribery System is aligned with government policy, as set out in the following:

- Presidential Instruction No. 10 of 2016 concerning the Action Plan for the Prevention and Eradication of Corruption, one of the programs of which is the formulation of SNI ISO 37001:2016 for SOEs and the Private Sector.
- Presidential Regulation No. 54 of 2018 concerning the National Strategy for Corruption Prevention.
- Letter of the Ministry of State-Owned Enterprises of the Republic of Indonesia No. S-17/S.MBU/02/2020, which requires SOEs to implement and obtain certification of SNI ISO 37001:2016.

ANTI-FRAUD POLICY

The Company is consistently committed to conducting best business practices that prioritize the values of ethics, integrity, and responsibility in running its business. This commitment is realized through the implementation of Good Corporate Governance (GCG), as established in the GCG Implementation Policy. This policy is disseminated to all members of Management, Employees, and Stakeholders of the Company.

The anti-fraud policy has been aligned with SNI ISO 37001:2016 Anti-Bribery Management System, based on the 4 No's principle, namely:

a. No Bribery (avoid/refuse all forms of bribery and extortion).

b. *No Kickback* (hindari/menolak meminta komisi, tanda terima kasih baik dalam bentuk uang dan dalam bentuk lainnya).
c. *No Gift* (hindari/menolak penerimaan/pemberian hadiah atau gratifikasi yang bertentangan dengan peraturan dan ketentuan yang berlaku).
d. *No Luxurious Hospitality* (hindari/menolak penyambutan dan jamuan yang berlebihan).

Kebijakan terhadap anti-*fraud* merupakan bagian dari sistem pengendalian internal untuk membangun budaya kepatuhan dan meningkatkan kesadaran terhadap potensi risiko dan konsekuensi tindakan *fraud* dalam Perusahaan.

KEBIJAKAN *INSIDER TRADING*

Insider trading merupakan perdagangan saham Perusahaan atau surat berharga lainnya (obligasi atau opsi saham) yang dilakukan oleh individu Perusahaan yang memiliki akses informasi non publik Perusahaan. Kemudian, praktik *insider trading* merupakan perbuatan ilegal yang dapat merusak citra dan kepercayaan pasar terhadap Perusahaan. Untuk itu, Perusahaan melarang adanya praktik *insider trading* yang dilakukan oleh Insan Semen Baturaja guna menciptakan suatu keadaan pasar yang wajar dan efisien. Hal ini tentunya dilakukan dengan senantiasa memperhatikan keadilan informasi terhadap seluruh pelaku pasar di Pasar Modal.

Perusahaan telah menetapkan kebijakan yang tercantum dalam Pedoman Tata Kelola Perusahaan yang Baik (*Good Corporate Governance*). Kebijakan diatur dalam Pedoman GCG No. M/SMBR/GRC/001 yang disahkan oleh Direksi pada 25 Maret 2024. Kebijakan mengenai larangan *insider trading* juga tertuang dalam Pedoman Benturan Kepentingan (*Conflict of Interest*) No.PH. 01.04/0058/2022 dan Piagam Direksi No. M/SMBR/GRC/002.

Kebijakan tersebut mengatur bahwa orang dalam wajib untuk menjaga dan tidak menyebarkan informasi yang bersifat terbatas dan rahasia agar informasi tersebut tidak disalahgunakan oleh pihak tertentu untuk melakukan pembelian atau penjualan atas saham Perusahaan. Selain itu, Insan Perusahaan yang memiliki akses informasi material Perusahaan tidak boleh menyalahgunakan jabatan dan pekerjaannya dalam mengungkapkan informasi material yang dapat mempengaruhi keputusan Investor.

b. No Kickback (avoid/refuse soliciting commissions or expressions of gratitude, whether in monetary or other forms).
c. No Gift (avoid/refuse the receipt/giving of gifts or gratuity that contravenes applicable rules and regulations).
d. No Luxurious Hospitality (avoid/refuse excessive reception and entertainment).

The anti-fraud policy forms part of the internal control system to build a culture of compliance and raise awareness of potential risks and the consequences of fraudulent conduct within the Company.

INSIDER TRADING POLICY

Insider trading refers to the trading of the Company's shares or other securities (bonds or share options) conducted by individuals within the Company who have access to the Company's non-public information. Insider trading is an illegal act that can damage the Company's image and the market's trust in the Company. Accordingly, the Company prohibits the practice of insider trading by Semen Baturaja personnel in order to create a fair and efficient market environment. This is carried out by consistently observing informational fairness for all market participants in the Capital Market.

The Company has established a policy set out in the Good Corporate Governance (GCG) Guidelines. The policy is governed by GCG Guidelines No. M/SMBR/GRC/001, approved by the Board of Directors on March 25, 2024. The policy on the prohibition of insider trading is also set out in the Conflict-of-Interest Guidelines No. PH.01.04/0058/2022 and the Board of Directors Charter No. M/SMBR/GRC/002.

The policy stipulates that insiders are obligated to safeguard and not disseminate information that is by its nature restricted and confidential, so that such information is not misused by certain parties to conduct purchases or sales of the Company's shares. In addition, Company personnel who have access to material information of the Company must not abuse their position and employment in disclosing material information that may influence Investors' decisions.

Informasi *Insider Trading*

Insan Perusahaan yang memiliki Informasi Orang Dalam dilarang:

1. Melakukan pembelian atau penjualan atas efek Perusahaan atau Perusahaan lain yang melakukan transaksi dengan Perusahaan.
2. Memengaruhi pihak lain untuk melakukan pembelian atau penjualan atas efek Perusahaan dan/atau perusahaan lainnya sebagaimana dimaksud poin 1.
3. Memberi Informasi Orang Dalam kepada pihak mana pun yang patut diduga dapat menggunakan informasi tersebut untuk melakukan pembelian atau penjualan atas efek.

KEPATUHAN TERKAIT KEGIATAN POLITIK

KEBIJAKAN PERUSAHAAN, TERMASUK KEPADA PERUSAHAAN TERAFILIASI

Perusahaan telah mengakomodir Surat Kementerian BUMN No. S-560/S.MBU/10/2023 tentang Keterlibatan Direksi, Dewan Komisaris/Dewan Pengawas dan Karyawan Grup BUMN pada Penyelenggaraan Pemilihan Umum, Pemilihan Kepala Daerah, dan/atau sebagai Pengurus Partai Politik atau Penjabat Kepala Daerah dan Wakil Kepala Daerah di dalam Pedoman Perilaku Etika (*Code of Conduct*) yang mengatur etika terhadap hal-hal khusus seperti aktivitas politik.

SOSIALISASI KEBIJAKAN

Dalam memberikan pemahaman yang baik, Perusahaan telah melakukan sosialisasi Pedoman Perilaku Etika (*Code of Conduct*) kepada seluruh pemangku kepentingan secara berkala. Sosialisasi kebijakan dilakukan melalui email, portal internal, dan *website* Perusahaan yang diberikan kepada semua tingkatan. Hal ini bertujuan agar seluruh Insan Semen Baturaja dapat memahami secara tepat, baik, dan benar. Berkaitan dengan hal tersebut, seluruh Pengurus dan Karyawan juga telah menandatangani Surat Pernyataan Kepatuhan terhadap Pedoman Perilaku yang diperbaharui secara berkala.

SANKSI

Apabila terdapat Karyawan yang terbukti melakukan pelanggaran, maka Perusahaan akan memberikan sanksi atau bentuk disiplin lainnya sesuai dengan yang telah ditentukan dalam Perjanjian Kerja Bersama. Sementara itu, sanksi pada pengurus Perusahaan yaitu Jajaran Direksi atau Jajaran Dewan Komisaris yang melakukan pelanggaran menjadi kewenangan RUPS sesuai dengan peraturan yang

Insider Trading Information

Company personnel who possess Inside Information are prohibited from:

1. Conducting purchases or sales of securities of the Company or of other companies that engage in transactions with the Company.
2. Influencing other parties to conduct purchases or sales of securities of the Company and/or other companies as referred to in point 1.
3. Providing Inside Information to any party that may reasonably be suspected of using such information to conduct purchases or sales of securities.

COMPLIANCE WITH POLITICAL ACTIVITIES

COMPANY POLICY, INCLUDING IN RELATION TO AFFILIATED COMPANIES

The Company has accommodated the Letter of the Ministry of State-Owned Enterprises No. S-560/S.MBU/10/2023 concerning the Involvement of Directors, Commissioners/ Supervisory Board Members, and Employees of the SOE Group in the Administration of General Elections, Regional Head Elections, and/or as Officials of Political Parties or Acting Regional Heads and Deputy Regional Heads, within the Code of Conduct, which governs ethics relating to specific matters such as political activities.

POLICY DISSEMINATION

In order to provide a thorough understanding, the Company has conducted dissemination of the Code of Conduct to all stakeholders on a periodic basis. Policy dissemination is carried out through email, the internal portal, and the Company's website, and is provided to all levels. This aims to ensure that all Semen Baturaja personnel can understand the policy accurately and correctly. In relation to this, all members of Management and Employees have also signed a Statement of Compliance with the Code of Conduct, which is updated periodically.

SANCTIONS

In the event that an Employee is proven to have committed a violation, the Company will impose sanctions or other forms of disciplinary action as stipulated in the Collective Labor Agreement. Meanwhile, sanctions for members of Company Management, namely members of the Board of Directors or the Board of Commissioners who commit violations, fall under the authority of the GMS in accordance with

berlaku. Jika yang melakukan pelanggaran Pedoman Perilaku adalah mitra kerja Perusahaan, maka sanksi yang berlaku sesuai dengan kontrak, peraturan perundang-undangan, dan keputusan Perusahaan.

applicable regulations. If a violation of the Code of Conduct is committed by a business partner of the Company, the applicable sanctions shall be in accordance with the relevant contract, applicable laws and regulations, and the Company's decisions.

PENYEDIAAN DANA UNTUK KEGIATAN POLITIK

Hingga 31 Desember 2025, tidak terdapat pemberian dana untuk kegiatan politik atau kepada partai politik. Hal ini sesuai dengan kebijakan Perusahaan yang tidak diperkenankan untuk menggunakan dana atau aset Perusahaan untuk kontribusi terhadap kepentingan politik.

PROVISION OF FUNDS FOR POLITICAL ACTIVITIES

As of December 31, 2025, no funds have been provided for political activities or to political parties. This is in accordance with the Company's policy, which does not permit the use of Company funds or assets for contributions toward political interests.

KEBIJAKAN PENGADAAN BARANG DAN JASA

Berdasarkan Peraturan Presiden Republik Indonesia No. 12 Tahun 2021 tentang Pedoman Umum Pelaksanaan Pengadaan Barang dan Jasa Badan Usaha Milik Negara, Perusahaan perlu melakukan kerja sama dengan rekanan/ pemasok yang dilalui dengan adanya proses pengadaan barang dan jasa. Dalam hal ini, Perusahaan mengoptimalkan pemberdayaan rekanan/ pemasok lokal. Dengan begitu, proses bisnis keuangan baik dalam jangka pendek maupun jangka panjang akan berjalan dengan lebih mudah.

Hal-hal yang menjadi perhatian Perusahaan dalam pengadaan barang dan jasa adalah sebagai berikut:

1. Melaksanakan tugas secara tertib, disertai rasa tanggung jawab untuk mencapai sasaran, kelancaran dan ketepatan tujuan pengadaan barang & jasa.
2. Bekerja secara profesional, mandiri dan menjaga kerahasiaan informasi yang menurut sifatnya harus dirahasiakan untuk mencegah penyimpangan pengadaan barang dan jasa.
3. Tidak saling mempengaruhi baik langsung maupun tidak langsung yang berakibat persaingan usaha tidak sehat.
4. Menerima dan bertanggung jawab atas segala keputusan yang ditetapkan sesuai dengan kesepakatan tertulis pihak yang terkait.
5. Menghindari dan mencegah terjadinya pertentangan kepentingan pihak yang terkait, baik secara langsung maupun tidak langsung, yang berakibat persaingan usaha tidak sehat dalam pengadaan barang & jasa.
6. Menghindari dan mencegah pemborosan dan kebocoran keuangan negara/Perusahaan.

PROCUREMENT OF GOODS AND SERVICES POLICY

Pursuant to the Presidential Regulation of the Republic of Indonesia No. 12 of 2021 concerning General Guidelines for the Implementation of Procurement of Goods and Services by State-Owned Enterprises, the Company is required to cooperate with partners/suppliers through a procurement process for goods and services. In this regard, the Company optimizes the empowerment of local partners/suppliers, so that financial business processes, both in the short and long term, can operate more smoothly.

The matters to which the Company pays attention in the procurement of goods and services are as follows:

1. Carrying out duties in an orderly manner, accompanied by a sense of responsibility to achieve the objectives, smooth operation, and accuracy of the procurement of goods and services.
2. Working professionally and independently, and maintaining the confidentiality of information that by its nature must be kept confidential, in order to prevent irregularities in the procurement of goods and services.
3. Not influencing one another, either directly or indirectly, in a manner that results in unfair business competition.
4. Accepting and being responsible for all decisions made in accordance with written agreements of the relevant parties.
5. Avoiding and preventing conflicts of interest among the relevant parties, whether directly or indirectly, that may result in unfair business competition in the procurement of goods and services.
6. Avoiding and preventing waste and financial leakage of state/Company funds.

7. Menghindari dan mencegah penyalahgunaan wewenang dan/atau kolusi.
8. Tidak menerima, tidak menawarkan atau tidak menjanjikan pemberian untuk memberi atau menerima hadiah, imbalan, komisi, rabat dan apa saja dari atau kepada siapa pun yang diketahui atau patut diduga berkaitan dengan pengadaan barang & jasa.
9. Semua Rekanan/Vendor wajib memiliki komitmen untuk mencegah penyuapan.
10. Jika diperlukan untuk memastikan penerapan komitmen anti penyuapan Rekanan/Vendor dilakukan melalui audit secara berkala oleh auditor internal maupun eksternal.

11. Setiap pelaksana pengadaan (pihak yang terlibat dalam proses pengadaan) wajib menandatangani Pakta Integritas, Pakta Integritas Pelaksana Pengadaan terpenuhi dengan menyetujui Pakta Integritas wajib menandatangani *form* Pakta Integritas (*hardcopy/ softcopy*).
12. Setiap Rekanan/Vendor penyedia barang & jasa wajib menandatangani Pakta Integritas untuk setiap proses pengadaan barang & jasa.
13. Khusus untuk proses pengadaan barang dan jasa, karyawan yang bertindak sebagai *user* wajib melampirkan Pakta Integritas pemakai barang dan jasa di setiap pengajuan *Purchase Requisition* (PR). Pakta Integritas ditandatangani oleh pejabat yang berwenang.
14. Unit Kerja *Procurement Warehouse* wajib menandatangani Pakta Integritas penerima barang untuk setiap barang yang diterima. Pakta Integritas ditandatangani oleh Ka. Warehouse penerima barang.
15. Direksi melaporkan kepada Dewan Komisaris/Dewan Pengawas mengenai proses dan hasil pengadaan barang & jasa tertentu yang bersifat substansial (bukan bersifat rutin) sebagai penerapan dari prinsip tata kelola perusahaan yang baik.
16. Pengadaan barang & jasa tertentu yang bersifat substansial (bukan bersifat rutin) sebagaimana dimaksud dan ditentukan oleh Direksi dengan persetujuan Dewan Komisaris/Dewan Pengawas.

7. Avoiding and preventing the abuse of authority and/or collusion.
8. Not accepting, offering, or promising to give or receive gifts, remuneration, commissions, rebates, or anything else from or to any party known or reasonably suspected to be related to the procurement of goods and services.
9. All Partners/Vendors are required to have a commitment to preventing bribery.
10. Where necessary, to ensure the implementation of the anti-bribery commitment of Partners/Vendors, periodic audits shall be conducted by internal and/or external auditors.
11. Every procurement executor (party involved in the procurement process) is required to sign an Integrity Pact. The Integrity Pact for procurement executors is fulfilled by agreeing to and signing the Integrity Pact form (hardcopy/softcopy).
12. Every Partner/Vendor providing goods and services is required to sign an Integrity Pact for each goods and services procurement process.
13. Specifically for the goods and services procurement process, employees acting as users are required to attach the Integrity Pact for goods and services users with every Purchase Requisition (PR) submission. The Integrity Pact is signed by the authorized official.
14. The Procurement Warehouse Work Unit is required to sign the Goods Receipt Integrity Pact for every item received. The Integrity Pact is signed by the Head of the receiving Warehouse.
15. The Board of Directors reports to the Board of Commissioners/Supervisory Board on the process and results of certain substantial (non-routine) goods and services procurement activities as part of the implementation of good corporate governance principles.
16. Certain substantial (non-routine) goods and services procurement activities as referred to above are determined by the Board of Directors with the approval of the Board of Commissioners/Supervisory Board.

PROSEDUR DAN TATA CARA PENGADAAN

Perusahaan telah menetapkan prosedur dan tata cara pengadaan barang dan jasa. Mulai dari proses perencanaan, realisasi pengadaan, penerimaan, pemakaian/penggunaan, sampai dengan pengelolaan gudang. Prosedur dan tata cara pengadaan barang dan jasa tersebut tercantum dalam:

1. Peraturan Pemerintah Republik Indonesia (PP RI) No. 50 Tahun 2012 tentang penerapan Sistem Manajemen Keselamatan dan Kesehatan Kerja (SMK3).
2. Peraturan Presiden Republik Indonesia No. 12 Tahun 2021 Tentang Perubahan atas peraturan presiden No. 16 Tahun 2018 tentang Pengadaan Barang/Jasa Pemerintah.
3. Peraturan Menteri BUMN No. PER-2/MBU/03/2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan Badan Usaha Milik Negara.
4. Surat Kementerian BUMN No. S-563/MBU/08/2020 perihal Penggunaan PaDi UMKM pada proses Pengadaan dan Pembelanjaan Barang dan/atau Jasa pada UMKM di Lingkungan BUMN.
5. Surat Kementerian BUMN No. S-1134/MBU/12/2020 perihal Perluasan Implementasi Pasar Digital Usaha Mikro, Kecil dan Menengah (PaDi UMKM).
6. Permen Perindustrian Republik Indonesia No. 16/M-IND/PER/2/2011 tentang ketentuan dan cara perhitungan tingkat komponen dalam negeri.
7. Pedoman Sistem Manajemen Semen Baturaja (SMSB).
8. Pedoman Pengendalian Gratifikasi Perusahaan.
9. Prosedur Uji Kelayakan (*Due Diligence*) PT Semen Baturaja Tbk.
10. Surat Kuasa sentralisasi fungsi dari PT Semen Baturaja Tbk kepada PT Semen Indonesia (Persero) Tbk No. PH.04.04/0038/2023 tanggal 1 April 2023.
11. Pedoman Pengadaan Barang dan/atau Jasa PT Semen Indonesia (Persero) Tbk Nomor M/SIG/PRO/001 revisi 1 tanggal 1 Juni 2024 yang berlaku untuk seluruh Semen Indonesia Grup.
12. Anggaran Dasar PT Semen Baturaja Tbk yang tertuang dalam akta No. 69 tanggal 29 Mei 2024.

PROCUREMENT PROCEDURES AND MECHANISMS

The Company has established procedures and mechanisms for the procurement of goods and services, covering the entire process from planning, procurement realization, receipt, use/utilization, through to warehouse management. The procedures and mechanisms for the procurement of goods and services are set out in the following:

1. Government Regulation of the Republic of Indonesia (PP RI) No. 50 of 2012 concerning the Implementation of the Occupational Health and Safety Management System (SMK3).
2. Presidential Regulation of the Republic of Indonesia No. 12 of 2021 concerning Amendments to Presidential Regulation No. 16 of 2018 concerning Government Procurement of Goods and Services.
3. Regulation of the Minister of State-Owned Enterprises No. PER-2/MBU/03/2023 concerning Guidelines for Governance and Significant Corporate Activities of State-Owned Enterprises.
4. Letter of the Ministry of State-Owned Enterprises No. S-563/MBU/08/2020 concerning the Use of PaDi UMKM in the Procurement and Purchasing Process of Goods and/or Services from MSMEs within the SOE Environment.
5. Letter of the Ministry of State-Owned Enterprises No. S-1134/MBU/12/2020 concerning the Expansion of the Implementation of the Micro, Small, and Medium Enterprise Digital Market (PaDi UMKM).
6. Regulation of the Minister of Industry of the Republic of Indonesia No. 16/M-IND/PER/2/2011 concerning the Provisions and Methods for Calculating the Domestic Component Level.
7. Semen Baturaja Management System (SMSB) Guidelines.
8. Company Gratuity Control Guidelines.
9. Due Diligence Procedure of PT Semen Baturaja Tbk.
10. Power of Attorney for the centralization of functions from PT Semen Baturaja Tbk to PT Semen Indonesia (Persero) Tbk No. PH.04.04/0038/2023 dated April 1, 2023.
11. Guidelines for the Procurement of Goods and/or Services of PT Semen Indonesia (Persero) Tbk No. M/SIG/PRO/001 Revision 1 dated June 1, 2024, applicable to the entire Semen Indonesia Group.
12. Articles of Association of PT Semen Baturaja Tbk as set out in Deed No. 69 dated May 29, 2024.

PELAKSANAAN KEGIATAN 2025

Di sepanjang tahun 2025, Perusahaan telah melakukan aktivitas pengadaan barang dan jasa meliputi:

1. Penggunaan sistem bravo dalam proses pengadaan.
2. Adanya evaluasi vendor performance yang dilakukan per semester.
3. Pelaksanaan proses pengadaan sesuai dengan prosedur & tata cara yang berlaku.
4. Kewajiban untuk melampirkan pakta integritas, untuk rekanan.

2025 ACTIVITIES IMPLEMENTATION

Throughout 2025, the Company conducted goods and services procurement activities, including:

1. Use of the Bravo system in the procurement process.
2. Vendor performance evaluation conducted on a semester basis.
3. Implementation of the procurement process in accordance with applicable procedures and mechanisms.
4. Obligation to attach an Integrity Pact for partners.

RENCANA KEGIATAN 2026

Sejak tanggal 1 Januari 2026, Perusahaan tidak lagi menyusun rencana kegiatan pengadaan barang dan jasa secara mandiri. Hal ini sejalan dengan implementasi kebijakan sentralisasi fungsi procurement di tingkat holding, yaitu PT Semen Indonesia (Persero) Tbk, yang mengelola proses pengadaan secara terintegrasi di seluruh entitas dalam grup. Monitor seluruh proses pengelolaan gudang barang untuk memastikan kelancaran proses.

2026 ACTIVITY PLAN

As of January 1, 2026, the Company no longer independently prepares its goods and services procurement activity plan. This is in line with the implementation of the procurement function centralization policy at the holding level, namely PT Semen Indonesia (Persero) Tbk, which manages the procurement process in an integrated manner across all entities within the group. All warehouse management processes are monitored to ensure the smooth operation of such processes.

DAMPAK KUANTITATIF DARI PELAKSANAAN KEGIATAN

Dampak kuantitatif dari pelaksanaan kegiatan pengadaan barang dan jasa tahun 2025 di antaranya:

1. Pelaksanaan proses pengadaan dilakukan secara terbuka, adil, dan akuntabel tanpa adanya diskriminasi pihak tertentu sesuai dengan prosedur dan tata cara yang berlaku.
2. Proses pengadaan menggunakan sistem bravo sehingga memudahkan vendor dan buyer dalam melakukan proses pengadaan.
3. Pendaftaran rekanan dilakukan secara terbuka di sistem e-proc dan email.

QUANTITATIVE IMPACT OF ACTIVITIES IMPLEMENTATION

The quantitative impact of the 2025 goods and services procurement activities includes the following:

1. The procurement process was conducted in an open, fair, and accountable manner without discrimination against any particular party, in accordance with applicable procedures and mechanisms.
2. The procurement process utilized the Bravo system, facilitating the procurement process for both vendors and buyers.
3. Partner registration was conducted openly through the e-procurement system and email.

CAPAIAN 2025

Pencapaian yang diraih dalam pelaksanaan kegiatan pengadaan barang dan jasa di tahun 2025 di antaranya:

1. Tercapainya Cost Reduction Program.
2. Pemberdayaan UMKM melalui peningkatan belanja ke PADI UMKM.

2025 ACHIEVEMENTS

The achievements realized in the implementation of goods and services procurement activities in 2025 include the following:

1. Achievement of the Cost Reduction Program.
2. Empowerment of MSMEs through increased purchasing through PaDi UMKM.

KEBIJAKAN BENTURAN KEPENTINGAN

Perusahaan telah menetapkan Pedoman Benturan Kepentingan yang disahkan dengan Surat Keputusan Direksi PT Semen Baturaja Tbk No. PH.01.04/0058/2022 yang akan dijadikan panduan dalam penanganan situasi benturan kepentingan. Selain tercantum dalam Pedoman Benturan Kepentingan, kebijakan pencegahan benturan kepentingan juga tercantum dalam Pedoman Tata Kelola Perusahaan yang Baik, Pedoman Perilaku, Piagam Dewan Komisaris dan Piagam Direksi.

Seluruh Insan Semen Baturaja dilarang melakukan tindakan yang berpotensi memiliki benturan kepentingan dan memiliki kepentingan pribadi terhadap setiap penggunaan wewenang yang dapat mempengaruhi kualitas keputusan dan/atau tindakannya. Dalam hal ini, Perusahaan melakukan upaya untuk meminimalisir terjadinya potensi benturan kepentingan di lingkungan Perusahaan, yaitu dengan mewajibkan Dewan Komisaris dan Direksi untuk membuat daftar khusus. Di mana daftar ini memuat keterangan daftar kepemilikan saham Dewan Komisaris, Direksi, beserta keluarganya pada Perusahaan maupun perusahaan lainnya.

Selain itu, Dewan Komisaris dan Direksi juga melakukan penandatanganan Pakta Integritas yang di dalamnya memuat pernyataan tidak memiliki potensi Benturan Kepentingan. Pakta Integritas dan Daftar Khusus ini diperbarui setiap tahunnya secara berkala atau setiap ada perubahan status kepemilikan saham untuk Daftar Khusus. Kedua dokumen tersebut diadministrasikan dandisimpan oleh Department of Human Capital & Governance, Risk,Internal Control.

SOSIALISASI KEBIJAKAN BENTURAN KEPENTING

Secara berkala, Perusahaan juga mensosialisasikan pedoman tersebut melalui portal internal Perusahaan (Intranet), situs Perusahaan, dan melalui email kepada seluruh Insan Semen Baturaja. Upaya ini dilakukan untuk mendukung penerapan Tata Kelola Perusahaan yang Baik (*Good Corporate Governance*) sekaligus meningkatkan pemahaman seluruh Karyawan di lingkup Perusahaan mengenai mekanisme pelaporan benturan kepentingan sesuai pedoman berlaku di Perusahaan.

CONFLICT OF INTEREST POLICY

The Company has established Conflict of Interest Guidelines approved by the Decree of the Board of Directors of PT Semen Baturaja Tbk No. PH.01.04/0058/2022, which serve as a guide in handling conflict of interest situations. In addition to being set out in the Conflict-of-Interest Guidelines, the conflict-of-interest prevention policy is also contained in the Good Corporate Governance Guidelines, the Code of Conduct, the Board Manual, and the Board of Directors Charter.

All Semen Baturaja personnel are prohibited from taking actions that potentially involve a conflict of interest and from having personal interests in any exercise of authority that may affect the quality of their decisions and/or actions. In this regard, the Company undertakes efforts to minimize the occurrence of potential conflicts of interest within the Company's environment, by requiring the Board of Commissioners and the Board of Directors to maintain a special register. This register contains details of the shareholdings of the Board of Commissioners, the Board of Directors, and their respective family members, in both the Company and other companies.

In addition, the Board of Commissioners and the Board of Directors also sign an Integrity Pact, which contains a declaration of having no potential Conflict of Interest. The Integrity Pact and Special Register are updated annually on a periodic basis, or whenever there is a change in shareholding status in the case of the Special Register. Both documents are administered and stored by the Department of Corporate Secretary.

DISSEMINATION OF THE CONFLICT-OF-INTEREST POLICY

On a periodic basis, the Company also disseminates the guidelines through the Company's internal portal (Intranet), the Company's website, and via email to all Semen Baturaja personnel. These efforts are undertaken to support the implementation of Good Corporate Governance (GCG) while simultaneously enhancing the understanding of all Employees within the Company's environment regarding the conflict-of-interest reporting mechanism in accordance with the applicable guidelines.

KEBIJAKAN PEMENUHAN HAK-HAK KREDITUR

Perseroan telah memiliki kebijakan terkait hubungan dengan kreditur dilandasi oleh prinsip transparansi dan akuntabilitas yang diatur dalam pedoman perilaku etika (Code of Conduct) di dalamnya juga terdapat komitmen Perusahaan untuk memenuhi hak-hak kreditur sesuai perjanjian tertulis yang telah disepakati dan mengupayakan tingkat pengembalian secara optimal serta memberikan informasi secara terbuka tentang penggunaan dana untuk menjaga kepercayaan kreditur.

Sepanjang tahun 2025, Perseroan telah memenuhi hak-hak kreditur di antaranya:

1. Melakukan pembayaran pokok dan bunga sesuai jadwal pembayaran kredit.
2. Menyampaikan kepada kreditur Surat Permohonan Konfirmasi Ketentuan Perjanjian Kredit Sindikasi apabila terdapat rencana Penambahan serta Perubahan Anggaran Dasar Perusahaan.
3. Menyampaikan kepada Kreditur suatu Sertifikat Kepatuhan dengan melampirkan laporan keuangan kuartal dan tahunan.
4. Menyampaikan kepada Kreditur Laporan Perhitungan Berkala dan laporan tahunan.

POLICY ON FULFILLMENT OF CREDITORS' RIGHTS

The Company has established a policy regarding its relationship with creditors, founded on the principles of transparency and accountability as governed by the Code of Conduct, which also contains the Company's commitment to fulfilling creditors' rights in accordance with agreed written agreements, endeavoring to achieve optimal returns, and providing open information on the use of funds in order to maintain creditors' trust.

Throughout 2025, the Company fulfilled creditors' rights, including the following:

1. Making principal and interest payments in accordance with the credit payment schedule.
2. Submitting to creditors a Letter of Request for Confirmation of Syndicated Credit Agreement Terms whenever there is a plan to increase or amend the Company's Articles of Association.
3. Submitting to creditors a Compliance Certificate accompanied by quarterly and annual financial reports.
4. Submitting to creditors Periodic Calculation Reports and annual reports.

AKSES INFORMASI DAN DATA PERUSAHAAN

Ketersediaan akses informasi menjadi komitmen bagi Perusahaan. Komitmen ini merupakan bentuk kepatuhan terhadap keterbukaan atas informasi kepada pemangku kepentingan. Informasi mengenai Perusahaan dapat diakses melalui situs www.semenbaturaja.co.id, dalam situs tersebut berisikan informasi terkini, tepat sasaran, efektif dan efisien sehingga mampu memberikan pemahaman publik terkait Perusahaan secara transparan dan konsisten.

Perusahaan juga menyajikan informasi dalam bentuk kegiatan lain seperti RUPS, *public expose*, seminar, pameran dan berbagai kegiatan pengungkapan lainnya. Perusahaan juga selalu menyampaikan informasi dan fakta material kepada Otoritas Jasa Keuangan (OJK) dan Bursa Efek Indonesia (BEI) melalui surat ataupun pelaporan elektronik.

ACCESS TO COMPANY INFORMATION AND DATA

The availability of information access is a commitment of the Company. This commitment constitutes a form of compliance with the obligation of disclosure of information to stakeholders. Information about the Company can be accessed through the website www.semenbaturaja.co.id, which contains up-to-date, targeted, effective, and efficient information, enabling the public to understand the Company in a transparent and consistent manner.

The Company also presents information through other activities such as the GMS, public expose, seminars, exhibitions, and various other disclosure activities. The Company also consistently submits material information and facts to the Financial Services Authority (OJK) and the Indonesia Stock Exchange (IDX) through letters or electronic reporting.

Secara berkala Perusahaan memperbarui informasi dan memberikan kemudahan akses informasi kepada para pemangku kepentingan, sehingga dapat diketahui kondisi Perusahaan secara jelas dan terbuka.

Akses informasi yang disediakan Perusahaan antara lain:

1. **Rapat Umum Pemegang Saham (RUPS)**
   Rapat Umum Pemegang Saham adalah sarana komunikasi Perusahaan dengan pemegang saham untuk menyampaikan informasi mengenai Perusahaan dan memungkinkan Pemegang Saham berpartisipasi dalam pengambilan keputusan yang memerlukan persetujuan pemegang saham.
2. ***Public Expose***
   Public expose adalah suatu pemaparan umum kepada publik untuk menjelaskan mengenai kinerja Perusahaan. Perusahaan menyelenggarakan *public expose* minimal 1 (satu) kali dalam setahun.
3. **Pertemuan dengan Investor dan Analis**
   Pertemuan ini menjadi sarana pertukaran informasi mengenai perkembangan industri dan Perusahaan kepada investor/analis, terutama mengenai kinerja bisnis dan keuangan Perusahaan. Pertemuan ini dapat dilakukan secara individu maupun berkelompok, baik secara tatap muka, telepon ataupun *conference call*.
4. **Laporan Keuangan**
   Laporan keuangan yang diterbitkan oleh Perusahaan terdiri dari laporan keuangan tahunan, tengah tahunan, kuartal pertama, dan periode sembilan bulan. Laporan keuangan tersebut dipublikasikan melalui situs web Perusahaan dan situs web Bursa Efek Indonesia (BEI). Untuk laporan keuangan tahunan dan tengah tahunan, Perusahaan juga mempublikasikan laporan keuangan tersebut melalui situs web Bursa Efek Indonesia dan Situs Web Perseroan.
5. **Laporan Tahunan**
   Sebagai bentuk pertanggungjawaban Direksi dan Dewan Komisaris dalam melakukan pengurusan dan pengawasan terhadap emiten atau perusahaan publik dalam kurun waktu 1 (satu) tahun buku RUPS, maka disusun laporan tahunan sesuai dengan ketentuan yang berlaku. Laporan tahunan tersebut disampaikan kepada pemegang saham, regulator, organisasi massa, media massa, dan masyarakat. Laporan tahunan dipublikasikan melalui situs web Perusahaan dan situs Bursa Efek Indonesia (BEI)

On a periodic basis, the Company updates information and provides ease of access to information for stakeholders, so that the Company's condition can be clearly and openly ascertained.

The information access provided by the Company includes the following:

1. **General Meeting of Shareholders (GMS)**
   The General Meeting of Shareholders is a means of communication between the Company and its shareholders to convey information about the Company and to enable Shareholders to participate in decision-making that requires shareholder approval.
2. **Public Expose**
   A public expose is a general presentation to the public to explain the Company's performance. The Company holds a public expose at least 1 (one) time per year.
3. **Meetings with Investors and Analysts**
   These meetings serve as a means of exchanging information on industry and Company developments with investors/analysts, particularly regarding the Company's business and financial performance. These meetings may be conducted individually or in groups, whether face-to-face, by telephone, or via conference call.
4. **Financial Statements**
   The financial statements published by the Company consist of annual, semi-annual, first quarter, and nine-month period financial statements. These financial statements are published through the Company's website and the Indonesia Stock Exchange (IDX) website. For annual and semi-annual financial statements, the Company also publishes them through a national daily newspaper, presented in accordance with applicable provisions.
5. **Annual Report**
   As a form of accountability of the Board of Directors and the Board of Commissioners in managing and overseeing the issuer or public company over the course of 1 (one) fiscal year of the GMS, an annual report is prepared in accordance with applicable provisions. The annual report is submitted to shareholders, regulators, mass organizations, mass media, and the public. The annual report is published through the Company's website and the Indonesia Stock Exchange (IDX) website.

6. **Situs Web**

   Perusahaan memiliki situs yakni www.semenbaturaja.co.id yang memuat informasi terkini mengenai Perusahaan, termasuk segala hal yang berkaitan dengan Perusahaan, baik dari sisi manajemen, profil perusahaan, tata kelola perusahaan, hingga produk yang dihasilkan. Situs Perusahaan menyajikan informasi dalam dua Bahasa, yakni Bahasa Indonesia dan Bahasa Inggris yang telah memenuhi aturan terkait dengan situs web perusahaan publik yakni POJK No. 8/POJK.04/2015 tentang Situs Web Emiten atau Perusahaan Publik.

7. **Transparansi Penyampaian Laporan ke Otoritas Pasar Modal (BEI dan OJK) serta Kementerian BUMN**

   Sebagai anak perusahaan BUMN yang berstatus perusahaan terbuka, Perusahaan harus menyampaikan laporan kepada Bursa Efek Indonesia, Otoritas Jasa Keuangan, dan Kementerian BUMN.

8. **Siaran Pers**

   Di sepanjang tahun 2025, Perusahaan telah menerbitkan siaran pers sebanyak 61 naskah mengenai:

   a. Informasi mengenai kinerja produksi dan penjualan.
   b. Informasi mengenai Kegiatan CSR.
   c. Informasi mengenai berbagai peristiwa penting perusahaan seperti Ulang Tahun, Rapat Umum Pemegang Saham, Implementasi Teknologi, Ramah Lingkungan, Organisasi Karyawan dan Informasi penting lainnya.
   d. Informasi mengenai Kinerja Keuangan dan Informasi Keuangan lainnya.
   e. Informasi mengenai Prestasi dan Penghargaan yang diperoleh.
   f. Informasi mengenai Progres Investasi (CAPEX).

9. **Email**

   Perusahaan menyediakan akses bagi pemegang saham, investor maupun masyarakat untuk berkomunikasi melalui email resmi Perusahaan yaitu corsec.smbr@sig.id dan wbs.smbr@sig.id.

6. **Website**

   The Company maintains a website at www.semenbaturaja.co.id, which contains up-to-date information about the Company, including all matters relating to the Company, covering management, company profile, corporate governance, and the products produced. The Company's website presents information in two languages, namely Indonesian and English, and complies with the regulations applicable to public company websites, namely OJK Regulation No. 8/POJK.04/2015 concerning the Website of Issuers or Public Companies.

7. **Transparency in Reporting to Capital Market Authorities (IDX and OJK) and the Ministry of State-Owned Enterprises**

   As a subsidiary of a State-Owned Enterprise with the status of a public company, the Company is required to submit reports to the Indonesia Stock Exchange, the Financial Services Authority (OJK), and the Ministry of State-Owned Enterprises.

8. **Press Releases**

   Throughout 2025, the Company published 61 press releases covering:

   a. Information on production and sales performance.
   b. Information on CSR activities.
   c. Information on various significant Company events, such as anniversaries, General Meetings of Shareholders, technology implementation, environmental initiatives, employee organizations, and other important information.
   d. Information on financial performance and other financial information.
   e. Information on achievements and awards received.
   f. Information on investment progress (CAPEX).

9. **Email**

   The Company provides access for shareholders, investors, and the public to communicate through the Company's official email at corsec.smbr@sig.id and wbs.smbr@sig.id.

10. Media Sosial

Perusahaan menyediakan berbagai informasi dan sarana komunikasi kepada pihak eksternal melalui media sosial Perusahaan, antara lain:

Facebook	ptsb.tbk.official
Instagram	@pt.semenbaturaja
X	@ptsb_tbk
Youtube	SemenBaturajaTbk

10. Social Media

The Company provides various information and communication channels to external parties through the Company's social media, including:

Aktivitas media sosial Perusahaan di sepanjang tahun 2025 adalah sebagai berikut:

The Company's social media activities throughout 2025 were as follows:

Aktivitas Media Sosial Tahun 2023-2025

The Company's Social Media Activities in 2023-2025

Media Sosial / *Social Media*	2025	2024	2023
Facebook	15.392	15.944	15.812
Instagram	36.078	32.781	30.337
X	2.213	2.263	2.273
Youtube	1.120	1.064	1.018

PENERAPAN ATAS PEDOMAN TATA KELOLA PERUSAHAAN TERBUKA

Perusahaan telah menetapkan dasar Pedoman Tata Kelola Perusahaan berdasarkan Surat Edaran Otoritas Jasa Keuangan No. 32/SEOJK.04/2015 tentang Pedoman Tata Kelola Perusahaan Terbuka sebagai standar penerapan GCG, yaitu meliputi 5 (lima) aspek yang diturunkan ke dalam 8 (delapan) prinsip dan 25 (dua puluh lima) rekomendasi.

IMPLEMENTATION OF THE OPEN COMPANY CORPORATE GOVERNANCE GUIDELINES

The Company has established the basis of its Corporate Governance Guidelines in accordance with the Circular Letter of the Financial Services Authority (OJK) No. 32/SEOJK.04/2015 concerning the Corporate Governance Guidelines for Public Companies as the standard for GCG implementation, encompassing 5 (five) aspects derived into 8 (eight) principles and 25 (twenty-five) recommendations.

Tabel Implementasi Pedoman Tata Kelola Perusahaan Terbuka

Implementation Table of the Public Company Corporate Governance Guidelines

Prinsip / *Principle*	Rekomendasi / *Recommendation*	Implementasi / *Implementation*
Prinsip 1: Meningkatkan Nilai Penyelenggaraan RUPS / Principle 1: Enhancing the Quality of GMS Administration	1.1 Perusahaan Terbuka memiliki cara atau prosedur teknis pengumpulan suara (voting) baik secara terbuka maupun tertutup yang mengedepankan Independensi, dan kepentingan pemegang saham. / The Public Company has a technical method or procedure for collecting votes (voting), whether open or closed, that prioritizes Independence and the interests of shareholders.	**Terpenuhi / Complied** Perusahaan mempunyai prosedur pengambilan suara dalam pengambilan keputusan atas suatu mata acara yang terdapat dalam Tata Tertib RUPS, dimana sebelumnya Tata Tertib RUPS telah diberikan kepada Pemegang Saham yang hadir dan dijelaskan oleh Pimpinan RUPS saat pembukaan RUPS. Perusahaan telah menunjuk pihak independen yaitu Biro Administrasi Efek PT Datindo Entrycom dan Notaris Aulia Taufani, S.H., dalam melakukan proses penghitungan suara dan/ atau melakukan validasi. / The Company has a voting procedure for decision-making on agenda items set out in the GMS Rules of Procedure, which are provided to attending Shareholders and explained by the GMS Chairperson at the opening of the GMS. The Company has appointed an independent party, namely the Securities Administration Bureau PT Datindo Entrycom and Notary Aulia Taufani, S.H., to conduct the vote counting process and/or perform validation.
	1.2 Seluruh anggota Direksi dan anggota Dewan Komisaris Perusahaan Terbuka hadir dalam RUPS Tahunan. All members of the Board of Directors and the Board of Commissioners of the Public Company are present at the Annual GMS	**Terpenuhi / Complied** Perusahaan telah menyampaikan pemberitahuan dan undangan kepada Direksi dan Dewan Komisaris dan seluruhnya hadir dalam Rapat Umum Pemegang Saham Tahunan. / The Company has submitted notifications and invitations to the Board of Directors and the Board of Commissioners, and all were present at the Annual General Meeting of Shareholders.
	1.3 Ringkasan risalah RUPS tersedia dalam Situs Web Perusahaan Terbuka paling sedikit selama 1 (satu) tahun / The summary of the GMS minutes is available on the Public Company's website for at least 1(one) year.	**Terpenuhi / Complied** Dalam *website* Perusahaan telah tercantum risalah RUPS. / The GMS minutes are available on the Company's website.
Prinsip 2: Meningkatkan Kualitas Komunikasi Perusahaan Terbuka dengan Pemegang Saham atau Investor / Principle 2: Enhancing the Quality of Communication between the Public Company and Shareholders or Investors	2.1 Perusahaan Terbuka memiliki suatu kebijakan komunikasi dengan pemegang saham atau investor. / The Public Company has a communication policy with shareholders or investors.	**Terpenuhi / Complied** Perusahaan telah mempunyai kebijakan terkait komunikasi dengan Pemegang Saham atau investor. Adapun kebijakannya diatur dalam Pedoman Perilaku/*Code of Conduct* (CoC) Perusahaan dan tersedia di *website* Perusahaan / The Company has a policy regarding communication with Shareholders or investors. The policy is governed by the Company's Code of Conduct and is available on the Company's website.
	2.2 Perusahaan Terbuka mengungkapkan kebijakan komunikasi Perusahaan Terbuka dengan pemegang saham atau investor dalam Situs Web / The Public Company discloses its communication policy with shareholders or investors on its website	**Terpenuhi / Complied** Kebijakan terkait komunikasi dengan Pemegang Saham atau investor terdapat dalam *website* Perusahaan pada menu Tata Kelola bagian Kebijakan Perusahaan serta Pedoman Perilaku dan Materi presentasi Perusahaan untuk Pemegang Saham atau Investor tersedia dalam Situs Web Perusahaan untuk memberikan kesetaraan pada Pemegang Saham atau Investor atas pelaksanaan komunikasi / The policy regarding communication with Shareholders or investors is available on the Company's website under the Governance menu, in the Company Policy section, as well as in the Code of Conduct. Company presentation materials for Shareholders or Investors are available on the Company's website to ensure equal access for Shareholders or Investors with respect to communications.

Prinsip / *Principle*	Rekomendasi / *Recommendation*	Implementasi / *Implementation*
Prinsip 3: Memperkuat Keanggotaan dan Komposisi Dewan Komisaris / Principle 3: Strengthening the Membership and Composition of the Board of Commissioners	3.1 Penentuan jumlah anggota Dewan Komisaris mempertimbangkan kondisi Perusahaan Terbuka / The determination of the number of members of the Board of Commissioners takes into account the condition of the Public Company.	**Terpenuhi / Complied** Dewan Komisaris Perusahaan per tanggal 31 Desember 2025 adalah 4 (empat) orang. / The Company's Board of Commissioners as of December 31, 2025 consists of 4 (four) members.
	3.2 Penentuan komposisi anggota Dewan Komisaris memperhatikan keberagaman keahlian, pengetahuan, dan pengalaman yang dibutuhkan. / The determination of the composition of the Board of Commissioners takes into account the diversity of expertise, knowledge, and experience required.	**Terpenuhi / Complied** Penentuan komposisi anggota Dewan Komisaris sesuai persyaratan pengangkatan tercantum di dalam Peraturan OJK No. 33/POJK.04/2014 tentang Direksi dan Dewan Komisaris Emiten Atau Perusahaan Publik. Perusahaan telah memperhatikan keberagaman keahlian, pengetahuan dan pengalaman yang dibutuhkan. Keberagaman jajaran Dewan Komisaris bisa dilihat pada buku laporan tahunan ini pada bagian Profil Dewan Komisaris. / The determination of the composition of the Board of Commissioners in accordance with the appointment requirements is set out in OJK Regulation No. 33/POJK.04/2014 concerning the Board of Directors and Board of Commissioners of Issuers or Public Companies. The Company has taken into account the diversity of expertise, knowledge, and experience required. The diversity of the Board of Commissioners can be viewed in this annual report in the Board of Commissioners Profile section.
Prinsip 4: Meningkatkan Kualitas Pelaksanaan Tugas dan Tanggung Jawab Dewan Komisaris / Principle 4: Enhancing the Quality of the Duties and Responsibilities of the Board of Commissioners	4.1 Dewan Komisaris mempunyai kebijakan penilaian sendiri (*Self-Assessment*) untuk menilai kinerja Dewan Komisaris. / The Board of Commissioners has a Self-Assessment policy to evaluate the performance of the Board of Commissioners.	**Terpenuhi / Complied** Dewan Komisaris telah memiliki kebijakan penilaian sendiri (*Self-Assessment*) untuk menilai kinerja Dewan Komisaris yang tercantum Pedoman GCG dan *Board Manual.* / The Board of Commissioners has a Self-Assessment policy to evaluate the performance of the Board of Commissioners, as set out in the GCG Guidelines and the Board Manual.
	4.2 Kebijakan penilaian sendiri (*Self-Assessment*) untuk menilai kinerja Dewan Komisaris, diungkapkan melalui Laporan Tahunan Perusahaan Terbuka. / The Self-Assessment policy for evaluating the performance of the Board of Commissioners is disclosed through the Public Company's Annual Report.	**Terpenuhi / Complied** Kebijakan penilaian sendiri (*Self-Assessment*) untuk menilai kinerja Dewan Komisaris telah diungkapkan melalui Laporan Tahunan Perusahaan, bagian Tata Kelola Perusahaan, sub bagian Penilaian terhadap Dewan Komisaris dan Direksi. / The Self-Assessment policy for evaluating the performance of the Board of Commissioners has been disclosed through the Company's Annual Report, in the Corporate Governance section, under the sub-section on Assessment of the Board of Commissioners and Board of Directors.
	4.3 Dewan Komisaris mempunyai kebijakan terkait pengunduran diri anggota Dewan Komisaris apabila terlibat dalam kejahatan keuangan. / The Board of Commissioners has a policy regarding the resignation of members of the Board of Commissioners in the event of involvement in financial crimes.	**Terpenuhi / Complied** Dewan Komisaris mempunyai kebijakan terkait pengunduran diri anggota Dewan Komisaris apabila terlibat dalam kejahatan keuangan yang tercantum dalam Anggaran Dasar Perusahaan. / The Board of Commissioners has a policy regarding the resignation of members of the Board of Commissioners in the event of involvement in financial crimes, as set out in the Company's Articles of Association.
	4.4 Dewan Komisaris atau Komite yang menjalankan fungsi Nominasi dan Remunerasi menyusun kebijakan suksesi dalam proses Nominasi anggota Direksi. / The Board of Commissioners or the Committee performing the Nomination and Remuneration function prepares a succession policy in the process of nominating members of the Board of Directors.	**Terpenuhi / Complied** Dewan Komisaris telah memiliki Komite Nominasi dan Remunerasi yang bertanggungjawab dalam membantu melaksanakan fungsi dan tugas Dewan Komisaris terkait Nominasi dan Remunerasi terhadap anggota Direksi serta melakukan penyusunan kebijakan suksesi Direksi. / The Board of Commissioners has a Nomination and Remuneration Committee responsible for assisting in the performance of the Board of Commissioners' functions and duties relating to the Nomination and Remuneration of members of the Board of Directors, as well as for preparing the Board of Directors succession policy.

Prinsip / *Principle*	Rekomendasi / *Recommendation*	Implementasi / *Implementation*
Prinsip 5: Memperkuat Keanggotaan dan Komposisi Direksi / Principle 5: Strengthening the Membership and Composition of the Board of Directors	5.1 Penentuan jumlah anggota Direksi mempertimbangkan kondisi Perusahaan Terbuka serta efektivitas dalam pengambilan keputusan. / The determination of the number of members of the Board of Directors takes into account the condition of the Public Company and the effectiveness of decision-making.	**Terpenuhi / Complied** Direksi yang baru ditunjuk sehingga jumlah Direksi Perusahaan per tanggal 31 Desember 2025 adalah 3 (tiga) orang. / New Directors have been appointed, resulting in the Company's Board of Directors as of December 31, 2025 consisting of 3 (three) members.
	5.2 Penentuan komposisi anggota Direksi memperhatikan, keberagaman keahlian, pengetahuan, dan pengalaman yang dibutuhkan / The determination of the composition of the Board of Directors takes into account the diversity of expertise, knowledge, and experience required.	**Terpenuhi / Complied** Penentuan komposisi anggota Direksi sesuai persyaratan pengangkatan tercantum di dalam Peraturan OJK No. 33/POJK.04/2014 tentang Direksi dan Dewan Komisaris Emiten Atau Perusahaan Publik. Perusahaan telah memperhatikan keberagaman keahlian, pengetahuan, dan pengalaman yang dibutuhkan. Keberagaman anggota Direksi bisa dilihat pada buku laporan tahunan ini pada bagian Profil Direksi. / The determination of the composition of the Board of Directors in accordance with the appointment requirements is set out in OJK Regulation No. 33/POJK.04/2014 concerning the Board of Directors and Board of Commissioners of Issuers or Public Companies. The Company has taken into account the diversity of expertise, knowledge, and experience required. The diversity of the Board of Directors can be viewed in this annual report in the Board of Directors Profile section.
	5.3 Anggota Direksi yang membawahi bidang akuntansi atau keuangan memiliki keahlian dan/atau pengetahuan di bidang akuntansi. / The member of the Board of Directors overseeing the accounting or finance function has expertise and/or knowledge in the field of accounting.	**Terpenuhi / Complied** Masing-masing Direksi telah memiliki keahlian sesuai bidangnya. Direktur (Fungsi Keuangan dan SDM) Perusahaan adalah seorang ahli keuangan yang berpengalaman serta memiliki latar belakang pendidikan keuangan / Each member of the Board of Directors has expertise in their respective field. The Company's Director (Finance & Human Capital Function) is an experienced financial expert with a financial educational background.
Prinsip 6: Meningkatkan Kualitas Pelaksanaan Tugas dan Tanggung Jawab Direksi. / Principle 6: Enhancing the Quality of the Duties and Responsibilities of the Board of Directors	6.1 Direksi mempunyai kebijakan penilaian sendiri (*Self-Assessment*) untuk menilai kinerja Direksi / The Board of Directors has a Self-Assessment policy to evaluate the performance of the Board of Directors.	**Terpenuhi / Complied** Direksi telah memiliki kebijakan penilaian sendiri *(Self-Assessment)* untuk menilai kinerja Direksi yang tercantum dalam Pedoman GCG dan Piagam Direksi. / The Board of Directors has a Self-Assessment policy to evaluate the performance of the Board of Directors, as set out in the GCG Guidelines and the Board of Directors Charter.
	6.2 Kebijakan penilaian sendiri (*Self-Assessment*) untuk menilai kinerja Direksi diungkapkan melalui laporan Tahunan Perusahaan Terbuka. / The Self-Assessment policy for evaluating the performance of the Board of Directors is disclosed through the Public Company's Annual Report.	**Terpenuhi / Complied** Kebijakan penilaian sendiri (*Self-Assessment*) untuk menilai kinerja Direksi telah diungkapkan melalui Laporan Tahunan Perusahaan bagian Tata Kelola Perusahaan sub bagian penilaian terhadap Dewan Komisaris dan Direksi. / The Self-Assessment policy for evaluating the performance of the Board of Directors has been disclosed through the Company's Annual Report, in the Corporate Governance section, under the sub-section on Assessment of the Board of Commissioners and Board of Directors.
	6.3 Direksi mempunyai kebijakan terkait pengunduran diri anggota Direksi apabila terlibat dalam kejahatan keuangan. / The Board of Directors has a policy regarding the resignation of members of the Board of Directors in the event of involvement in financial crimes.	**Terpenuhi / Complied** Direksi mempunyai kebijakan terkait pengunduran diri anggota Direksi apabila terlibat dalam kejahatan keuangan yang tercantum dalam Anggaran Dasar Perusahaan. / The Board of Directors has a policy regarding the resignation of members of the Board of Directors in the event of involvement in financial crimes, as set out in the Company's Articles of Association.

Prinsip / *Principle*	Rekomendasi / *Recommendation*	Implementasi / *Implementation*
Prinsip 7: Meningkatkan Aspek Tata Kelola Perusahaan melalui Partisipasi Pemangku Kepentingan / Principle 7: Enhancing Corporate Governance Aspects through Stakeholder Participation	7.1 Perusahaan Terbuka memiliki kebijakan untuk mencegah terjadinya *insider trading*. / The Public Company has a policy to prevent insider trading.	**Terpenuhi / Complied** Perusahaan telah memiliki kebijakan *insider trading*. / The Company has an insider trading policy.
	7.2 Perusahaan Terbuka memiliki kebijakan anti korupsi dan anti-*fraud*. / The Public Company has an anti-corruption and anti-fraud policy.	**Terpenuhi / Complied** Perusahaan telah memiliki kebijakan anti korupsi dan anti-*fraud*. / The Company has an anti-corruption and anti-fraud policy.
	7.3 Perusahaan Terbuka memiliki kebijakan tentang seleksi dan peningkatan kemampuan Pemasok atau Vendor. / The Public Company has a policy on the selection and capacity building of Suppliers or Vendors.	**Terpenuhi / Complied** Perusahaan telah memiliki kebijakan pengadaan barang dan jasa. / The Company has a goods and services procurement policy.
	7.4 Perusahaan Terbuka memiliki kebijakan tentang pemenuhan hak-hak Kreditur. / The Public Company has a policy on the fulfillment of Creditors' rights.	**Terpenuhi / Complied** Perusahaan mengatur kebijakan tentang pemenuhan hak-hak Kreditur dalam Pedoman GCG dan Pedoman Perilaku (*Code of Conduct*) Perusahaan / The Company governs the policy on the fulfillment of Creditors' rights in the GCG Guidelines and the Company's Code of Conduct.
	7.5 Perusahaan Terbuka memiliki kebijakan *Whistleblowing System*. / The Public Company has a Whistleblowing System policy.	**Terpenuhi / Complied** Kebijakan *Whistleblowing System* diatur di dalam Prosedur Pelaporan Pelanggaran/*Whistleblowing System* (WBS) dan Manual WBS. / The Whistleblowing System policy is governed in the Violation Reporting Procedure/Whistleblowing System (WBS) and the WBS Manual.
	7.6 Perusahaan Terbuka memiliki kebijakan pemberian insentif jangka panjang kepada Direksi dan Karyawan. / The Public Company has a policy on the provision of long-term incentives for the Board of Directors and Employees.	**Terpenuhi / Complied** Perusahaan telah memiliki kebijakan mengenai insentif jangka panjang yang diatur dalam Perjanjian Kerja Bersama (PKB). / The Company has a policy on long-term incentives as governed in the Collective Labor Agreement (CLA).
Prinsip 8 Meningkatkan Pelaksanaan Keterbukaan Informasi / Principle 8: Enhancing the Implementation of Information Disclosure	8.1 Perusahaan Terbuka memanfaatkan penggunaan teknologi informasi secara lebih luas selain Situs Web sebagai media keterbukaan informasi. / The Public Company utilizes information technology more broadly beyond the website as a medium for information disclosure.	**Terpenuhi / Complied** Selain website, Perusahaan memanfaatkan teknologi informasi dan aplikasi media sosial lainnya seperti melalui portal internal, email, Instagram, X, Facebook dan YouTube. / In addition to its website, the Company utilizes information technology and other social media applications, including the internal portal, email, Instagram, X, Facebook, and YouTube.
	8.2 Laporan Tahunan Perusahaan Terbuka mengungkapkan pemilik manfaat akhir dalam kepemilikan saham Perusahaan Terbuka paling sedikit 5% (lima persen), selain pengungkapan pemilik manfaat akhir dalam kepemilikan saham Perusahaan Terbuka melalui pemegang saham utama dan pengendali. / The Annual Report of the Public Company discloses the ultimate beneficial owner in the shareholding of the Public Company of at least 5% (five percent), in addition to the disclosure of the ultimate beneficial owner in the shareholding of the Public Company through the principal and controlling shareholders.	**Terpenuhi / Complied** Dalam Laporan Tahunan Tahun Buku 2025 telah mengungkapkan Struktur Pemegang Saham dengan Kepemilikan lebih dari 5% (lima persen) per 31 Desember 2025. / The Annual Report for the 2025 Fiscal Year discloses the Shareholder Structure with Shareholdings of more than 5% (five percent) as of December 31, 2025.

Tanggung Jawab Sosial dan Lingkungan

Corporate Social and Environmental Responsibility



07





TANGGUNG JAWAB SOSIAL DAN LINGKUNGAN (TJSL)

Sebagai bagian dari entitas bisnis yang beroperasi di sektor industri semen serta berkaitan dengan sumber daya alam, SMBR menunjukkan komitmen berkelanjutan dalam mendukung pembangunan yang inklusif dan berwawasan lingkungan melalui program Tanggung Jawab Sosial dan Lingkungan (TJSL). Seluruh inisiatif yang dijalankan berlandaskan pada ketentuan regulasi yang berlaku serta prinsip tata kelola perusahaan yang baik (Good Corporate Govenrnance/GCG), Sehingga mampu memberikan kontribusi yang terukur dan berkelanjutan bagi aspek ekonomi, sosial, dan lingkungan.

SMBR menempatkan Tanggung Jawab Sosial dan Lingkungan (TJSL) sebagai bagian integral dari strategi bisnis Perusahaan yang tidak hanya berfungsi sebagai wujud kepedulian sosial, tetapi juga sebagai instrumen strategis dalam membangun hubungan yang harmonis dan berkelanjutan dengan para pemangku kepentingan, termasuk masyarakat, pemerintah, mitra usaha, serta lingkungan sekitar. Dalam kerangka tersebut, Perusahaan merancang program TJSL secara

CORPORATE SOCIAL AND ENVIRONMENTAL RESPONSIBILITY (CSR)

As part of a business entity operating in the cement industry sector and closely associated with natural resources, SMBR demonstrates an ongoing commitment to supporting inclusive and environmentally conscious development through its Corporate Social Responsibility (CSR) programs. All initiatives are carried out in accordance with applicable regulatory provisions and the principles of Good Corporate Governance (GCG), thus enabling the Company to make measurable and sustainable contributions to economic, social, and environmental aspects.

SMBR places Corporate Social Responsibility (CSR) as an integral part of the Company's business strategy, serving not only as a manifestation of social awareness but also as a strategic instrument to foster harmonious and sustainable relationships with stakeholders, including the community, government, business partners, and the surrounding environment. Within this framework, the Company designs CSR programs effectively and on target through a systematic

efektif dan tepat sasaran melalui pendekatan manajemen public relations yang sistematis, dimulai dari identifikasi isu strategis, penyusunan perencanaan program, pelaksanaan kegiatan, hingga evaluasi sebagai dasar perbaikan berkelanjutan.

public relations management approach, starting from the identification of strategic issues, program planning, activity implementation, and evaluation as a basis for continuous improvement.

Seluruh proses tersebut dilaksanakan dengan mengacu pada regulasi yang berlaku, serta diperkuat oleh Peraturan Menteri Badan Usaha Milik Negara Republik Indonesia Nomor PER-1/MBU/03/2023 tentang Penugasan Khusus dan Program Tanggung Jawab Sosial dan Lingkungan Badan Usaha Milik Negara, yang menggantikan regulasi sebelumnya. Dengan kerangka ini, pelaksanaan TJSL tidak hanya bersifat administratif, tetapi menjadi suatu sistem yang terintegrasi, terarah, dan berorientasi pada penciptaan dampak berkelanjutan.

All processes are carried out in accordance with applicable regulations and are further strengthened by the Regulation of the Minister of State-Owned Enterprises of the Republic of Indonesia No. PER-1/MBU/03/2023 concerning Special Assignments and Social and Environmental Responsibility Programs for State-Owned Enterprises, which replaces the previous regulation. With this framework, the implementation of CSR is not merely administrative, but has become an integrated, targeted system oriented toward creating sustainable impact.

Program TJSL SMBR dilaksanakan dengan mengacu pada 4 (empat) pilar utama TJSL BUMN. Pilar TJSL mencakup pada 17 Tujuan Pembangunan Berkelanjutan, yaitu:

1. Tanpa Kemiskinan;
2. Tanpa Kelaparan;
3. Kehidupan Sehat dan Sejahtera;
4. Pendidikan Berkualitas;
5. Kesetaraan Gender;
6. Air Bersih dan Sanitasi Layak;
7. Energi Bersih dan Terjangkau;
8. Pekerjaan Layak dan Pertumbuhan Ekonomi;
9. Industri, Inovasi dan Infrastruktur;
10. Berkurangnya Kesenjangan;
11. Kota dan Pemukiman yang Berkelanjutan;
12. Konsumsi dan Produksi yang Bertanggung Jawab;
13. Penanganan Perubahan Iklim;
14. Ekosistem Lautan;
15. Ekosistem Daratan;
16. Perdamaian, Keadilan dan Kelembagaan yang Tangguh;
17. Kemitraan untuk Mencapai Tujuan.

SMBR's CSR programs are implemented by referring to the four main pillars of the CSR of State-Owned Enterprises (SOEs). These pillars encompass the 17 Sustainable Development Goals (SDGs), namely:

1. No Poverty;
2. Zero Hunger;
3. Good Health and Well-being;
4. Quality Education;
5. Gender Equality;
6. Clean Water and Sanitation;
7. Affordable and Clean Energy;
8. Decent Work and Economic Growth;
9. Industry, Innovation, and Infrastructure;
10. Reduced Inequalities;
11. Sustainable Cities and Communities;
12. Responsible Consumption and Production;
13. Climate Action;
14. Life Below Water;
15. Life on Land;
16. Peace, Justice, and Strong Institutions;
17. Partnerships for the Goals.

Pilar Program TJSL SMBR **SMBR's CSR Program Pillars**

Pilar / *Pillar*	Poin TPB / *SDG Point*
Pilar Pembangunan Sosial / Social Development Pillar	
Pilar Pembangunan Ekonomi / Economic Development Pillar	
Pilar Pembangunan Lingkungan / Environmental Development Pillar	
Pilar Pembangunan Hukum dan Tata Kelola / Legal and Governance Development Pillar	

Program TJSL SMBR diharapkan dapat meningkatkan *corporate image* dan memperkuat *corporate business*. program TJSL SMBR juga ditujukan untuk dapat memberikan dampak positif bagi masyarakat dan lingkungan untuk mencapai Tujuan Pembangunan Berkelanjutan.

SMBR's CSR programs are expected to enhance the corporate image and strengthen the corporate business. The CSR programs are also designed to deliver positive impacts for the community and the environment in order to achieve the Sustainable Development Goals.

Di tahun 2025, realisasi program TJSL SMBR yang dilakukan adalah sebagai berikut

In 2025, the implementation of SMBR's CSR programs was as follows:

PILAR PEMBANGUNAN SOSIAL / SOCIAL DEVELOPMENT PILLAR

Tanggal / *Date*	Uraian / *Description*	Dokumentasi / *Documentation*
7 Januari 2026 / January 7, 2026	**Program Pendidikan Bermutu / Program Pendidikan Bermutu** Semen Baturaja bersama tiga BUMN PTBA, PUSRI dan HK berbagi kasih Natal untuk dua panti asuhan di Sumatera Selatan. Kegiatan ini merupakan bagian dari rangkaian program CSR "Natal bersama 2024 Kementerian BUMN dan BUMN" dari area regional Sumatera Selatan. Bantuan disalurkan pada Selasa 7 Januari 2025 berupa 2,46 ton beras kemasan, 460 kg gula kemasan, dan 460 liter minyak goreng kemasan dengan total nilai Rp 50.000.000,-. Rangkaian program CSR "Natal bersama 2024 Kementerian BUMN dan BUMN". / Semen Baturaja, in collaboration with three other State-Owned Enterprises (PTBA, PUSRI, and HK), shared Christmas blessings with two orphanages in South Sumatra. This activity was part of the "2024 Christmas with SOEs" CSR program series organized by the Ministry of SOEs and SOEs in the South Sumatra regional area. The assistance was distributed on Tuesday, January 7, 2025, in the form of 2.46 tons of packaged rice, 460 kg of packaged sugar, and 460 liters of packaged cooking oil, with a total value of Rp50,000,000. This was part of the "2024 Christmas with SOEs" CSR program series.	
27 Februari 2025 / February 27, 2025	**Program BERLIAN (Berdaya Ibu Anak dan Lansia) / Program BERLIAN (Berdaya Ibu Anak dan Lansia)** Dalam Program Pengentasan Kemiskinan Ekstrem (PKE) Kabupaten / Kota se- Sumatera Selatan dengan memberikan sembako sebanyak 1117 Paket Sembako yang terdiri dari beras kemasan 5 kg, minyak goreng kemasan 1 liter, dan 2 pack mie instan. Kegiatan dilaksanakan pada hari Rabu, 27 Februari 2025 di Camat Baturaja Barat yang dibagikan kepada masyarat wilayah Baturaja Barat dan Baturaja Timur. Melalui kegiatan ini SMBR mengharapkan dapat menurunkan angka kemiskinan masyarakat sekitar. / As part of the Extreme Poverty Alleviation Program (EPAP) in regencies and cities across South Sumatra, SMBR distributed 1,117 food packages consisting of 5 kg of packaged rice, 1 liter of packaged cooking oil, and 2 packs of instant noodles. The activity was carried out on Wednesday, February 27, 2025, at the Baturaja Barat sub-district office and distributed to communities in the Baturaja Barat and Baturaja Timur areas. Through this initiative, SMBR hopes to help reduce the poverty rate among local communities.	
15 Mei 2025 / May 15, 2025	**Program DAYA MERDEKA (Didik Agen Berkarya Merdeka) / Program DAYA MERDEKA (Didik Agen Berkarya Merdeka)** Program pengembangan pemberdayaan masyarakat bekerjasama dengan Palcomtech Baturaja menggelar pelatihan komputer & digital skill bagi lulusan SAM/SMK yang terdiri dari 22 peserta dari wilayah ring 1. kegiatan ini berlangsung selama 2 bulan yang bertujuan membekali generasi muda dengan kemampuan teknologi yang relewan dan siap pakai / The community empowerment development program, in collaboration with Palcomtech Baturaja, organized computer and digital skills training for high school/vocational school graduates, involving 22 participants from the Ring 1 area. This two-month program aimed to equip young people with relevant and practical technological skills.	

Tanggal / *Date*	Uraian / *Description*	Dokumentasi / *Documentation*
4 - 5 Juni 2025	**Program SMBR Membangun Negeri /** **Program SMBR Membangun Negeri** Semen Baturaja memberikan bantuan berupa 13 ekor sapi kurban senilai Rp 315.000.000 dalam rangka memperingati Hari Raya Idul Adha 1446 H. Bantuan dibagikan untuk warga Ring 1 di 3 (tiga) site Perusahaan. Dengan pembagian sebanyak 2 ekor sapi untuk Site Lampung pada tanggal 04 Juni 2025, 1 ekor sapi untuk Site Palembang pada tanggal 05 Juni 2025, dan 10 ekor sapi untuk Site Baturaja. Melalui bantuan ini diharapkan dapat membawa manfaat langsung dan memperkuat hubungan harmonis antara Perseroan dengan Masyarakat. / Semen Baturaja provided sacrificial cattle in commemoration of Eid al-Adha 1446 H. A total of 13 cattle, valued at Rp315,000,000, were distributed to residents in the Ring 1 area across the Company's three sites. Two cattle were distributed to the Lampung Site on June 4, 2025, one cattle to the Palembang Site on June 5, 2025, and ten cattle to the Baturaja Site. Through this assistance, the Company hopes to deliver direct benefits and strengthen harmonious relations with the community.	

PILAR PEMBANGUNAN EKONOMI ECONOMIC DEVELOPMENT PILLAR

Tanggal / *Date*	Uraian / *Description*	Dokumentasi / *Documentation*
22 September / September 22, 2025	**Program SMBR Membangun Negeri /** **Program SMBR Membangun Negeri** Semen Baturaja turut serta mendukung dalam program yang dilaksanakan oleh Kodim 0403 kegiatan renovasi rumah tidak layak huni sebanyak total 50 unit rumah. Pada kegiatan ini, SMBR ikut merenovasi sebanyak 3 unit rumah tidak layak huni. Rumah yang direnovasi Adalah tipe 36 dengan budget sebesar Rp 70.000.000,- untuk masing masing rumah, dengan total bantuan sebesar Rp 210.000.000,- . Melalui bantuan ini Semen Baturaja berharap dapat memberikan rumah layak huni untuk masyarakat, sehingga memiliki tempat tinggal yang lebih layak. / Semen Baturaja participated in a program organized by Kodim 0403 for the renovation of uninhabitable homes, with a total of 50 houses being renovated. In this initiative, SMBR contributed by renovating 3 uninhabitable houses. The renovated houses were type 36, with a budget of Rp70,000,000 for each house, amounting to a total assistance of Rp210,000,000. Through this support, Semen Baturaja hopes to provide decent housing for the community, enabling residents to have more suitable living conditions.	

Tanggal / *Date*	Uraian / *Description*	Dokumentasi / *Documentation*
30 September 2025 / September 30, 2025	**Program BATIK (Baturaja Ternak Ikan Kreatif) / Program BATIK (Baturaja Ternak Ikan Kreatif)** Semen Baturaja menunjukkan komitmennya melalui program pemberdayaan masyarakat Ring 1, pada September 2025 melaksanakan Sosialisasi Program Unggulan Berkelanjutan, yaitu Rumah Cacing Berdaya (RUCIDA) dan Baturaja Ternak Ikan Kreatif (BATIK) di Kantor Lurah Air Gading Kecamatan Baturaja Barat. Melalui program RUCIDA dan BATIK diharapkan dapat memberikan manfaat bagi masyarakat Ring 1 dan meningkatkan keterampilan masyarakat, khususnya dalam bidang pengolahan limbah organik, budidaya perikanan dan pertanian terpadu. / Semen Baturaja demonstrated its commitment through the Ring 1 community empowerment program by conducting a Socialization of Sustainable Flagship Programs in September 2025. The programs, Rumah Cacing Berdaya (RUCIDA) and Baturaja Ternak Ikan Kreatif (BATIK), were introduced at the Air Gading Sub-district Office, Baturaja Barat. Through the RUCIDA and BATIK programs, the Company aims to benefit the Ring 1 community and enhance community skills, particularly in organic waste processing, aquaculture, and integrated agriculture.	

PILAR PEMBANGUNAN LINGKUNGAN / ENVIRONMENTAL DEVELOPMENT PILLAR

Tanggal / *Date*	Uraian / *Description*	Dokumentasi / *Documentation*
17 April 2025 / April 17, 2025	**Program SMBR BEE FARM / Program SMBR BEE FARM** Semen Baturaja kembali menggelar Pelatihan dan Penyerahan Log Madu di kantor Desa Pusar Kecamatan Baturaja Barat. Penyerahan log madu sebanyak 15 log, alat panen madu (1 set) dan APD untuk panen (1 set) berupa bibit lebah madu trigona. Melalui program Economic & Education Bee Farm dapat memberikan pengetahuan tentang bagaimana memulai kegiatan ternak lebah trigona dan manfaat mengkonsumsi madu untuk kesehatan. Kegiatan ini diharapkan dapat membantu meningkatkan kemampuan masyarakat dalam ternak lebah, serta kelak dapat membantu perekonomian bagi masyarakat Desa Pusar. / Semen Baturaja held another Training and Distribution of Honey Logs at the Pusar Village Office, Baturaja Barat District. The distribution included 15 honey logs, a set of honey harvesting equipment, and personal protective equipment (PPE) for harvesting, consisting of trigona bee colonies. Through the Economic & Education Bee Farm program, participants gained knowledge on how to start trigona bee farming and the health benefits of honey consumption. This initiative is expected to help improve the community's skills in beekeeping and, in the future, support the local economy of Pusar Village.	

Tanggal / *Date*	Uraian / *Description*	Dokumentasi / *Documentation*
11 November 2025 / November 11, 2025	**Program BATIK (Baturaja Ternak Ikan Kreatif) / Program BATIK (Baturaja Ternak Ikan Kreatif)** Semen Baturaja Resmikan Program Rumah Cacing Berdaya (RUCIDA) dan Baturaja Ternak Ikan Kreatif (BATIK) di Air Gading untuk mendukung pemberdayaan masyarakat melalui program Tanggung Jawab Sosial dan Lingkungan (TJSL). / Semen Baturaja inaugurated the Rucida and Batik in Air Gading Programs to Support Community Empowerment through the Corporate Social Responsibility (CSR) program. Program unggulan yang diresmikan adalah RUCIDA dan BATIK di Kelurahan Air Gading Kecamatan Baturaja Barat Kabupaten Ogan Komering Ulu (OKU) Sumatera Selatan. / The flagship programs inaugurated were Rumah Cacing Berdaya (Rucida) and Baturaja Ternak Ikan Kreatif (Batik), located in Air Gading Sub-district, Baturaja Barat District, Ogan Komering Ulu (OKU) Regency, South Sumatra.	

Informasi lebih lanjut mengenai program Tanggung Jawab Sosial dan Lingkungan (TJSL) Perusahaan di tahun 2025, secara komprehensif telah diungkapkan di dalam Laporan Keberlanjutan Tahun Buku 2025 yang disajikan secara terpisah. Namun secara sekilas disajikan di dalam bab Tanggung Jawab Sosial Lingkungan ini, dan menjadi bagian yang tidak terpisahkan dari Laporan Tahunan ini.

Di dalam Laporan Keberlanjutan SMBR tahun buku 2025, disusun berdasarkan ketentuan Surat Edaran Otoritas Jasa Keuangan No. 16/SEOJK.04/2021, yang mencakup poin-poin sebagai berikut:

- Penjelasan Strategi Keberlanjutan;
- Ikhtisar Aspek Kinerja Keberlanjutan (Ekonomi, Sosial dan Lingkungan Hidup);
- Profil Singkat Emiten atau Perusahaan Publik;
- Penjelasan Direksi;
- Tata Kelola Keberlanjutan;
- Kinerja Keberlanjutan;
- Verifikasi Tertulis dari Pihak Independen;
- Lembar Umpan Balik (*feedback*) untuk Pembaca; dan
- Tanggapan Perusahaan terhadap Umpan Balik Laporan Tahun Sebelumnya.

Further information regarding the Company's Corporate Social and Environmental Responsibility (CSR) programs in 2025 has been comprehensively disclosed in the 2025 Sustainability Report, which is presented separately. However, a brief overview is provided in this Corporate Social and Environmental Responsibility chapter, which forms an integral part of this Annual Report.

The 2025 SMBR Sustainability Report has been prepared in accordance with the provisions of the Financial Services Authority Circular Letter No. 16/SEOJK.04/2021, which includes the following points:

- Explanation of Sustainability Strategy;
- Overview of Sustainability Performance Aspects (Economic, Social, and Environmental);
- Brief Profile of the Issuer or Public Company;
- Explanation from the Board of Directors;
- Sustainability Governance;
- Sustainability Performance;
- Written Verification from an Independent Party;
- Feedback Sheet for Readers; and
- The Company's Response to Feedback on the Previous Year's Report.

SURAT PERNYATAAN

Saya yang bertanda tangan di bawah ini:

Nama	:	Inosentius Samsul
Jabatan	:	Komisaris Utama Perseroan yang diangkat berdasarkan keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) Tahun Buku 2024
Perusahaan	:	PT Semen Baturaja (Persero) Tbk

Dengan ini menyatakan bahwa:

1. Saya telah mengajukan pengunduran diri sebagai Komisaris Utama Perseroan melalui surat tanggal 19 Januari 2026 karena diangkat sebagai Senior Director Legal di PT Danantara Asset Management.
2. Sesuai ketentuan larangan rangkap jabatan pada pasal 27B Undang-Undang Nomor 1 tahun 2025 tentang Perubahan Ketiga atas Undang-Undang Nomor 19 Tahun 2003 tentang Badan Usaha Milik Negara, sehingga saya tidak turut menandatangani Laporan Tahunan dan Laporan Keberlanjutan Tahun Buku 2025 PT Semen Baturaja (Persero) Tbk.
3. Saya menyatakan bahwa selama menjalankan jabatan sebagai Komisaris Utama sepanjang tahun buku 2025, saya telah menjalankan fungsi pengawasan selama periode tahun buku 2025 sesuai dengan tanggung jawab dan kewenangan sebagai Komisaris Utama Perseoran dengan itikad baik sesuai dengan ketentuan yang berlaku.

Demikian surat pernyataan ini dibuat dengan sebenarnya untuk dapat dipergunakan sebagaimana mestinya.

Jakarta, 24 April 2026



Inosentius Samsul

Surat Pernyataan Dewan Komisaris dan Direksi Tentang Tanggung Jawab atas Laporan Tahunan 2025 PT Semen Baturaja (Persero) Tbk

Board of Commissioners and Board of Directors Statement of Accountability for 2025 Annual Report of PT Semen Baturaja (Persero) Tbk

Kami yang bertanda tangan di bawah ini menyatakan bahwa Bapak Inosentius Samsul sebagai Komisaris Utama Perseroan telah mengundurkan diri dikarenakan adanya potensi rangkap jabatan sebagaimana surat pengunduran diri yang disampaikan kepada Perseroan pada tanggal 24 Februari 2026. Sehingga tidak memungkinkan menandatangani Surat Pernyataan Tanggung Jawab atas Laporan Tahunan 2025 PT Semen Baturaja (Persero) Tbk.

We, the undersigned, hereby declare that Mr. Inosentius Samsul has resigned from his position as President Commissioner of the Company due to the potential for concurrent positions, as stated in his resignation letter submitted to the Company on February 24, 2026. Therefore, he was unable to sign the Statement of Responsibility for the 2025 Annual Report of PT Semen Baturaja (Persero) Tbk.

Laporan Tahunan ini ditandatangani oleh Anggota Direksi dan Dewan Komisaris Perseroan yang menjabat pada saat penyelesaian Laporan Tahunan ini, dan menyatakan bahwa semua informasi dalam Laporan Tahunan 2025 telah dimuat secara lengkap dan kami bertanggung jawab penuh atas kebenaran isi Laporan Tahunan PT Semen Baturaja (Persero) Tbk. Demikian pernyataan ini dibuat dengan sebenarnya.

This Annual Report has been signed by the members of the Board of Directors and Board of Commissioners who are in office at the time of the finalization of this Annual Report. We hereby affirm that all information presented in the 2025 Annual Report has been disclosed in its entirety, and we accept full responsibility for the accuracy and completeness of its contents. This statement is made truthfully and in good faith.

Jakarta, 24 April 2026

Jakarta, April 24, 2026

DEWAN KOMISARIS
BOARD OF COMMISSIONERS

DZULFIKAR AHMAD TAWALLA
Komisaris
Commissioner

FERYZAL ADHAM
Komisaris Independen
Independent Commissioner

CHOWADJA SANOVA
Komisaris Independen
Independent Commissioner

DIREKSI
BOARD OF DIRECTORS

SUHERMAN YAHYA
Direktur Utama
President Director

TAUFIK
Direktur Operasi
Director of Operations

RAHMAT HIDAYAT
Direktur Keuangan dan SDM
Director of Finance and HC

Indeks Referensi SEOJK No.16/ SEOJK.04/2021 tentang Bentuk dan Isi Laporan Tahunan atau Perusahaan Publik

SEOJK Reference Index No.16/SEOJK.04/2021 concerning the Form and Content of Annual Reports or Public Companies

KETERANGAN / *DESCRIPTION*		HALAMAN / *PAGE*
I. KETENTUAN UMUM / GENERAL PROVISIONS		
1. Laporan Tahunan Emiten atau Perusahaan Publik merupakan sumber informasi penting bagi investor atau pemegang saham sebagai salah satu dasar pertimbangan dalam pengambilan keputusan investasi dan sarana pengawasan terhadap Emiten atau Perusahaan Publik.	1. Annual Report of Issuers or Public Companies is the source or important information for investors or shareholders as the basis for consideration to make decision regarding investment, as well as the supervision medium on Issuers or Public Companies.	✓
2. Seiring dengan perkembangan Pasar Modal dan meningkatnya kebutuhan investor atau pemegang saham atas keterbukaan informasi, Direksi dan Dewan Komisaris dituntut untuk meningkatkan kualitas keterbukaan informasi melalui Laporan Tahunan Emiten atau Perusahaan Publik.	2. In line with the development of Capital Market and the rising needs of investors or shareholders for information disclosure, the Board of Directors and Board of Commissioners are required to improve the quality of information disclosure through the Annual Report of Issuers or Public Companies.	✓
3. Laporan Tahunan yang disusun secara teratur dan informatif dapat memberikan kemudahan bagi investor atau pemegang saham dalam memperoleh informasi yang dibutuhkan.	3. Annual Report that is prepared methodically and is informative may facilitate the investors or shareholders to obtain the required information.	✓
4. Surat Edaran Otoritas Jasa Keuangan ini merupakan pedoman bagi Emiten atau Perusahaan Publik yang wajib diterapkan dalam menyusun Laporan Tahunan.	4. This Circular Letter of Financial Services Authority is a guideline for Issuers or Public Companies that must be applied in preparing the Annual Report.	✓
II. BENTUK LAPORAN TAHUNAN / FORM OF ANNUAL REPORT		
1. Laporan Tahunan disajikan dalam bentuk dokumen cetak dan salinan dokumen elektronik.	1. The Annual Report is presented in the form of printed documents and copies of electronic documents.	✓
2. Laporan Tahunan yang disajikan dalam bentuk dokumen cetak, dicetak pada kertas yang berwarna terang, berkualitas baik, berukuran A4, dijilid, dan dapat diperbanyak dengan kualitas yang baik.	2. The Annual Report presented in the form of printed documents, is printed on light-colored A4-sized paper of good quality, is bound, and can be reproduced in good quality.	✓
3. Laporan Tahunan yang disajikan dalam bentuk salinan dokumen elektronik merupakan Laporan Tahunan yang dikonversi dalam format PDF.	3. The Annual Report presented in the form of a copy of electronic document is the Annual Report that is converted into PDF format.	✓
III. ISI LAPORAN TAHUNAN / ANNUAL REPORT CONTENT		
1. Ketentuan Umum a. Laporan Tahunan paling sedikit memuat informasi mengenai: 1) ikhtisar data keuangan penting; 2) informasi saham (jika ada); 3) laporan Direksi; 4) laporan Dewan Komisaris; 5) profil Emiten atau Perusahaan Publik; 6) analisis dan pembahasan manajemen; 7) tata kelola Emiten atau Perusahaan Publik; 8) tanggung jawab sosial dan lingkungan Emiten atau Perusahaan Publik; 9) laporan keuangan tahunan yang telah diaudit; dan 10) surat pernyataan anggota Direksi dan anggota Dewan Komisaris tentang tanggung jawab atas Laporan Tahunan; b. Laporan Tahunan dapat menyajikan informasi berupa gambar, grafik, tabel, dan/atau diagram dengan mencantumkan judul dan/atau keterangan yang jelas, sehingga mudah dibaca dan dipahami;	**1. General Provisions** a. Annual report at least contains information about: 1) an overview of key financial data; 2) stock information (if any); 3) report of the Board of Directors; 4) report of the Board of Commissioners; 5) the profile of Issuers or Public Companies; 6) management discussion and analysis; 7) the profile of Issuers or Public Companies; 8) social and environmental responsibilities of the Issuers or Public Companies; 9) the audited annual financial statements; and 10) statements of members of the Board of Directors and the Board of Commissioners about responsibility for the Annual Report; b. The Annual Report can present information in the form of pictures, charts, tables, and/or diagrams by stating clear titles and/or descriptions so as to be easy to read and understand;	✓

KETERANGAN / *DESCRIPTION*		HALAMAN / *PAGE*
2. Uraian Isi Laporan Tahunan	**2. Contents of Annual Report**	
a. Ikhtisar Data Keuangan Penting Ikhtisar Data Keuangan Penting memuat informasi keuangan yang disajikan dalam bentuk perbandingan selama 3 (tiga) tahun buku atau sejak memulai usahanya jika Emiten atau Perusahaan Publik tersebut menjalankan kegiatan usahanya kurang dari 3 (tiga) tahun, paling sedikit memuat: 1) pendapatan/penjualan; 2) laba bruto; 3) laba (rugi); 4) jumlah laba (rugi) yang dapat diatribusikan kepada pemilik entitas induk dan kepentingan non pengendali; 5) total laba (rugi) komprehensif; 6) jumlah laba (rugi) komprehensif yang dapat diatribusikan kepada pemilik entitas induk dan kepentingan non pengendali; 7) laba (rugi) per saham; 8) jumlah aset; 9) jumlah liabilitas; 10) jumlah ekuitas; 11) rasio laba (rugi) terhadap jumlah aset; 12) rasio laba (rugi) terhadap ekuitas; 13) rasio laba (rugi) terhadap pendapatan/penjualan; 14) rasio lancar; 15) rasio liabilitas terhadap ekuitas; 16) rasio liabilitas terhadap jumlah aset; dan 17) informasi dan rasio keuangan lainnya yang relevan dengan Emiten atau Perusahaan Publik dan jenis industrinya;	**a. Key Financial Data Highlights** Key Financial Data Highlights contains financial information presented in the form of comparison for 3 (three) financial years or since the commencement of business if the Issuers or Public Companies run its business activities in less than three (3) years, which at least contains: 1) revenues/sales; 2) gross profit; 3) profit (loss); 4) the amount of profit (loss) that can be attributed to the owner of the parent entity and the non controlling interests; 5) total comprehensive (loss) profit; 6) the amount of comprehensive profit (loss) that can be attributed to the owner of the parent entity and the non controlling interests; 7) profit (loss) per share; 8) total assets; 9) total liabilities; 10) total equity; 11) the ratio of profit (loss) to total assets 12) the ratio of profit (loss) to equity; 13) the ratio of profit (loss) to revenues/sales; 14) current ratio; 15) liability to equity ratio; 16) liability to total assets ratio; and 17) information and other financial ratios that are relevant to the Issuers or Public Companies and the type of industry;	22
b. Informasi Saham Informasi Saham (jika ada) paling sedikit memuat: 1) saham yang telah diterbitkan untuk setiap masa triwulan (jika ada) yang disajikan dalam bentuk perbandingan selama 2 (dua) tahun buku terakhir, paling sedikit meliputi: a) jumlah saham yang beredar; b) kapitalisasi pasar berdasarkan harga pada Bursa Efek tempat saham dicatatkan; c) harga saham tertinggi, terendah, dan penutupan berdasarkan harga pada Bursa Efek tempat saham dicatatkan; dan d) volume perdagangan pada Bursa Efek tempat saham dicatatkan; Informasi pada huruf a) diungkap oleh Emiten yang merupakan Perusahaan Terbuka yang sahamnya tercatat maupun tidak tercatat di Bursa Efek; Informasi pada huruf b), c), dan huruf d) hanya diungkapkan jika Emiten merupakan Perusahaan Terbuka dan sahamnya tercatat di Bursa Efek; 2) Dalam hal terjadi aksi korporasi, seperti pemecahan saham (*stock split*), penggabungan saham (*reverse stock*), dividen saham, saham bonus, dan perubahan nilai nominal saham, informasi saham sebagaimana dimaksud pada angka 1) ditambahkan penjelasan paling sedikit mengenai: a) tanggal pelaksanaan aksi korporasi; b) rasio pemecahan saham (*stock split*), penggabungan saham (*reverse stock*), dividen saham, saham bonus, dan perubahan nilai nominal saham; c) jumlah saham beredar sebelum dan sesudah aksi korporasi; d) jumlah efek konversi yang dilaksanakan (jika ada); dan e) harga saham sebelum dan sesudah aksi korporasi;	**b. Share Information** Share information (if any) at least contains: 1) shares that have been issued for each quarterly period (if any) presented in the form of comparison for the last 2 (two) financial years, which at least includes: a) the number of outstanding shares; b) market capitalization based on prices on the Stock Exchange where the shares are listed; c) the highest, lowest, and closing share prices on the Stock Exchange where the shares are listed; and d) trading volume on the Stock Exchange where the shares are listed; Information in letter a) is disclosed by the Issuer that is a Public Company whose shares are listed and not listed on Stock Exchange; Information in letters b), c) and d) is disclosed only if the Issuer is a Public Company whose shares are listed on Stock Exchange; 2) In case of corporate actions, such as stock split, reverse stock, stock dividends, bonus shares, and changes in the nominal value of the shares, stock information as outlined in Figure 1) shall be added with an explanation that at least cover: a) the date of the execution of corporate actions; b) stock split ratio, reverse stock, stock dividends, bonus shares, and changes to the nominal value of the shares; c) the number of outstanding shares before and after the corporate actions; d) the number of convertible securities (if any); and e) the number of shares before and after the corporate actions;	28

KETERANGAN / *DESCRIPTION*		HALAMAN / *PAGE*
3) Dalam hal terjadi penghentian sementara perdagangan saham (*suspension*), dan/atau penghapusan pencatatan saham (*delisting*) dalam tahun buku, Emiten atau Perusahaan Publik menjelaskan alasan penghentian sementara perdagangan saham (*suspension*) dan/atau penghapusan pencatatan saham (*delisting*) tersebut; dan	3) In the event of temporary suspension of stock trading (suspension), and/or delisting of shares in the financial year, Issuers or Public Companies shall explain the reasons of the temporary suspension of stock trading (suspension) and/or share delisting; and	28
4) Dalam hal penghentian sementara perdagangan saham (*suspension*) dan/atau penghapusan pencatatan saham (*delisting*) sebagaimana dimaksud pada angka 3) masih berlangsung hingga akhir periode Laporan Tahunan, Emiten atau Perusahaan Publik menjelaskan tindakan yang dilakukan untuk menyelesaikan penghentian sementara perdagangan saham (*suspension*) dan/atau penghapusan pencatatan saham (*delisting*) tersebut;	4) In the event of temporary suspension of stock trading (suspension), and/or delisting of shares in the financial year as referred to in number 3) still continues until the end of Annual Report period, Issuers or Public Companies shall explain the actions taken to settle the temporary suspension of stock trading (suspension) and/or share delisting;	28
c. Laporan Direksi Laporan Direksi paling sedikit memuat: 1) uraian singkat mengenai kinerja Emiten atau Perusahaan Publik, paling sedikit meliputi: a) strategi dan kebijakan strategis Emiten atau Perusahaan Publik; b) peranan Direksi dalam perumusan strategi dan kebijakan strategis Emiten atau Perusahaan Publik; c) proses yang dilakukan Direksi untuk memastikan implementasi strategi Emiten atau Perusahaan Publik; d) perbandingan antara hasil yang dicapai dengan yang ditargetkan; dan e) kendala yang dihadapi Emiten atau Perusahaan Publik; 2) gambaran tentang prospek usaha; dan 3) penerapan tata kelola Emiten atau Perusahaan Publik;	**c. Board of Directors Report** Report of the Board of Directors at least contains: 1) a brief description about the performance of the Issuers or Public Companies, which at least includes the following: a) strategy and strategic policy of Issuers or Public Companies; b) role of the Board of Directors in formulating strategy and strategic policy of Issuers or Public Companies; c) process carried out by the Board of Directors to ensure the implementation of the strategy and strategic policy of Issuers or Public Companies; d) comparison between the results achieved and the target; and e) constraints faced by Issuers or Public Companies; 2) description about business prospects; 3) the implementation of governance of Issuers or Public Companies; and	76
d. Laporan Dewan Komisaris Laporan Dewan Komisaris paling sedikit memuat: 1) penilaian terhadap kinerja Direksi mengenai pengelolaan Emiten atau Perusahaan Publik; 2) pengawasan terhadap implementasi strategi Emiten atau Perusahaan Publik; 3) pandangan atas prospek usaha Emiten atau Perusahaan Publik yang disusun oleh Direksi; 4) pandangan atas penerapan tata kelola Emiten atau Perusahaan Publik; dan 5) frekuensi dan cara pemberian nasihat kepada anggota Direksi;	**d. Board of Commissioners Report** Report of the Board of Commissioners at least contain: 1) assessment of the performance of the Board of Directors regarding the management of the Issuers or Public Companies; 2) supervision of the implementation of the strategy of the Issuers or Public Companies; 3) opinion on business outlook of Issuers or Public Companies prepared by the Board of Directors 4) opinion on the implementation of governance of Issuers or Public Companies; and 5) the frequency and advice-giving method to members of the Board of Directors;	26
e. Profil Emiten atau Perusahaan Publik Profil Emiten atau Perusahaan Publik paling sedikit memuat: 1) nama Emiten atau Perusahaan Publik termasuk apabila terdapat perubahan nama, alasan perubahan, dan tanggal efektif perubahan nama pada tahun buku; 2) akses terhadap Emiten atau Perusahaan Publik termasuk kantor cabang atau kantor perwakilan yang memungkinkan masyarakat dapat memperoleh informasi mengenai Emiten atau Perusahaan Publik, meliputi: a) alamat; b) nomor telepon; c) nomor faksimile; d) alamat surat elektronik; dan e) alamat Situs Web;	**e. Profile of Issuers or Public Companies** The profile of Issuers or Public Companies at least contains: 1) the name of Issuers or Public Companies including when there is a name change, the reason for the change, and the effective date of name changes in the financial year; 2) access to Issuers or public companies including branch office or representative office which allows the public to obtain information regarding Issuers or Public Companies, including: a) address; b) phone number; c) fax number; d) electronic mail address; and e) Website address;	110
3) riwayat singkat Emiten atau Perusahaan Publik;	3) brief history of Issuers of Public Companies;	113
4) visi dan misi Emiten atau Perusahaan Publik;	4) vision and mission of Issuers or Public Companies;	132
5) kegiatan usaha menurut anggaran dasar terakhir, kegiatan usaha yang dijalankan pada tahun buku, serta jenis barang dan/atau jasa yang dihasilkan;	5) business activities according to the latest articles of association, business activities implemented in the fiscal year, as well as the type of goods and/or services produced;	120

KETERANGAN / *DESCRIPTION*		HALAMAN / *PAGE*
6) wilayah operasional Emiten atau Perusahaan Publik; Wilayah operasional merupakan wilayah atau daerah pelaksanaan kegiatan operasional atau jangkauan dari kegiatan operasional perusahaan;	6) operational areas of Issuers or Public Companies; Operational areas refer to areas or locations where operational activities are conducted or the reach of the company's operational activities territory;	130
7) struktur organisasi Emiten atau Perusahaan Publik dalam bentuk bagan, paling sedikit sampai dengan struktur 1 (satu) tingkat di bawah Direksi, disertai dengan nama dan jabatan;	7) the organizational structure of the Issuers or Public Companies in the form of charts, at least up to the structure of a 1 (one) level below the Board of Directors, accompanied by the name and job title;	136
8) daftar keanggotaan asosiasi industri baik dalam skala nasional maupun internasional yang berkaitan dengan penerapan keuangan berkelanjutan;	8) list of industrial association memberships in both national and international level related to the implementation of sustainable financing;	135
9) profil Direksi, paling sedikit memuat: a) nama dan jabatan yang sesuai dengan tugas dan tanggung jawab; b) foto terbaru; c) usia; d) kewarganegaraan; e) riwayat pendidikan dan/atau sertifikasi; f) riwayat jabatan, meliputi informasi: (1) dasar hukum penunjukan sebagai anggota Direksi pada Emiten atau Perusahaan Publik yang bersangkutan; (2) rangkap jabatan, baik sebagai anggota Direksi, anggota Dewan Komisaris, dan/atau anggota komite serta jabatan lainnya baik di dalam maupun di luar Emiten atau Perusahaan Publik. Dalam hal anggota Direksi tidak memiliki rangkap jabatan, maka diungapkan mengenai hal tersebut; dan (3) pengalaman kerja beserta periode waktunya baik di dalam maupun di luar Emiten atau Perusahaan Publik; g) pendidikan dan/atau pelatihan yang telah diikuti anggota Direksi dalam meningkatkan kompetensi dalam tahun buku (jika ada); h) hubungan Afiliasi dengan anggota Direksi lainnya, anggota Dewan Komisaris, dan pemegang saham utama, dan pengendali baik langsung maupun tidak langsung sampai kepada pemilik individu, meliputi nama pihak yang terafiliasi. Dalam hal anggota Direksi tidak memiliki hubungan afiliasi, maka Emiten atau Perusahaan Publik mengungkapkan hal tersebut; dan i) perubahan komposisi anggota Direksi dan alasan perubahannya. Dalam hal tidak terdapat perubahan komposisi anggota Direksi, maka diungkapkan mengenai hal tersebut;	9) profile of Board of Directors, at least contains: a) name and position in accordance with the duties and responsibilities; b) latest photos; c) age; d) citizenship; e) history of education and/or certifications; f) career history, including: (1) legal basis for appointment as a member of the Board of Directors in the Issuers or Public Companies concerned; (2) the double title, both as a member of the Board of Directors, member of the Board of Commissioners, and/or members of the committee as well as other positions both inside or outside of Issuers or Public Companies. If the member of the Board of Directors does not hold double positions, the information should be disclosed; and (3) work experience and the period of time both inside and outside of Issuers or Public Companies: g) education and/or training which have been followed in improving the competence of the Board of Directors in the financial year (if any); h) affiliation with other members of the Board of Directors, members of the Board of Commissioners, the majority and controlling shareholders, be it directly or indirectly, up to the ultimate owner, including the names of the affliated parties. In case members of the Board of Directors have no affliation, Issuers or Public Companies shall disclose it; and i) changes in the composition of members of the Board of Directors and the reasons thereof. If there is no change in the composition of members of the Board of Directors, such information shall be disclosed;	150

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10) profil Dewan Komisaris, paling sedikit memuat: a) nama dan jabatan; b) foto terbaru; c) usia; d) kewarganegaraan; e) riwayat pendidikan dan/atau sertifikasi; f) riwayat jabatan, meliputi informasi: (1) dasar hukum pengangkatan sebagai anggota Dewan Komisaris; (2) dasar hukum pengangkatan pertama kali sebagai anggota Dewan Komisaris yang merupakan Komisaris Independen pada Emiten atau Perusahaan Publik yang bersangkutan; (3) rangkap jabatan, baik sebagai anggota Dewan Komisaris, anggota Direksi, dan/atau anggota komite serta jabatan lainnya baik di dalam maupun di luar Emiten atau Perusahaan Publik. Dalam hal anggota Dewan Komisaris tidak memiliki rangkap jabatan, maka diungapkan mengenai hal tersebut; dan (4) pengalaman kerja beserta periode waktunya baik di dalam maupun di luar Emiten atau Perusahaan Publik; g) pendidikan dan/atau pelatihan yang telah diikuti anggota Dewan Komisaris dalam meningkatkan kompetensi dalam tahun buku (jika ada);	10) profile of the Board of Commissioners, at least contains: a) name and position; b) latest photos; c) age; d) citizenship; e) history of education and/or certifications; f) career history, including information: (1) legal basis of appointment as a member of Board of Commissioners; (2) legal basis for first-time appointment as a member of the Board of Commissioners who is not an independent Commissioner in Issuers or Public Companies concerned; (3) double positions, both as a member of the Board of Directors, member of the Board of Commissioners, and/or members of the committee as well as other positions both inside or outside of Issuers or Public Companies. If the member of the Board of Commisioners does not hold double positions, the information shall be disclosed; and (4) work experience and the period of time both inside and outside of Issuers or Public Companies; g) education and/or training which have been followed in improving the competence of the Board of Commissioners in the financial year (if any);	142
h) hubungan Afiliasi dengan anggota Dewan Komisaris lainnya dan pemegang saham utama dan pengendali baik langsung maupun tidak langsung sampai kepada pemilik individu, meliputi nama pihak yang terafiliasi. Dalam hal anggota Dewan Komisaris tidak memiliki hubungan afiliasi, maka Emiten atau Perusahaan Publik mengungkapkan hal tersebut; dan i) pernyataan independensi Komisaris Independen dalam hal Komisaris Independen telah menjabat lebih dari 2 (dua) periode (jika ada); j) perubahan komposisi anggota Dewan Komisaris dan alasan perubahannya. Dalam hal tidak terdapat perubahan komposisi anggota Dewan Komisaris, maka diungkapkan mengenai hal tersebut;	h) affiliation with other members of the Board of Commissioners and the majority and controlling shareholders, be it directly or indirectly, up to the ultimate owner, including the names of the affliated parties. In case members of the Board of Commissioners have no affliation, Issuers or Public Companies shall disclose it; and i) statement of the independence of the Independent Commissioner in terms of Independent Commissioner has served for more than 2 periods. j) changes in the composition of members of the Board of Commissioners and the reasons thereof. If there is no change in the composition of members of the Board of Commissioners, such information shall be disclosed;	142
11) dalam hal terdapat perubahan susunan anggota Direksi dan/atau anggota Dewan Komisaris yang terjadi setelah tahun buku berakhir sampai dengan batas waktu penyampaian Laporan Tahunan, susunan yang dicantumkan dalam Laporan Tahunan adalah susunan anggota Direksi dan/atau anggota Dewan Komisaris yang terakhir dan sebelumnya;	11) in the event of a change in the composition of the members of the Board of Directors and/or members of the Board of Commissioners that occurrs after the end of financial year until the deadline for submission of the Annual Report, the composition disclosed in the annual report shall be the last and previous composition of members of the Board of Directors and/or the Board of Commissioners;	
12) jumlah karyawan menurut jenis kelamin, jabatan, usia, tingkat pendidikan, dan status ketenagakerjaan (tetap/kontrak) dalam tahun buku. Pengungkapan informasi dapat disajikan dalam bentuk tabel;	12) the number of employees based on gender, position, age, education level, and employment status (permanent/temporary) in the fiscal year. The information disclosure may be presented in tables;	167
13) nama pemegang saham dan persentase kepemilikan pada akhir tahun buku, yang terdiri dari: a) pemegang saham yang memiliki 5% (lima persen) atau lebih saham Emiten atau Perusahaan Publik; b) anggota Direksi dan anggota Dewan Komisaris yang memiliki saham Emiten atau Perusahaan Publik. Dalam hal seluruh anggota Direksi dan/atau seluruh anggota Dewan Komisaris tidak memiliki saham, maka diungkapkan mengenai hal tersebut; dan c) kelompok pemegang saham masyarakat, yaitu kelompok pemegang saham yang masing-masing memiliki kurang dari 5% (lima persen) saham Emiten atau Perusahaan Publik;	13) the name of the shareholders and the percentage of ownership at the end of the fiscal year, which consists of: a) shareholders who have a 5% (five percent) or more of the shares of Issuers or Public Companies; b) members of the Board of Directors and members of Board of Commissioners who have shares of Issuers or Public Companies. In case all members of the Board of Directors and/or the Board of Commissioners do not own shares therein, the information shall be disclosed; and c) a group of public shareholders, i.e. the group of shareholders that each has less than 5% (five percent) of the shares of Issuers or Public Companies;	167

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14) persentase kepemilikan tidak langsung atas saham Emiten atau Perusahaan Publik oleh anggota Direksi dan anggota Dewan Komisaris pada awal dan akhir tahun buku, termasuk informasi mengenai pemegang saham yang terdaftar dalam daftar pemegang saham untuk kepentingan kepemilikan tidak langsung anggota Direksi dan anggota Dewan Komisaris; Dalam hal seluruh anggota Direksi dan/atau seluruh anggota Dewan Komisaris tidak memiliki kepemilikan tidak langsung atas saham Emiten atau Perusahaan Publik, maka diungkapkan mengenai hal tersebut.	14) percentage of indirect shares owned by members of the Board of Directors and Board of Commissioners of Issuers or Public Companies in the Issuers or Public Companies at the start and end of the fiscal year, including information on shareholders listed on the shareholder register for the interest of indirect share ownership of members of Board of Directors and Board of Commissioners; In case all members of the Board of Directors and/or the Board of Commissioners do not own indirest shares therein, the information shall be disclosed; and	167
15) jumlah pemegang saham dan persentase kepemilikan per akhir tahun buku berdasarkan klasifikasi: a) kepemilikan institusi lokal; b) kepemilikan institusi asing; c) kepemilikan individu lokal; dan d) kepemilikan individu asing;	15) the number of shareholders and the percentage of share ownership per end of financial year by classification: a) Ownership of local institutions; b) Ownership of a foreign institution; c) Individual local ownership; and d) Individual foreign ownership;	167
16) informasi mengenai pemegang saham utama dan pengendali Emiten atau Perusahaan Publik, baik langsung maupun tidak langsung, sampai kepada pemilik individu, yang disajikan dalam bentuk skema atau bagan;	16) information regarding the majority and controlling shareholders and Issuers or Public Companies, either directly or indirectly, up to the individual owners, presented in the form of a scheme or a chart;	167
17) nama entitas anak, perusahaan asosiasi, perusahaan ventura bersama dimana Emiten atau Perusahaan Publik memiliki pengendalian bersama entitas, beserta persentase kepemilikan saham, bidang usaha, total aset, dan status operasi Emiten atau Perusahaan Publik tersebut (jika ada); Untuk entitas anak, ditambahkan informasi mengenai alamat entitas anak tersebut;	17) name of subsidiaries, associated companies, joint venture in which the Issuers or Public Companies have common control with the entity, together with their percentage of share ownership, line of business, total assets, and operating status of Issuers or Public Companies (if any); For subsidiaries, information about the address of the subsidiaries is added;	177
18) kronologi pencatatan saham, jumlah saham, nilai nominal, dan harga penawaran dari awal pencatatan hingga akhir tahun buku serta nama Bursa Efek dimana saham Emiten atau Perusahaan Publik dicatatkan, termasuk pemecahan saham (stock split), penggabungan saham (reverse stock), dividen saham, saham bonus, dan perubahan nilai nominal saham, pelaksanaan efek konversi, pelaksanaan penambahan dan pengurangan modal (jika ada);	18) share-listing chronology, number of shares, nominal value, and the offering price from the beginning of the share listing until the end of the fiscal year as well as the name of the Stock Exchange where the shares of Issuers or Public Companies are listed, including stock split, reverse stock, dividend shares, bonus shares, and changes in share par value, implementation of securities conversion, implementation of capital addition and reduction (if any);	180
19) informasi pencatatan efek lainnya selain efek sebagaimana dimaksud pada angka 18, yang belum jatuh tempo pada tahun buku paling sedikit memuat nama efek, tahun penerbitan, tingkat suku bunga/imbal hasil, tanggal jatuh tempo, nilai penawaran, dan peringkat efek (jika ada);	19) other securities listing chronology other than securities as referred to in number 18, which has not matured in the fiscal year, at least covering the securities name, year of issuance, interest rate/return, maturity date, offering value, and securities rating (if any);	181
20) informasi penggunaan jasa akuntan publik (AP) dan kantor akuntan publik (KAP) beserta jaringan/asosiasi/aliansinya meliputi: a) nama dan alamat; b) periode penugasan; c) informasi jasa audit dan/atau non audit yang diberikan; d) biaya jasa (fee) audit dan/atau non audit untuk masing-masing penugasan yang diberikan selama tahun buku; dan e) dalam hal AP dan KAP beserta jaringan/asosiasi/aliansinya, yang ditunjuk tidak memberikan jasa non audit, maka diungkapkan mengenai informasi tersebut; dan Pengungkapan informasi penggunaan jasa AP dan KAP beserta jaringan/asosiasi/aliansinya dapat disajikan dalam bentuk tabel.	20) information on the use of services from Public Accountant (PA) and Public Accounting Firm (PAF) along with its network/associations/alliances, covering: a) name and address; b) period of service; c) information on the audit and/or non-audit services provided; d) audit and/or non-audit fee for each service provided in the fiscal year; and e) if the appointed PA and PAF along with its network/associations/alliances do not provide any non-audit services, the information shall be disclosed; and Information disclosure on the use of services from Public Accountant (PA) and Public Accounting Firm (PAF) along with its network/associations/alliances may be presented in tables.	182
21) nama dan alamat lembaga dan/atau profesi penunjang pasar modal selain AP dan KAP;	21) name and address of institutions and/or professionals supporting the capital market other than PA and PAF;	182

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f. Analisis dan Pembahasan Manajemen Analisis dan pembahasan manajemen memuat analisis dan pembahasan mengenai laporan keuangan dan informasi penting lainnya dengan penekanan pada perubahan material yang terjadi dalam tahun buku, yaitu paling sedikit memuat:	**f. Management Discussion and Analysis** Management discussion and analysis explains analysis and discussion of the financial statements and other important information with an emphasis on material changes that occurred during the fiscal year, i.e. at least covering:	
1) tinjauan operasi per segmen operasi sesuai dengan jenis industri Emiten atau Perusahaan Publik, paling sedikit mengenai: a) produksi, yang meliputi proses, kapasitas, dan perkembangan-nya; b) pendapatan/penjualan; dan c) profitabilitas;	1) operational overview per operating segment according to the type of industry of Issuers or Public Companies, at least explaining: a) the production, which includes the processes, capacity, and its development; b) revenues/sales; and c) profitability;	309
2) kinerja keuangan komprehensif yang mencakup perbandingan kinerja keuangan dalam 2 (dua) tahun buku terakhir, penjelasan tentang penyebab adanya perubahan dan dampak perubahan tersebut, paling sedikit mengenai: a) aset lancar, aset tidak lancar, dan total aset; b) liabilitas jangka pendek, liabilitas jangka panjang, dan total liabilitas; c) ekuitas; d) pendapatan/penjualan, beban, laba (rugi), penghasilan komprehensif lain, dan total laba (rugi) komprehensif; dan e) arus kas;	2) comprehensive financial performance that includes a comparison of financial performance in the last 2 (two) financial years, an explanation of the causes of changes and the impact of those changes, at least about: a) current assets, non current assets, and total assets; b) current liabilities, non current liabilities, and total liabilities; c) equity; d) sales/revenue, expense, profit (loss), other comprehensive income, and total comprehensive profit (loss); e) cash flow;	320
3) kemampuan membayar utang dengan menyajikan perhitungan rasio yang relevan;	3) solvency, by presenting the relevant ratio calculation;	345
4) tingkat kolektibilitas piutang Emiten atau Perusahaan Publik dengan menyajikan perhitungan rasio yang relevan;	4) receivable collectability rate of Issuers or Public Companies by presenting the relevant ratio calculation;	347
5) struktur modal (*capital structure*) dan kebijakan manajemen atas struktur modal (*capital structure*) tersebut disertai dasar penentuan kebijakan dimaksud;	5) the capital structure and management policy on capital structure are accompanied with the basis of determination of the policies;	349
6) bahasan mengenai ikatan yang material untuk investasi barang modal dengan penjelasan paling sedikit meliputi: a) tujuan dari ikatan tersebut; b) sumber dana yang diharapkan untuk memenuhi ikatan tersebut; c) mata uang yang menjadi denominasi; dan d) langkah yang direncanakan Emiten atau Perusahaan Publik untuk melindungi risiko dari posisi mata uang asing yang terkait;	6) Discussion about material commitments for capital goods investment with explanation which at least includes: a) the purpose of the commitments; b) the expected source of funding to meet the commitments; c) the currency for the denomination; and d) the planned steps of Issuers or Public Companies to protect the risk of the position of the foreign currency;	352
7) bahasan mengenai investasi barang modal yang direalisasikan dalam tahun buku terakhir, paling sedikit meliputi: a) jenis investasi barang modal; b) tujuan investasi barang modal; dan c) nilai investasi barang modal yang dikeluarkan;	7) Discussion about capital goods investment which are realized in the last financial year, at least include the following: a) type of capital goods investment; b) type of capital goods investment; and c) the investment value of the capital goods spent;	352
8) informasi dan fakta material yang terjadi setelah tanggal laporan akuntan (jika ada);	8) Information and material facts that occur after balance sheet date (if any);	353
9) prospek usaha dari Emiten atau Perusahaan Publik dikaitkan dengan kondisi industri, ekonomi secara umum dan pasar internasional disertai data pendukung kuantitatif dari sumber data yang layak dipercaya;	9) Business prospects of the Issuers or Public Companies associated with the condition of the industry, the economy in general and the international market accompanied by quantitative supporting data from reliable data sources;	365
10) perbandingan antara target/proyeksi pada awal tahun buku dengan hasil yang dicapai (realisasi), mengenai: a) pendapatan/penjualan; b) laba (rugi); c) struktur modal (capital structure); atau d) hal lainnya yang dianggap penting bagi Emiten atau Perusahaan Publik;	10) A comparison between the target/projections at the beginning of the year and the results achieved (realization), about: a) revenues/sales; b) profit (loss); c) capital structure; or d) other matters that are considered important for Issuers or Public Companies;	354
11) target/proyeksi yang ingin dicapai Emiten atau Perusahaan Publik untuk 1 (satu) tahun mendatang, mengenai: a) pendapatan/penjualan; b) laba (rugi); c) struktur modal (*capital structure*); d) kebijakan dividen; atau e) hal lainnya yang dianggap penting bagi Emiten atau Perusahaan Publik;	11) Target/projections to be achieved by Issuers or Public Companies for 1 (one) year ahead, about: a) revenues/sales; b) profit (loss); c) capital structure; d) dividend policy; or e) other matters that are considered important for Issuers or Public Companies;	354

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12) aspek pemasaran atas barang dan/atau jasa Emiten atau Perusahaan Publik, paling sedikit mengenai strategi pemasaran dan pangsa pasar;	12) Aspects of the marketing of goods and/or services of Issuers or Public Companies, at least regarding marketing strategy and market share;	366
13) uraian mengenai dividen selama 2 (dua) tahun buku terakhir (jika ada), paling sedikit: a) kebijakan dividen, antara lain memuat informasi persentase jumlah dividen yang dibagikan terhadap laba bersih; b) tanggal pembayaran dividen kas dan/atau tanggal distribusi dividen non kas; c) jumlah dividen per saham (kas dan/atau non kas); dan d) jumlah dividen per tahun yang dibayar; Pengungkapan informasi dapat disajikan dalam bentuk tabel. Dalam hal Emiten atau Perusahaan Publik tidak membagikan dividen dalam 2 (dua) tahun terakhir, maka diungkapkan mengenai hal tersebut.	13) Description about dividends in the last 2 (two) years (if any), at least: a) dividend policy; i.e. information on the percentage of total dividends paid to net profit; b) cash dividend payment date and/or the date of distribution of non cash dividends; c) the amount of the dividend per share (cash and/or non cash); and d) the amount of dividends paid per year; Information disclosure may be presented in tables. If Issuers or Public Companies do not pay dividends in the last 2 (two) years, the information shall be disclosed.	355
14) realisasi penggunaan dana hasil Penawaran Umum, dengan ketentuan: a) dalam hal selama tahun buku, Emiten memiliki kewajiban menyampaikan laporan realisasi penggunaan dana, maka diungkapkan realisasi penggunaan dana hasil Penawaran Umum secara kumulatif sampai dengan akhir tahun buku; dan b) dalam hal terdapat perubahan penggunaan dana sebagaimana diatur dalam Peraturan Otoritas Jasa Keuangan tentang Laporan Realisasi Penggunaan Dana Hasil Penawaran Umum, maka Emiten menjelaskan perubahan tersebut;	14) the Realization of the Use of Funds from Public Offering, on condition that: a) in the event that during the fiscal year, Issuers have the duty of submitting the report of realization of the use of the funds, then the realization of fund from public offering shall be disclosed cumulatively until the end of the financial year; and b) in the event there is a change in use of the funds as set forth in the Regulation of the Financial Services Authority about the Report of the Realization of Use of Fund from Public Offering, then the Issuers shall explain the changes.	358

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15) informasi material (jika ada), antara lain mengenai investasi, ekspansi, divestasi, penggabungan/ peleburan usaha, akuisisi, restrukturisasi utang/modal, transaksi afiliasi, dan transaksi yang mengandung benturan kepentingan, yang terjadi pada tahun buku, antara lain memuat: a) tanggal, nilai, dan objek transaksi; b) nama pihak yang melakukan transaksi; c) sifat hubungan Afiliasi (jika ada); d) penjelasan mengenai kewajaran transaksi; e) pemenuhan ketentuan terkait; dan f) dalam hal terdapat hubungan afiliasi, selain mengungkapkan informasi sebagaimana dimaksud dalam huruf (a) sampai dengan huruf (e), Emiten atau Perusahaan Publik juga mengungkapkan informasi: (1) pernyataan Direksi bahwa transaksi afiliasi telah melalui prosedur yang memadai untuk memastikan bahwa transaksi afiliasi dilaksanakan sesuai dengan praktik bisnis yang berlaku umum antara lain dilakukan dengan memenuhi prinsip transaksi yang wajar (arms-length principle); dan (2) peran Dewan Komisaris dan Komite Audit dalam melakukan prosedur yang memadai untuk memastikan bahwa transaksi afiliasi dilaksanakan sesuai dengan praktik bisnis yang berlaku umum antara lain dilakukan dengan memenuhi prinsip transaksi yang wajar (arms-length principle); g) untuk transaksi afiliasi atau transaksi material yang merupakan kegiatan usaha yang dijalankan dalam rangka menghasilkan pendapatan usaha dan dijalankan secara rutin, berulang, dan/atau berkelanjutan, ditambahkan penjelasan bahwa transaksi afiliasi atau transaksi material tersebut merupakan kegiatan usaha yang dijalankan dalam rangka menghasilkan pendapatan usaha dan dijalankan secara rutin, berulang, dan/atau berkelanjutan; dalam hal transaksi afiliasi atau transaksi material dimaksud telah diungkapkan dalam laporan keuangan tahunan, ditambahkan informasi mengenai rujukan pengungkapan dalam laporan keuangan tahunan tersebut. (h) untuk pengungkapan transaksi afiliasi dan/atau transaksi benturan kepentingan yang merupakan hasil pelaksanaan transaksi afiliasi dan/atau transaksi benturan kepentingan yang telah disetujui pemegang saham independen, ditambahkan informasi mengenai tanggal pelaksanaan RUPS yang menyetujui transaksi afiliasi dan/atau transaksi benturan kepentingan tersebut; (i) dalam hal tidak terdapat transaksi afiliasi dan/atau transaksi benturan kepentingan, maka diungkapkan mengenai hal tersebut;	15) material information (if any), i.e. investment, expansion, divestment, merger/consolidation, acquisition, debt/ capital restructuring, affiliated transaction, and transaction containing conflict of interest that occurrs in the fiscal year, containing among others: a) date, value, and object of the transaction; b) names of parties to the transaction; c) nature of the affiliation (if any); d) description on the reasonableness of the transaction; e) fulfillment of the related provisions; and f) If there is an affliation, other than disclosing the information in accordance with the letters from (a) to (e), Issuers or Public Companies shall disclose the information below: (1) statement from the Board of Directors that the affiliated transaction has gone through adequate procedures to ensure that the affiliated transaction is carried out in accordance with generally accepted business practices, among others, by complying with the arms-length principle; and (2) the role of the Board of Commissioners and the Audit Committee in carrying out adequate procedures to ensure that affiliated transactions are carried out in accordance with generally accepted business practices, among others, by complying with the arms-length principle; g) for affiliated transactions or material transactions which are business activities carried out in order to generate revenues and implemented regularly, repeatedly, and/or continuously, an explanation that the affiliated transactions or material transactions are business activities carried out in order to revenues and impelemented regularly, repeatedly, and/or continuously shall be disclosed; in the event that such affiliated transactions or material transactions have been disclosed in the annual financial statements, the information on reference of disclosure in the annual financial statements shall be disclosed. (h) for disclosure of affiliated transactions and/or conflict-of-interest transactions resulting from the implementation of affiliated transactions and/or conflict-of-interest transactions that have been approved by independent shareholders, information on the date of the GMS which approves the affiliated transactions and/or conflict of interest transactions shall be disclosed; (i) in case there is no affiliated transactions and/or conflict-of-interest transactions, such information shall be disclosed;	359
16) perubahan ketentuan peraturan perundang-undangan yang berpengaruh signifikan terhadap Emiten atau Perusahaan Publik dan dampaknya terhadap laporan keuangan (jika ada); dan	16) changes in provisions of laws and regulations that influence significantly to Issuers or Public Companies and its impact on the financial statements (if any); and	369
17) perubahan kebijakan akuntansi, alasan dan dampaknya terhadap laporan keuangan (jika ada);	17) accounting policy changes, reasons thereof and its impact on the financial statements (if any);	370

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g. Tata Kelola Emiten atau Perusahaan Publik	**g. Issuers or Public Companies Governance**	
Tata kelola Emiten atau Perusahaan Publik paling sedikit memuat uraian singkat mengenai: 1) RUPS, paling sedikit memuat: a) informasi mengenai keputusan RUPS pada tahun buku dan 1 (satu) tahun sebelum tahun buku meliputi: (1) keputusan RUPS pada tahun buku dan 1 (satu) tahun sebelum tahun buku yang direalisasikan pada tahun buku; dan (2) keputusan RUPS pada tahun buku dan 1 (satu) tahun sebelum tahun buku yang belum direalisasikan beserta alasan belum direalisasikan; b) dalam hal Emiten atau Perusahaan Publik menggunakan pihak independen dalam pelaksanaan RUPS untuk keperluan perhitungan suara, maka diungkapkan mengenai hal tersebut;	Governance of Issuers or Public Companies contains, at the very least, brief description about: 1) GMS, at least covering: a) information on GMS resolutions in the fiscal year and 1 (one) year before the fiscal year, which includes: (1) GMS resolutions in the fiscal year and 1 (one) year before the fiscal year which are realized in the fiscal year; and (2) GMS resolutions in the fiscal year and 1 (one) year before the fiscal year which are not realized in the fiscal year; b) in the event that Issuers or Public Companies use an independent party in the implementation of the GMS for the purposes of counting votes, such information shall be disclosed;	404
2) Direksi, mencakup antara lain: a) tugas dan tanggung jawab masing-masing anggota Direksi; Informasi mengenai tugas dan tanggung jawab masing-masing anggota Direksi diuraikan dan dapat disajikan dalam bentuk tabel. b) pernyataan bahwa Direksi memiliki pedoman atau piagam (*charter*) Direksi; c) kebijakan dan pelaksanaan tentang frekuensi rapat Direksi, termasuk rapat bersama Dewan Komisaris, dan tingkat kehadiran anggota Direksi dalam rapat tersebut; Informasi tingkat kehadiran anggota Direksi dalam rapat Direksi, rapat Direksi bersama Dewan Komisaris, atau RUPS dapat disajikan dalam bentuk tabel. d) pelatihan dan/atau peningkatan kompetensi anggota Direksi: (1) kebijakan pelatihan dan/atau peningkatan kompetensi bagi anggota Direksi, termasuk program orientasi bagi anggota Direksi yang baru diangkat (jika ada); dan (2) pelatihan dan/atau peningkatan kompetensi yang diikuti anggota Direksi dalam tahun buku (jika ada); e) penilaian terhadap kinerja komite yang mendukung pelaksanaan tugas Direksi pada tahun buku paling sedikit memuat: (1) prosedur penilaian kinerja; dan (2) kriteria yang digunakan seperti capaian kinerja selama tahun buku, kompetensi dan kehadiran dalam rapat; dan 3) dalam hal Emiten atau Perusahaan Publik tidak memiliki komite yang mendukung pelaksanaan tugas Direksi, maka diungkapkan mengenai hal tersebut.	2) Board of Directors, covering among others: a) duties and responsibilities of each member of the Board of Directors; Information on the duties and responsibilities of each member of Board of Directors may be described and presented in a table format. b) a statement that the Board of Directors have guidelines or Board of Directors charter; c) policy and implementation about frequency of meetings of the Board of Directors, including joint meeting of the Board of Commissioners, and attendance rates of members of the Board of Directors in these meetings; Information on attendance rates of members of the Board of Directors in the Board of Directors meetings, joint meetings with the Board of Commissioners, or GMS may be presented in a table format. d) trainings and/or competence development for members of the Board of Directors: (1) policy on trainings and/or competence development for members of the Board of Directors, including orientation program for newly appointed member of the Board of Directors in the fiscal year (if any); and (2) trainings and/or competence development attended by members of the Board of Directors in the fiscal year (if any); e) assessment of the performance of committees that support the implementation of duties of the Board of Directors in the fiscal year, which at least contains: (1) performance assessment procedure; and (2) criteria used, such as performance achievements in the fiscal year, competence and meeting attendance rate; and (3) if Issuers or Public Companies do not have the Committees that support the implementation of the duties of the Board of Directors, such information shall be disclosed.	459

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3) Dewan Komisaris, mencakup antara lain: a) tugas dan tanggung jawab Dewan Komisaris; b) pernyataan bahwa Dewan Komisaris memiliki pedoman atau piagam (*charter*) Dewan Komisaris; c) kebijakan dan pelaksanaan tentang frekuensi rapat Dewan Komisaris, termasuk rapat bersama Direksi, dan tingkat kehadiran anggota Dewan Komisaris dalam rapat tersebut, termasuk kehadiran dalam RUPS; Informasi tingkat kehadiran anggota Dewan Komisaris dalam rapat Dewan Komisaris, rapat Dewan Komisaris bersama Direksi, atau RUPS dapat disajikan dalam bentuk tabel. e) pelatihan dan/atau peningkatan kompetensi anggota Dewan Komisaris: (1) kebijakan pelatihan dan/atau peningkatan kompetensi bagi anggota Dewan Komisaris, termasuk program orientasi bagi anggota Dewan Komisaris yang baru diangkat (jika ada); dan (2) pelatihan dan/atau peningkatan kompetensi yang diikuti anggota Direksi dalam tahun buku (jika ada); f) penilaian terhadap kinerja anggota Direksi dan anggota Dewan Komisaris, paling sedikit meliputi: (1) prosedur pelaksanaan penilaian kinerja; (2) kriteria yang digunakan seperti capaian kinerja selama tahun buku, kompetensi dan kehadiran dalam rapat; dan (3) pihak yang melakukan penilaian; g) penilaian terhadap kinerja komite yang mendukung pelaksanaan tugas Dewan Komisaris pada tahun buku meliputi: (1) prosedur penilaian kinerja; dan (2) kriteria yang digunakan seperti capaian kinerja selama tahun buku, kompetensi dan kehadiran dalam rapat; h) dalam hal Dewan Komisaris tidak membentuk Komite Nominasi dan Remunerasi, dimuat informasi paling sedikit mengenai: (1) alasan tidak dibentuknya komite; dan (2) prosedur nominasi dan remunerasi yang dilakukan dalam tahun buku;	3) Board of Commissioners, covering, among others: a) duties and responsibilities of the Board of Commissioners; b) a statement that the Board of Commissioners has a Board of Commissioners charter; c) policy and implementation on the frequency of meetings of the Board of Commissioners, including joint meeting of the Board of Commissioners, and attendance rates of members of the Board of commissioners in these meetings, including the GMS attendance rate; Information on the attendance rate of members of the Board of Commissioners in the Board of Commissioners meeting, joint meetings with the Board of Directors, or GMS may be presented in a table format. e) trainings and/or competence developmnet for members of the Board of Commissioners: (1) policy regarding trainings and/or competence development for members of the Board of Commissioners, including orientation program for newly appointed member of the Board of Commissioners in the fiscal year(if any); and (2) trainings and/or competence development attended by members of the Board of Commissioners in the fiscal year (if any); f) assessment of performance of members of Board of Directors and Board of Commissioners, which at least covers: (1) performance assessment procedure implementation; (2) criteria used, such as performance achievements in the fiscal year, competence and meeting attendance rate; and (3) party conducting assessment; g) performance assessment of committees supporting duty implementation of Board of Commissioners, which at least covers: (1) performance assessment procedure; and (2) criteria used, such as performance achievements in the fiscal year, competence and meeting attendance rate; h) if the Board of Commissioners does not form Nomination and Remuneration Committee, at least the following information shall be disclosed: (1) the reason for not forming the committees; and (2) nomination and remuneration procedures in the fiscal year.	432

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4) Nominasi dan remunerasi Direksi dan Dewan Komisaris, paling sedikit memuat: a) Prosedur nominasi, meliputi uraian singkat mengenai kebijakan dan proses nominasi anggota Direksi dan/atau anggota Dewan Komisaris; dan b) Prosedur dan pelaksanaan remunerasi Direksi dan Dewan Komisaris, antara lain: (1) Prosedur penetapan remunerasi Direksi dan Dewan Komisaris; (2) Struktur remunerasi Direksi dan Dewan Komisaris seperti gaji, tunjangan, tantiem/bonus dan lainnya; dan (3) Besarnya remunerasi masing-masng anggota Direksi dan anggota Dewan Komisaris; Pengungkapan informasi dapat disajikan dalam bentuk tabel.	4) Nomination and remuneration of the Board of Directors and the Board of Commissioners, at least covering a) Nomination procedure, including short description of the nomination policy and process of members of the Board of Directors and/or members of the Board of Commissioners; and b) Remuneration procedure and implementation of the Board of Directors and Board of Commissioners, among others: (1) Remuneration determination procedure for the Board of Directors and the Board of Commissioners; (2) Remuneration structure for the Board of Directors and the Board of Commissioners, i.e. salary, allowances, bonuses, etc; and (3) Remuneration amount for each member of the Board of Directors and the Board of Commissioners; The information disclosure can be presented in a table format.	502
5) Dewan Pengawas Syariah, bagi Emiten atau Perusahaan Publik yang menjalankan kegiatan usaha berdasarkan prinsip syariah sebagaimana tertuang dalam anggaran dasar, paling sedikit memuat: a) nama; b) dasar hukum pengangkatan Dewan Pengawas Syariah; c) periode penugasan Dewan Pengawas Syariah; d) tugas dan tanggung jawab Dewan Pengawas Syariah; dan e) frekuensi dan cara pemberian nasihat dan saran serta pengawasan pemenuhan Prinsip Syariah di Pasar Modal terhadap Emiten atau Perusahaan Publik;	5) Sharia Supervisory Board for Issuers or Public Companies running business activities based on sharia principles as stated in the articles of association, which at least contains: a) name; b) legal basis of appointment of the Sharia Supervisory Board; c) period of service of the Sharia Supervisory Board; d) duties and responsibilities of the Sharia Supervisory Board; and e) frequency and advice-giving method as well as supervision of the fulfilment of the Sharia principles in the Capital Market for Issuers and Public Companies;	-
6) Komite Audit, mencakup antara lain: a) nama dan jabatannya dalam keanggotaan komite; b) usia; c) kewarganegaraan; d) riwayat pendidikan; e) riwayat jabatan, meliputi informasi: (1) dasar hukum penunjukan sebagai anggota komite; (2) rangkap jabatan, baik sebagai anggota Dewan Komisaris, anggota Direksi, dan/atau anggota komite serta jabatan lainnya (jika ada); dan (3) pengalaman kerja beserta periode waktunya baik di dalam maupun di luar Emiten atau Perusahaan Publik; f) periode dan masa jabatan anggota Komite Audit; g) pernyataan independensi Komite Audit; h) kebijakan dan pelaksanaan tentang frekuensi rapat Komite Audit dan tingkat kehadiran anggota Komite Audit dalam rapat tersebut; i) pendidikan dan/atau pelatihan yang telah diikuti dalam tahun buku (jika ada); dan j) pelaksanaan kegiatan Komite Audit pada tahun buku sesuai dengan yang dicantumkan dalam pedoman atau piagam (charter) Komite Audit;	6) Audit Committee, include among others: a) name and position in the membership of the committee; b) age; c) citizenship; d) education history; e) career history, including: (1) legal basis of appointment as committee's members (2) concurrent position, either as members of Board of Commissioners, members of Board of Directors, and/or members of committees and other positions (if any); and (3) work experience and the tenure, both in and outside of the Issuers or Public Companies; f) period and the term of office of members of the Audit Committee; g) statement of the independence of the Audit Committee; h) policy and implementation about the frequency of meetings of the Audit Committee and member of the Audit Committee attendance rates in such meetings; i) education and/or training which have been attended in the financial year; j) the implementation of the activities of the Audit Committee in the financial year according to the guidelines or charter of Audit Committee.	516

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7) komite atau fungsi nominasi dan remunerasi Emiten atau Perusahaan Publik, paling sedikit memuat: a) nama dan jabatannya dalam keanggotaan komite; b) usia; c) kewarganegaraan; d) riwayat pendidikan; e) riwayat jabatan, meliputi informasi: (1) dasar hukum penunjukan sebagai anggota komite; (2) rangkap jabatan, baik sebagai anggota Dewan Komisaris, anggota Direksi, dan/atau anggota komite serta jabatan lainnya (jika ada); dan (3) pengalaman kerja beserta periode waktunya baik di dalam maupun di luar Emiten atau Perusahaan Publik; f) periode dan masa jabatan anggota komite; g) uraian tugas dan tanggung jawab; h) pernyataan bahwa telah memiliki pedoman atau piagam (charter) komite; i) pernyataan independensi komite; j) kebijakan dan pelaksanaan tentang frekuensi rapat komite dan tingkat kehadiran anggota komite dalam rapat tersebut; k) pendidikan dan/atau pelatihan yang telah diikuti dalam tahun buku (jika ada); dan l) uraian singkat pelaksanaan kegiatan komite pada tahun buku; m) dalam hal tidak dibentuk komite nominasi dan remunerasi, Emiten atau Perusahaan Publik cukup mengungkapkan informasi sebagaimana dimaksud dalam huruf g), h), j), dan l) dan mengungkapkan: (1) alasan tidak dibentuknya komite; dan (2) pihak yang melaksanakan fungsi nominasi dan remunerasi;	7) committee or function of Nomination and Remuneration of Issuers or Public Companies, which at least include: a) name and position in the membership of the committee; b) age; c) citizenship; d) education history; e) career history, including: (1) legal basis of appointment as committee's members; (2) double position, either as members of Board of Commissioners, members of Board of Directors, and/or members of committees and other positions (if any); and (3) work experience and the tenure, both inside and outside of the Issuers or Public Companies; f) period and the term of office of members of the committee; g) description of duties and responsibilities; h) a statement that the committee has already had committee charter; i) statement of independency of the committee; j) the policy and implementation of meeting frequency of the committee and attendance rate of members of the committee in the meeting; k) education and/or training attended in the fiscal year (if any); and l) a brief description of the implementation of the committee's activities in the fiscal year. m) in case Nomination and Remuneration Committee is not established, Issuers or Public Companies shall disclose it as reffered to in leters g), h), j), and l) and disclose: (1) the reason for not forming the committee; and (2) party carrying out the nomination and remuneration function.	530
8) komite lain yang dimiliki Emiten atau Perusahaan Publik dalam rangka mendukung fungsi dan tugas Direksi (jika ada) dan/atau komite yang mendukung fungsi dan tugas Dewan Komisaris, paling sedikit memuat: a) nama dan jabatannya dalam keanggotaan komite; b) usia; c) kewarganegaraan; d) riwayat pendidikan; e) riwayat jabatan, meliputi informasi: (1) dasar hukum penunjukan sebagai anggota komite; (2) rangkap jabatan, baik sebagai anggota Dewan Komisaris, anggota Direksi, dan/atau anggota komite serta jabatan lainnya (jika ada); dan (3) pengalaman kerja beserta periode waktunya baik di dalam maupun di luar Emiten atau Perusahaan Publik; f) periode dan masa jabatan anggota komite; g) pernyataan independensi komite; h) pelatihan dan/atau peningkatan kompetensi yang telah diikuti dalam tahun buku (jika ada); dan i) uraian tugas dan tanggung jawab; j) pernyataan bahwa telah memiliki pedoman atau piagam (charter) komite; k) kebijakan dan pelaksanaan frekuensi rapat komite dan tingkat kehadiran anggota komite dalam rapat tersebut; dan l) uraian singkat pelaksanaan kegiatan komite pada tahun buku;	8) other committees of Issuers or Public Companies that support the implementation of functions and duties of the Board of Directors (if any) and/or committees of Issuers or Public Companies that support the implementation of functions and duties of the Board of Commissioners, at least covering: a) name and position in the membership of the committee; b) age; c) citizenship; d) education history; e) career history, including: (1) legal basis of appointment as member of committee; (2) double position, either as members of Board of Commissioners, members of Board of Directors, and/or members of committees and other positions (if any); and (3) work experience and the tenure, both inside and outside of the Issuers or Public Companies; f) period and the term of office of members of the Committee; g) statement of independency of the committee; h) education and/or training attended in the fiscal year (if any); and i) description of duties and responsibilities; j) statement that the committee has already had committee charter; k) the policy and implementation of meeting frequency of the committee and attendance rate of members of the committee in the meeting; and l) a brief description of the implementation of the committee's activities in the fiscal year.	541

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9) Sekretaris Perusahaan, mencakup antara lain: a) nama; b) domisili; c) riwayat jabatan, meliputi informasi: (1) dasar hukum penunjukan sebagai Sekretaris Perusahaan; dan (2) pengalaman kerja beserta periode waktunya baik di dalam maupun di luar Emiten atau Perusahaan Publik; d) riwayat pendidikan; e) pendidikan dan/atau pelatihan yang diikuti dalam tahun buku; dan f) uraian singkat pelaksanaan tugas Sekretaris Perusahaan pada tahun buku;	9) Corporate Secretary, include among others: a) name; b) domicile; c) career history, including: (1) legal basis of appointment as Corporate Secretary; and (2) work experience and the tenure, both in and outside of the Issuers or Public Companies; d) education history e) education and/or training which have been attended in the financial year; and f) a brief description of the implementation of the tasks of the Corporate Secretary in the financial year;	553
10) Unit Audit Internal, mencakup antara lain: a) nama kepala Unit Audit Internal; b) riwayat jabatan, meliputi informasi: (1) dasar hukum penunjukan sebagai kepala Unit Audit Internal; dan (2) pengalaman kerja beserta periode waktunya baik di dalam maupun di luar Emiten atau Perusahaan Publik; c) kualifikasi atau sertifikasi sebagai profesi audit internal (jika ada); d) pendidikan dan/atau pelatihan yang diikuti dalam tahun buku; e) struktur dan kedudukan Unit Audit Internal; f) uraian tugas dan tanggung jawab; g) pernyataan bahwa telah memiliki pedoman atau piagam (charter) Unit Audit Internal; dan h) uraian singkat pelaksanaan tugas Unit Audit Internal pada tahun buku;	10) Internal Audit Unit includes among others: a) the name of the head of Internal Audit Unit; b) career history, including: (1) legal basis of appointment as the Head of Internal Audit Unit; and (2) work experience and the tenure, both in and outside of the Issuers or Public Companies; c) qualification or certification in the internal audit profession (if any); d) education and/or training which have been attended in the financial year; and e) the structure and the position of the Internal Audit Unit; f) description of duties and responsibilities; g) a statement that the Internal Audit Unit has guidelines or committee charter; and h) a brief description of the implementation of the tasks of the Internal Audit Unit in the financial year;	559
11) uraian mengenai sistem pengendalian internal (*internal control*) yang diterapkan oleh Emiten atau Perusahaan Publik, paling sedikit mengenai: a) pengendalian keuangan dan operasional, serta kepatuhan terhadap peraturan perundang-undangan lainnya; dan b) tinjauan atas efektivitas sistem pengendalian internal; c) pernyataan Direksi dan/atau Dewan Komisaris atas kecukupan sistem pengendalian internal;	11) the explanation regarding the internal control system (internal control) applied by the Issuers or Public Companies, at least about: a) financial and operational control, as well as compliance with other laws and regulations; and b) review on the effectiveness of internal control systems; c) statement of the Board of Directors and/or the Board of Commissioners on the adequacy of the internal control system;	577
12) sistem manajemen risiko yang diterapkan oleh Emiten atau Perusahaan Publik, paling sedikit mengenai: a) gambaran umum mengenai sistem manajemen risiko Emiten atau Perusahaan Publik; b) jenis risiko dan cara pengelolaannya; dan c) tinjauan atas efektivitas sistem manajemen risiko Emiten atau Perusahaan Publik; d) pernyataan Direksi dan/atau Dewan Komisaris atau komite audit atas kecukupan sistem manajemen risiko;	12) risk management system applied by the Issuers or Public Companies, at least about: a) a general overview about the risk management system of Issuers or Public Companies; b) types of risk and how to manage them; and c) a general overview about the risk management system of Issuers or Public Companies; d) statement of the Board of Directors and/or the Board of Commissioners or the audit comittee on the adequacy of the risk management system;	580
13) perkara penting yang dihadapi oleh Emiten atau Perusahaan Publik, entitas anak, anggota Direksi dan anggota Dewan Komisaris (jika ada), antara lain meliputi: a) pokok perkara/gugatan; b) status penyelesaian perkara/gugatan; dan c) pengaruhnya terhadap kondisi Emiten atau Perusahaan Publik;	13) legal cases faced by Issuers or Public Companies, subsidiaries, members of the Board of Directors and members of Board of Commissioners (if any), among others, include: a) the subject of case/lawsuit; b) the status of the settlement of litigation/lawsuit; and c) its influence on the condition of Issuers or Public Companies;	594
14) informasi tentang sanksi administratif yang dikenakan kepada Emiten atau Perusahaan Publik, anggota Dewan Komisaris dan Direksi, oleh otoritas Pasar Modal dan otoritas lainnya pada tahun buku (jika ada);	14) information about administrative sanctions imposed on the Issuers or Public Companies, member of the Board of Commissioners and Board of Directors, by the Capital Market authority and other authorities in the financial year (if any);	595

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15) informasi mengenai kode etik Emiten atau Perusahaan Publik meliputi: a) pokok-pokok kode etik; b) bentuk sosialisasi kode etik dan upaya penegakannya; dan c) pernyataan bahwa kode etik berlaku bagi anggota Direksi, anggota Dewan Komisaris, dan karyawan Emiten atau Perusahaan Publik;	15) information about the code of ethics of Issuers or Public Companies include: a) points of code of ethics; b) the form of the dissemination of the code of ethics and efforts to enforce it; and c) the statement that a code of conduct applies to members of the Board of Directors, Board of Commissioners, and employees of the Issuers or Public Companies;	595
16) uraian mengenai kebijakan pemberian kompensasi jangka panjang berbasis kinerja kepada manajemen dan/atau karyawan yang dimiliki Emiten atau Perusahaan Publik (jika ada), antara lain berupa program kepemilikan saham oleh manajemen (*management stock ownership program*/ MSOP) dan/atau program kepemilikan saham oleh karyawan (*employee stock ownership program*); Dalam hal pemberian kompensasi berupa manajemen (management stock ownership program/MSOP) dan/atau program kepemilikan saham oleh karyawan (employee stock ownership program), informasi yang diungkapkan paling sedikit memuat: a) jumlah saham dan/atau opsi; b) jangka waktu pelaksanaan; c) persyaratan karyawan dan/atau manajemen yang berhak; dan d) harga pelaksanaan atau penentuan harga pelaksanaan;	16) description on the policy of the provision of merit-based long-term compensation to management and/ or employees of the Issuers or Public Companies (if any), among others in the form of management stock ownership program (MSOP) and/or employee stock ownership program (ESOP); In case the compensation is given in the form of management stock ownership program (MSOP) and/ or employee stock ownership program (ESOP), the information to be disclosed shall at least covers: a) the number of shares and/or options; b) period of implementation; c) the requirements of eligible employees and/or management; and d) the exercise price or the determination of the exercise price;	359
17) uraian mengenai sistem pelaporan pelanggaran (*whistleblowing system*) di Emiten atau Perusahaan Publik, antara lain meliputi: a) cara penyampaian laporan pelanggaran; b) perlindungan bagi pelapor; c) penanganan pengaduan; d) pihak yang mengelola pengaduan; dan e) hasil dari penanganan pengaduan, paling sedikit meliputi: (1) jumlah pengaduan yang masuk dan diproses dalam tahun buku; dan (2) tindak lanjut pengaduan; dalam hal Emiten atau Perusahaan Publik tidak memiliki sistem pelaporan pelanggaran (whistleblowing system), maka diungkapkan mengenai hal tersebut.	17) the explanation regarding the whistleblowing system in Issuers or Public Companies (if any), among others include: a) how to report a violation; b) protection for reporters; c) the handling of complaints; d) those who manage the complaint; and e) the result of the handling of complaints, at least include: (1) the number of incoming and processed complaints during the financial year; and (2) follow-up of complaints; if Issuers or Public Companies do not have a whistleblowing system, the information shall be disclosed.	602
18) uraian mengenai kebijakan anti korupsi Emiten atau Perusahaan Publik, paling sedikit memuat: a) program dan prosedur yang dilakukan dalam mengatasi praktik korupsi, balas jasa (*kickbacks*), fraud, suap dan/atau gratifikasi dalam Emiten atau Perusahaan Publik; dan b) pelatihan/sosialisasi anti korupsi kepada karyawan Emiten atau Perusahaan Publik; dalam hal Emiten atau Perusahaan Publik tidak memiliki kebijakan anti korupsi, maka dijelaskan alasan tidak dimilikinya kebijakan dimaksud.	18) description on anti-corruption policy of Issuers or Public Companies, at least covering: a) programs and procedures implemented in handling corruptions, kickbacks, frauds, bribery and/or gratification in Issuers or Public Companies; and b) training/dissemination of anti-corruption to the employees of Issuers or Public Companies; if Issuers or Public Companies do not have an anti-corruption policy, the information shall be disclosed.	609
19) penerapan atas Pedoman Tata Kelola Perusahaan Terbuka bagi Emiten yang menerbitkan Efek Bersifat Ekuitas atau Perusahaan Publik, meliputi: a) pernyataan mengenai rekomendasi yang telah dilaksanakan; dan/atau b) penjelasan atas rekomendasi yang belum dilaksanakan, disertai alasan dan alternatif pelaksanaannya (jika ada); pengungkapan informasi dapat disajikan dalam bentuk tabel.	19) the application of Code of Corporate Governance of Public Companies for Issuers who issue Equity Securities or Public Companies, including: a) statement concerning recommendations that have been implemented; and/or b) explanation of the recommendations not yet implemented, including the reason and the implementation alternative (if any); the information disclosure may be presented in a table format.	633

KETERANGAN / *DESCRIPTION*		HALAMAN / *PAGE*
h. Tanggung Jawab Sosial dan Lingkungan Emiten atau Perusahaan Publik 1) informasi yang diungkapkan dalam bagian tanggung jawab sosial dan lingkungan merupakan Laporan Keberlanjutan (*Sustainability Report*) sebagaimana dimaksud dalam Peraturan Otoritas Jasa Keuangan No. 51/POJK.03/2017 tentang Penerapan Keuangan Berkelanjutan bagi Lembaga Jasa Keuangan, Emiten, dan Perusahaan Publik, paling sedikit memuat: a) penjelasan strategi keberlanjutan; b) ikhtisar aspek keberlanjutan (ekonomi, sosial, dan lingkungan hidup); c) profil singkat emiten atau perusahaan publik; d) penjelasan direksi; e) tata kelola keberlanjutan; f) kinerja keberlanjutan; g) verifikasi tertulis dari pihak independen, jika ada; h) lembar umpan balik (feedback) untuk pembaca, jika ada; dan i) tanggapan emiten atau perusahaan publik terhadap umpan balik laporan tahun sebelumnya;	**h. Social and Environmental Responsibility of Issuers or Public Companies** 1) information disclosed in the social and environmental responsibility is a Sustainability Report as referred to the Financial Services Authority Regulation No. 51/POJK.03/2017 concerning the Implementation of Sustainable Finance for Financial Services Agency, Issuers, and Public Companies, at least covering: a) description of sustainability strategy b) sustainability aspects highlight (economic, social and environmental); c) short profile of issuers or public companies; d) board of directors description; e) sustainable governance; f) sustainable performance; g) written verification from an independent party, if any; h) feedback sheet for readers, if any; and i) response of issuers or public companies to the feedbacks of the previous year's report;	640
2) laporan keberlanjutan sebagaimana dimaksud pada angka 1), harus disusun sesuai pedoman teknis penyusunan laporan keberlanjutan (*sustainability report*) bagi emiten dan perusahaan publik sebagaimana tercantum dalam lampiran ii yang merupakan bagian tidak terpisahkan dari surat edaran otoritas jasa keuangan ini;	2) sustainability report as referred to in no. 1) shall be prepared in accordance with the technical guideline on the preparation of sustainability report for issuers and public companies as attached in attachment ii which is an inseparable part of this financial services authority circular letter.	640
3) informasi laporan keberlanjutan (*sustainability report*) pada angka 1 dapat: a) diungkapkan pada bagian lain yang relevan di luar bagian tanggung jawab sosial dan lingkungan, seperti penjelasan direksi terkait laporan keberlanjutan diungkapkan dalam bagian terkait laporan direksi; dan/atau b) merujuk pada bagian lain di luar bagian tanggung jawab sosial dan lingkungan dengan tetap mengacu pada pedoman teknis penyusunan laporan keberlanjutan (sustainability report) bagi emiten dan perusahaan publik sebagaimana tercantum dalam lampiran ii yang merupakan bagian tidak terpisahkan dari surat edaran otoritas jasa keuangan ini, seperti profil emiten atau perusahaan publik;	3) information on the sustainability report as stated in no. 1 can: a) be disclosed in other relevant part outside of the social and environment part, such as the boar of directors statement regarding sustainability report in the part relevant to the board of directors report; and/or b) referring to the part outside the social and environmental responsibility part, by keep referring to the technical guideline for the preperation of sustainability report of issuers and public companies attached in attachment ii which is inseparable from this financial services authority circular letter, such as profile of issuers or public companies;	640
4) laporan keberlanjutan (*sustainability report*) sebagaimana dimaksud pada angka 1 merupakan bagian yang tidak terpisahkan dari laporan tahunan namun dapat disajikan secara terpisah dengan laporan tahunan;	4) sustainability report as referred in no. 1 is an inseparable part of the annual report but it can be presented separately with the annual report;	640
5) dalam hal laporan keberlanjutan disajikan secara terpisah dengan laporan tahunan, informasi yang diungkapkan dalam laporan keberlanjutan dimaksud harus: a) memuat seluruh informasi sebagaimana dimaksud pada angka 1); dan b) disusun sesuai pedoman teknis penyusunan laporan keberlanjutan (*sustainability report*) bagi emiten dan perusahaan publik sebagaimana tercantum dalam lampiran ii yang merupakan bagian tidak terpisahkan dari surat edaran otoritas jasa keuangan ini;	5) in case sustainability report is presented separately with the annual report, the information disclosed in the sustainability report shall: a) contain information as referred in no 1); and b) be prepared based on the technical guideline for the preparation of sustainability report of issuers and public companies as attached in attachment ii which is inseparable from this financial services authority circular letter;	640
6) dalam hal laporan keberlanjutan disajikan secara terpisah dengan laporan tahunan, maka dalam bagian tanggung jawab sosial dan lingkungan memuat informasi bahwa informasi mengenai tanggung jawab sosial dan lingkungan telah diungkapkan dalam laporan keberlanjutan yang disajikan terpisah dari laporan tahunan; dan	6) in case sustainability report is presented separately with the annual report, there shall be a statement explaining that the social and environmental responsibility has been disclosed in the sustainability report presented separately wth the annual report; and	640

KETERANGAN / *DESCRIPTION*		HALAMAN / *PAGE*
7) penyampaian laporan keberlanjutan (*sustainability report*) yang disajikan secara terpisah dengan laporan tahunan harus disampaikan bersamaan dengan penyampaian laporan tahunan.	7) sustainability report presented separately wth the annual report shall be submitted together with the annual report.	
i. Laporan Keuangan Tahunan yang Telah Diaudit Laporan keuangan tahunan yang dimuat dalam Laporan Tahunan disusun sesuai dengan Standar Akuntansi Keuangan di Indonesia dan telah diaudit oleh Akuntan. Laporan keuangan dimaksud memuat pernyataan mengenai pertanggungjawaban atas laporan keuangan sebagaimana diatur dalam peraturan perundang-undangan di sektor Pasar Modal yang mengatur mengenai tanggung jawab Direksi atas laporan keuangan atau peraturan perundang-undangan di sektor Pasar Modal yang mengatur mengenai laporan berkala Perusahaan Efek dalam hal Emiten merupakan Perusahaan Efek; dan	**i. Audited Annual Financial Statements** The annual financial statements included in the Annual Report are prepared in accordance with the Indonesian Financial Accounting Standards and have been audited by Accountants. The financial statements shall include the statements of responsibility for financial statements as stipulated in the laws and regulations of Capital Market which regulate the responsibility of Board of Directors for financial statements or laws and regulations of Capital Market which regulate the periodic report of Securities Companies if the Issuers are Securities Companies; and	666
j. Surat Pernyataan Anggota Direksi dan Anggota Dewan Komisaris tentang Tanggung Jawab atas Laporan Tahunan Surat pernyataan anggota Direksi dan anggota Dewan Komisaris tentang tanggung jawab atas Laporan Tahunan disusun sesuai dengan format Surat Pernyataan Anggota Direksi dan Anggota Dewan Komisaris tentang Tanggung Jawab atas Laporan Tahunan sebagaimana tercantum dalam Lampiran yang merupakan bagian tidak terpisahkan dari Surat Edaran Otoritas Jasa Keuangan ini.	**j. Statements of Members of the Board of Directors and the Board of Commissioners on the Responsibility for the Annual Report** The statements of members of Board of Directors and Board of Commissioners on the responsibility for the Annual Report are prepared in accordance with the format of Statements of Members of the Board of Directors and the Board of Commissioners on the Responsibility for the Annual Report as stipulated in the Attachment that is inseparable from this Circular Letter of Financial Services Authority.	648

PT SEMEN BATURAJA (PERSERO) TBK

DAN ENTITAS ANAK/*AND ITS SUBSIDIARY*

LAPORAN KEUANGAN KONSOLIDASIAN

CONSOLIDATED FINANCIAL STATEMENTS

UNTUK TAHUN YANG BERAKHIR
31 DESEMBER 2025
FOR THE YEAR ENDED DECEMBER 31, 2025

DAN LAPORAN AUDITOR INDEPENDEN/
AND INDEPENDENT AUDITOR'S REPORT

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LAPORAN AUDITOR INDEPENDEN			*INDEPENDENT AUDITOR'S REPORT*
LAPORAN KEUANGAN KONSOLIDASIAN - Pada tanggal dan untuk tahun-tahun yang berakhir pada tanggal 31 Desember 2025			*CONSOLIDATED FINANCIAL STATEMENTS - As of and for the year ended December 31, 2025*
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SURAT PERNYATAAN DIREKSI
TENTANG TANGGUNG JAWAB ATAS
LAPORAN KEUANGAN KONSOLIDASIAN
UNTUK TAHUN YANG BERAKHIR 31 DESEMBER 2025
PT SEMEN BATURAJA (PERSERO) TBK DAN ENTITAS ANAK

DIRECTOR'S STATEMENT LETTER
RELATING TO THE RESPONSIBILITY ON
THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2025
PT SEMEN BATURAJA (PERSERO) TBK AND ITS SUBSIDIARY

Kami yang bertanda tangan dibawah ini: / *We, the undersigned:*

1.	Nama / *Name*	**Suherman Yahya**	
	Alamat Kantor / *Office Address*	Jl. Raya Tiga Gajah Baturaja Ogan Komering Ulu	
	Alamat Domisili / *Domicile as Stated*	Jl. AKBP Cek Agus, RT.044 RW.008, Tirta Garden II Komplek Semen, Kel. 8 Ilir, Kec. Ilir Timur Tiga, Palembang	
	Telepon / *Telephone*	(0711) 511261 Ext. 1200	
	Jabatan / *Position*	Direktur Utama/ *President Director*	
2.	Nama / *Name*	**Rahmat Hidayat**	
	Alamat Kantor / *Office Address*	Jl. Raya Tiga Gajah Baturaja Ogan Komering Ulu	
	Alamat Domisili / *Domicile as Stated*	BTN Bontoa Permai Blok E/6 RT.002 RW.011, Kel. Bontoa Kec. Minasatene, Pangkajene dan Kepulauan, Sulawesi Selatan	
	Telepon / *Telephone*	(0711) 511261 Ext. 1200	
	Jabatan / *Position*	Direktur Keuangan & SDM/ *Director Finance and HR*	

Menyatakan bahwa: / *Declare that:*

1. Kami bertanggung jawab atas penyusunan dan penyajian Laporan Keuangan Konsolidasian PT Semen Baturaja (Persero) Tbk dan entitas anak; / *We are responsible for the preparation and presentation of the Consolidated Financial Statements of PT Semen Baturaja (Persero) Tbk and its subsidiary;*

2. Laporan Keuangan Konsolidasian untuk tahun yang berakhir 31 Desember 2025, telah disusun dan disajikan sesuai dengan Standar Akuntansi Keuangan di Indonesia; / *The Consolidated Financial Statements for the year ended December 31, 2025 have been prepared and presented in accordance with the Indonesian Financial Accounting Standards;*

3. a. Semua informasi dalam Laporan Keuangan Konsolidasian telah disajikan secara lengkap dan benar; / *All the information in this Consolidated Financial Statement have been fully correctly disclosed;*
   b. Laporan Keuangan Konsolidasian Perusahaan tidak mengandung informasi atau fakta material yang tidak benar dan tidak menghilangkan informasi atau fakta material; / *There is no material information or fact that has been omitted or eliminated in the Consolidated Financial Statement;*

4. Kami bertanggung jawab atas sistem pengendalian internal Perusahaan. / *We are responsible for the internal control system of the Company.*

Demikian pernyataan ini dibuat dengan sebenarnya. / *This statement letter is made truthfully.*

Baturaja, 27 Maret 2026/ *March 27, 2026*
Atas nama dan mewakili Dewan Direksi/ *For and on behalf of the Board of Directors*

METERAI TEMPEL
0595FANX116680266

Suherman Yahya	**Rahmat Hidayat**
Direktur Utama/ *President Director*	Direktur Keuangan & SDM/ *Director Finance and HR*

Go Beyond Next

Deloitte.

Liana Ramon Xenia & Rekan
Registered Public Accountants
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Laporan Auditor Independen

No. 00096/2.1460/AU.1/04/1672-3/1/III/2026

Pemegang Saham, Dewan Komisaris, dan Direksi

PT Semen Baturaja (Persero) Tbk

Opini

Kami telah mengaudit laporan keuangan konsolidasian PT Semen Baturaja (Persero) Tbk dan entitas anaknya ("Grup"), yang terdiri dari laporan posisi keuangan konsolidasian tanggal 31 Desember 2025, serta laporan laba rugi dan penghasilan komprehensif lain konsolidasian, laporan perubahan ekuitas konsolidasian, dan laporan arus kas konsolidasian untuk tahun yang berakhir pada tanggal tersebut, serta catatan atas laporan keuangan konsolidasian, termasuk informasi kebijakan akuntansi material.

Menurut opini kami, laporan keuangan konsolidasian terlampir menyajikan secara wajar, dalam semua hal yang material, posisi keuangan konsolidasian Grup tanggal 31 Desember 2025, serta kinerja keuangan konsolidasian dan arus kas konsolidasiannya untuk tahun yang berakhir pada tanggal tersebut, sesuai dengan Standar Akuntansi Keuangan Indonesia.

Independent Auditor's Report

No. 00096/2.1460/AU.1/04/1672-3/1/III/2026

To the Shareholders, Boards of Commissioners, and Directors
PT Semen Baturaja (Persero) Tbk

Opinion

We have audited the consolidated financial statements of PT Semen Baturaja (Persero) Tbk and its subsidiary (the "Group"), which comprise the consolidated statement of financial position as of December 31, 2025, and the consolidated statement of profit or loss and other comprehensive income, consolidated statement of changes in equity, and consolidated statement of cash flows for the year then ended, and notes to the consolidated financial statements, including material accounting policy information.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2025, and its consolidated financial performance and its consolidated cash flows for the year then ended in accordance with Indonesian Financial Accounting Standards.

Liana Ramon Xenia & Rekan ("LRX") is a member (as such term is used in Regulation of the Ministry of Finance Number 186/PMK.01/2021 and Regulation of the Financial Services Authority Number 9 of 2023 (the "Relevant Law")) of Deloitte Southeast Asia Limited ("DSEAL"). DSEAL is the registered Foreign Audit Organisation ("Organisasi Audit Asing" or "OAA") to LRX for the purposes of the Relevant Law.

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited ("DTTL"), its global network of member firms, and their related entities (collectively, the "Deloitte organization"). DTTL (also referred to as "Deloitte Global") and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see www.deloitte.com/about to learn more.

Basis Opini

Kami melaksanakan audit kami berdasarkan Standar Audit yang ditetapkan oleh Institut Akuntan Publik Indonesia. Tanggung jawab kami menurut standar tersebut diuraikan lebih lanjut dalam paragraf Tanggung Jawab Auditor terhadap Audit atas Laporan Keuangan Konsolidasian pada laporan kami. Kami independen terhadap Grup berdasarkan ketentuan etika yang relevan dalam audit kami atas laporan keuangan konsolidasian di Indonesia, dan kami telah memenuhi tanggung jawab etika lainnya berdasarkan ketentuan tersebut. Kami yakin bahwa bukti audit yang telah kami peroleh adalah cukup dan tepat untuk menyediakan suatu basis bagi opini audit kami.

Hal Audit Utama

Hal audit utama adalah hal-hal yang, menurut pertimbangan profesional kami, merupakan hal yang paling signifikan dalam audit kami atas laporan keuangan konsolidasian periode kini. Hal-hal tersebut disampaikan dalam konteks audit kami atas laporan keuangan konsolidasian secara keseluruhan, dan dalam merumuskan opini kami atas laporan keuangan konsolidasian terkait, kami tidak menyatakan suatu opini terpisah atas hal audit utama tersebut.

Hal audit utama yang teridentifikasi dalam audit kami diuraikan sebagai berikut.

Penyisihan untuk kerugian kredit ekspektasian (KKE) atas piutang usaha

Pada tanggal 31 Desember 2025, piutang usaha Grup adalah sebesar Rp701.379 juta yang mencakup 14.7% dari total aset Grup, terdiri dari total piutang usaha sebesar Rp1.004.481 juta dan cadangan kerugian kredit ekspektasian sebesar Rp303.102 juta. Grup menerapkan persyaratan Standar Akuntansi Keuangan Indonesia 109 Instrumen Keuangan untuk menghitung KKE atas piutang usaha.

Basis for Opinion

We conducted our audit in accordance with Standards on Auditing established by the Indonesian Institute of Certified Public Accountants. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements paragraph of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Indonesia, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current period. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

The key audit matter identified in our audit is outlined below.

Allowance for expected credit losses (ECL) for trade receivables

As of December 31, 2025, the Group's net trade receivables of Rp701,379 million, which accounted for approximately 14.7% of the Group's total assets, comprised of gross trade receivables of Rp1,004,481 million and a corresponding allowance for ECL of Rp303,102 million. The Group applies Indonesia Financial Accounting Standards 109 Financial Instruments requirements to calculate ECL for trade receivables.

KKE sebesar Rp303.102 juta per 31 Desember 2025 ditentukan oleh Grup melalui penilaian individual KKE. Individual KKE dinilai berdasarkan estimasi arus kas masa depan, menggabungkan skenario dan asumsi bobot probabilitas. Pengukuran KKE individual melibatkan pertimbangan dan asumsi manajemen yang signifikan, termasuk, antara lain:

a) Jumlah arus kas yang diharapkan;
b) Penilaian agunan;
c) Estimasi skenario-skenario, waktu penerimaan arus kas masa depan dan bobotnya

Penentuan KKE melibatkan pertimbangan dan estimasi manajemen yang signifikan. Dengan mempertimbangkan faktor-faktor tersebut, kami mengidentifikasi KKE sebagai hal audit utama.

Bagaimana audit kami merespons Hal Audit Utama

- Kami memperoleh pemahaman dan melaksanakan prosedur untuk mengevaluasi desain dan implementasi dari pengendalian internal manajemen yang relevan sehubungan dengan penyisihan kredit ekspektasian atas piutang usaha.
- Kami mengevaluasi asumsi utama manajemen yang diterapkan pada arus kas masa depan yang diharapkan dari pelanggan, termasuk jumlah, waktu, dan hasil tertimbang probabilitas yang digunakan.
- Kami memeriksa keakuratan matematis dari perhitungan tersebut KKE.
- Kami menilai kesesuaian pengungkapan terkait dalam laporan keuangan konsolidasian.

Informasi Lain

Manajemen bertanggung jawab atas informasi lain. Informasi lain terdiri dari informasi yang tercantum dalam laporan tahunan, tetapi tidak mencantumkan laporan keuangan konsolidasian dan laporan auditor kami. Laporan tahunan diharapkan akan tersedia bagi kami setelah tanggal laporan auditor ini.

The ECL amounting to Rp303,102 million as of December 31, 2025 was determined by the Group through individual assessment. Individual ECL is assessed by the estimation of future cash flows, combining scenarios and probability weightings assumptions. The measurement of individual ECL involves significant management judgments and assumptions, including, among others:

a) Expected amount of cash flows;
b) Collateral valuations;
c) Estimation of the scenarios, timing to collect the future cash flows and the weightings

The determination of ECL involves significant management's judgements and estimates. In view of these factors, we identified ECL as a key audit matter.

How our audit addressed the Key Audit Matter

- We obtained an understanding and performed procedures to evaluate the design and implementation of management's relevant controls in respect of the determination of allowance for ECL for trade receivables.
- We evaluated management's key assumptions applied on the expected future cash flows of the customers, including amounts, timing, and probability-weighted outcome used.
- We tested the mathematical accuracy of the calculation of ECL.
- We assessed the appropriateness of the related disclosures in the consolidated financial statements.

Other Information

Management is responsible for the other information. The other information comprises the information included in the annual report, but does not include the consolidated financial statements and our auditor's report thereon. The annual report is expected to be made available to us after the date of this auditor's report.

Opini kami atas laporan keuangan konsolidasian tidak mencakup informasi lain, dan oleh karena itu, kami tidak akan menyatakan bentuk keyakinan apapun atas informasi lain tersebut.

Our opinion on the consolidated financial statements does not cover the other information and we will not express any form of assurance conclusion thereon.

Sehubungan dengan audit kami atas laporan keuangan konsolidasian, tanggung jawab kami adalah untuk membaca informasi lain yang teridentifikasi di atas, jika tersedia dan, dalam melaksanakannya, mempertimbangkan apakah informasi lain mengandung ketidakkonsistensian material dengan laporan keuangan konsolidasian atau pemahaman yang kami peroleh selama audit, atau mengandung kesalahan penyajian material.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

Ketika kami membaca laporan tahunan, jika kami menyimpulkan bahwa terdapat suatu kesalahan penyajian material di dalamnya, kami diharuskan untuk mengomunikasikan hal tersebut kepada pihak yang bertanggung jawab atas tata kelola dan mengambil tindakan yang tepat sesuai dengan Standar Audit yang ditetapkan oleh Institut Akuntan Publik Indonesia.

When we read the annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance and take appropriate actions in accordance with Standards on Auditing established by the Indonesian Institute of Certified Public Accountants.

Tanggung Jawab Manajemen dan Pihak yang Bertanggung Jawab atas Tata Kelola terhadap Laporan Keuangan Konsolidasian

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

Manajemen bertanggung jawab atas penyusunan dan penyajian wajar laporan keuangan konsolidasian tersebut sesuai dengan Standar Akuntansi Keuangan Indonesia, dan atas pengendalian internal yang dianggap perlu oleh manajemen untuk memungkinkan penyusunan laporan keuangan konsolidasian yang bebas dari kesalahan penyajian material, baik yang disebabkan oleh kecurangan maupun kesalahan.

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with Indonesian Financial Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Dalam penyusunan laporan keuangan konsolidasian, manajemen bertanggung jawab untuk menilai kemampuan Grup dalam mempertahankan kelangsungan usahanya, mengungkapkan, sesuai dengan kondisinya, hal-hal yang berkaitan dengan kelangsungan usaha, dan menggunakan basis akuntansi kelangsungan usaha, kecuali manajemen memiliki intensi untuk melikuidasi Grup atau menghentikan operasi, atau tidak memiliki alternatif yang realistis selain melaksanakannya.

In preparing the consolidated financial statements, management is responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

Pihak yang bertanggung jawab atas tata kelola bertanggung jawab untuk mengawasi proses pelaporan keuangan Grup.

Those charged with governance are responsible for overseeing the Group's financial reporting process.

Tanggung Jawab Auditor terhadap Audit atas Laporan Keuangan Konsolidasian

Tujuan kami adalah untuk memperoleh keyakinan memadai tentang apakah laporan keuangan konsolidasian secara keseluruhan bebas dari kesalahan penyajian material, baik yang disebabkan oleh kecurangan maupun kesalahan, dan untuk menerbitkan laporan auditor yang mencakup opini kami. Keyakinan memadai merupakan suatu tingkat keyakinan tinggi, namun bukan merupakan suatu jaminan bahwa audit yang dilaksanakan berdasarkan Standar Audit akan selalu mendeteksi kesalahan penyajian material ketika hal tersebut ada. Kesalahan penyajian dapat disebabkan oleh kecurangan maupun kesalahan dan dianggap material jika, baik secara individual maupun secara agregat, dapat diekspektasikan secara wajar akan memengaruhi keputusan ekonomi yang diambil oleh pengguna berdasarkan laporan keuangan konsolidasian tersebut.

Sebagai bagian dari suatu audit berdasarkan Standar Audit, kami menerapkan pertimbangan profesional dan mempertahankan skeptisisme profesional selama audit. Kami juga:

- Mengidentifikasi dan menilai risiko kesalahan penyajian material dalam laporan keuangan konsolidasian, baik yang disebabkan oleh kecurangan maupun kesalahan, merancang dan melaksanakan prosedur audit yang responsif terhadap risiko tersebut, serta memperoleh bukti audit yang cukup dan tepat untuk menyediakan basis bagi opini kami. Risiko tidak terdeteksinya kesalahan penyajian material yang disebabkan oleh kecurangan lebih tinggi dari yang disebabkan oleh kesalahan, karena kecurangan dapat melibatkan kolusi, pemalsuan, penghilangan secara sengaja, pernyataan salah, atau pengabaian pengendalian internal.

- Memperoleh suatu pemahaman tentang pengendalian internal yang relevan dengan audit untuk merancang prosedur audit yang tepat sesuai kondisinya, tetapi bukan untuk tujuan menyatakan opini atas efektivitas pengendalian internal Grup.

- Mengevaluasi ketepatan kebijakan akuntansi yang digunakan serta kewajaran estimasi akuntansi dan pengungkapan terkait yang dibuat oleh manajemen.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Menyimpulkan ketepatan penggunaan basis akuntansi kelangsungan usaha oleh manajemen dan, berdasarkan bukti audit yang diperoleh, apakah terdapat suatu ketidakpastian material yang terkait dengan peristiwa atau kondisi yang dapat menyebabkan keraguan signifikan atas kemampuan Grup untuk mempertahankan kelangsungan usahanya. Ketika kami menyimpulkan bahwa terdapat suatu ketidakpastian material, kami diharuskan untuk menarik perhatian dalam laporan auditor kami ke pengungkapan terkait dalam laporan keuangan konsolidasian atau, jika pengungkapan tersebut tidak memadai, harus menentukan apakah perlu untuk memodifikasi opini kami. Kesimpulan kami didasarkan pada bukti audit yang diperoleh hingga tanggal laporan auditor kami. Namun, peristiwa atau kondisi masa depan dapat menyebabkan Grup tidak dapat mempertahankan kelangsungan usaha.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

- Mengevaluasi penyajian, struktur, dan isi laporan keuangan konsolidasian secara keseluruhan, termasuk pengungkapannya, dan apakah laporan keuangan konsolidasian mencerminkan transaksi dan peristiwa yang mendasarinya dengan suatu cara yang mencapai penyajian wajar.

- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Memperoleh bukti audit yang cukup dan tepat terkait informasi keuangan entitas atau aktivitas bisnis dalam Grup untuk menyatakan opini atas laporan keuangan konsolidasian. Kami bertanggung jawab atas arahan, supervisi, dan pelaksanaan audit Grup. Kami tetap bertanggung jawab sepenuhnya atas opini audit kami.

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

Kami mengomunikasikan kepada pihak yang bertanggung jawab atas tata kelola mengenai, antara lain, ruang lingkup dan saat yang direncanakan atas audit, serta temuan audit signifikan, termasuk setiap defisiensi signifikan dalam pengendalian internal yang teridentifikasi oleh kami selama audit.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Kami juga memberikan suatu pernyataan kepada pihak yang bertanggung jawab atas tata kelola bahwa kami telah mematuhi ketentuan etika yang relevan mengenai independensi, dan mengomunikasikan seluruh hubungan, serta hal-hal lain yang dianggap secara wajar berpengaruh terhadap independensi kami, dan jika relevan, pengamanan terkait.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Dari hal-hal yang dikomunikasikan kepada pihak yang bertanggung jawab atas tata kelola, kami menentukan hal-hal tersebut yang paling signifikan dalam audit atas laporan keuangan konsolidasian periode kini dan oleh karenanya menjadi hal audit utama. Kami menguraikan hal audit utama dalam laporan auditor kami, kecuali peraturan perundang-undangan melarang pengungkapan publik tentang hal tersebut atau ketika, dalam kondisi yang sangat jarang terjadi, kami menentukan bahwa suatu hal tidak boleh dikomunikasikan dalam laporan kami karena konsekuensi merugikan dari mengomunikasikan hal tersebut akan diekspektasikan secara wajar melebihi manfaat kepentingan publik atas komunikasi tersebut.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

LIANA RAMON XENIA & REKAN



Juan Ramon Junius Siahaan, CPA
Izin Akuntan Publik/*Public Accountant License* No. AP.1672

27 Maret 2026/*March 27, 2026*

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	Catatan/ *Notes*	31 Desember/ *December 31,* 2025	31 Desember/ *December 31,* 2024	
ASET				***ASSETS***
ASET LANCAR				***CURRENT ASSETS***
Kas dan setara kas	5,35	60.847.909	29.843.338	*Cash and cash equivalents*
Piutang usaha				*Trade receivables*
Pihak berelasi	6,35	584.878.726	591.114.568	*Related parties*
Pihak ketiga	6	116.500.350	111.365.371	*Third parties*
Piutang lain-lain				*Other receivables*
Pihak berelasi	7,35	12.254.323	11.572.129	*Related parties*
Pihak ketiga	7	206.656	1.541.100	*Third parties*
Persediaan	8	232.644.338	236.268.032	*Inventories*
Pajak dibayar dimuka	17a	8.857.838	12.932.166	*Prepaid taxes*
Beban dibayar dimuka	9	817.720	2.116.622	*Prepaid expenses*
Uang muka	10	2.868.465	2.917.650	*Advances*
Aset keuangan lancar lainnya	11,35	1.478.068	1.007.484	*Other current financial assets*
Jumlah Aset Lancar		**1.021.354.393**	**1.000.678.460**	***Total Current Assets***
ASET TIDAK LANCAR				***NON-CURRENT ASSETS***
Penyertaan saham		25.000	25.000	*Investment in share*
Aset pajak tangguhan	17d	5.208.550	9.758.910	*Deferred tax assets*
Aset tetap	12	3.669.629.882	3.830.013.987	*Fixed assets*
Aset takberwujud	13	9.166.120	9.182.025	*Intangible assets*
Aset tidak lancar lainnya	14,35	67.196.786	58.028.463	*Other non-current assets*
Jumlah Aset Tidak Lancar		**3.751.226.338**	**3.907.008.385**	***Total Non-current Assets***
JUMLAH ASET		**4.772.580.731**	**4.907.686.845**	***TOTAL ASSETS***

Lihat catatan atas laporan keuangan konsolidasian yang merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian.

See accompanying notes to the consolidated financial statements which are an integral part of the consolidated financial statements.

	Catatan/ *Notes*	31 Desember/ *December 31,* 2025	31 Desember/ *December 31,* 2024	
LIABILITAS DAN EKUITAS				***LIABILITIES AND EQUITY***
LIABILITAS				***LIABILITIES***
LIABILITAS JANGKA PENDEK				***CURRENT LIABILITIES***
Utang usaha				*Trade payables*
Pihak berelasi	15,35	111.906.114	167.341.548	*Related parties*
Pihak ketiga	15	303.257.183	333.397.135	*Third parties*
Utang lain-lain - pihak ketiga	16	12.843.763	21.324.264	*Other payables - third parties*
Utang pajak	17b	27.713.314	26.012.993	*Taxes payable*
Beban akrual	18,35	44.819.205	36.721.425	*Accrued expenses*
Liabilitas imbalan kerja jangka pendek	21	23.169.528	24.729.644	*Short-term employee benefits liabilities*
Pinjaman jangka panjang yang jatuh tempo dalam satu tahun:				*Long-term debt maturity in one year:*
Pinjaman bank	19,35	220.000.000	210.000.000	*Bank loans*
Liabilitas sewa	20	2.324.763	2.551.818	*Lease liabilities*
Jumlah Liabilitas Jangka Pendek		**746.033.870**	**822.078.827**	***Total Current Liabilities***
LIABILITAS JANGKA PANJANG				***NON-CURRENT LIABILITIES***
Pinjaman jangka panjang, setelah dikurangi bagian yang jatuh tempo dalam satu tahun:				*Long-term debt - after deducting the portion that matures in one year:*
Pinjaman bank	19,35	185.793.202	395.888.645	*Bank loans*
Liabilitas sewa	20	114.068.516	120.615.666	*Lease liabilities*
Liabilitas pajak tangguhan	17d	175.241.980	166.289.452	*Deferred tax liabilities*
Liabilitas imbalan kerja jangka panjang	21	82.156.870	80.038.533	*Long-term employee benefit liabilities*
Provisi jangka panjang	22	56.638.540	54.530.790	*Long-term provision*
Jumlah Liabilitas Jangka Panjang		**613.899.108**	**817.363.086**	***Total Non-current Liabilities***
JUMLAH LIABILITAS		**1.359.932.978**	**1.639.441.913**	***TOTAL LIABILITIES***
EKUITAS				***EQUITY***
Ekuitas yang dapat diatribusikan kepada pemilik entitas induk				*Equity attributable to equity holders of the parent entity*
Modal saham				*Share capital*
Modal dasar 30.000.000.000 lembar saham biasa, modal ditempatkan dan disetor penuh sebesar 9.932.534.336 lembar saham dengan nilai nominal Rp100 per lembar saham	23	993.253.434	993.253.434	*Authorized 30,000,000,000 shares, issued fully paid-up capital 9,932,534,336 shares with par value Rp100 per share*
Tambahan modal disetor	24	1.270.606.785	1.270.606.785	*Additional paid-in capital*
Kerugian komprehensif lain		(78.664.427)	(76.994.525)	*Other comprehensive loss*
Saldo laba				*Retained earnings*
Telah ditentukan penggunaannya		1.055.552.509	952.149.306	*Appropriated*
Belum ditentukan penggunaannya		171.924.896	129.254.004	*Unappropriated*
Total ekuitas yang dapat diatribusikan kepada pemilik entitas induk		3.412.673.197	3.268.269.004	*Total equity attributable to equity holders of the parent entity*
Kepentingan nonpengendali	26	(25.444)	(24.072)	*Non-controlling interests*
JUMLAH EKUITAS		**3.412.647.753**	**3.268.244.932**	***TOTAL EQUITY***
JUMLAH LIABILITAS DAN EKUITAS		**4.772.580.731**	**4.907.686.845**	***TOTAL LIABILITIES AND EQUITY***

Lihat catatan atas laporan keuangan konsolidasian yang merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian.

See accompanying notes to the consolidated financial statements which are an integral part of the consolidated financial statements.

	Catatan/ *Notes*	2025	2024	
PENDAPATAN	27,35	**2.361.905.786**	**2.091.352.268**	***REVENUE***
BEBAN POKOK PENDAPATAN	28,35	**(1.649.067.618)**	**(1.492.901.105)**	***COST OF REVENUE***
LABA KOTOR		**712.838.168**	**598.451.163**	***GROSS PROFIT***
Beban penjualan	29	(235.812.355)	(161.319.928)	*Selling expenses*
Beban umum dan administrasi	30	(208.435.136)	(203.340.530)	*General and administrative expenses*
Pendapatan lainnya	31	16.764.377	12.739.958	*Other income*
Pendapatan keuangan	32	2.007.909	4.115.234	*Finance income*
Beban keuangan	33	(52.932.941)	(78.853.176)	*Finance expenses*
LABA SEBELUM PAJAK PENGHASILAN		**234.430.022**	**171.792.721**	***PROFIT BEFORE INCOME TAX***
BEBAN PAJAK PENGHASILAN	17c	**(62.506.471)**	**(42.539.628)**	***INCOME TAX EXPENSE***
LABA TAHUN BERJALAN		**171.923.551**	**129.253.093**	***PROFIT FOR THE YEAR***
(KERUGIAN) PENGHASILAN KOMPREHENSIF LAIN				***OTHER COMPREHENSIVE (LOSS) INCOME***
Pos-pos yang tidak akan direklasifikasikan ke laba rugi				*Items that will not be reclassified to profit or loss*
Pengukuran kembali program imbalan pasti	21	(2.140.934)	1.145.733	*Remeasurement of defined benefit program*
Pajak penghasilan terkait		471.005	(252.062)	*Related income tax*
(Kerugian) penghasilan komprehensif lain tahun berjalan setelah pajak		(1.669.929)	893.671	*Total other comprehensive (loss) income for the year, after tax*
JUMLAH PENGHASILAN KOMPREHENSIF TAHUN BERJALAN		**170.253.622**	**130.146.764**	***TOTAL COMPREHENSIVE INCOME FOR THE YEAR***
LABA TAHUN BERJALAN YANG DAPAT DIATRIBUSIKAN KEPADA				***PROFIT FOR THE YEAR ATTRIBUTABLE TO***
Pemilik entitas induk	34	171.924.896	129.254.004	*Equity holders of parent entity*
Kepentingan nonpengendali		(1.345)	(911)	*Non-controlling interest*
LABA TAHUN BERJALAN		171.923.551	129.253.093	***PROFIT FOR THE YEAR***
JUMLAH PENGHASILAN KOMPREHENSIF TAHUN BERJALAN YANG DAPAT DIATRIBUSIKAN KEPADA				***TOTAL COMPREHENSIVE INCOME FOR THE YEAR ATTRIBUTABLE TO***
Pemilik entitas induk		170.254.994	130.147.665	*Equity holders of parent entity*
Kepentingan nonpengendali	26	(1.372)	(901)	*Non-controlling interest*
JUMLAH PENGHASILAN KOMPREHENSIF TAHUN BERJALAN		170.253.622	130.146.764	***TOTAL COMPREHENSIVE INCOME FOR THE YEAR***
LABA PER SAHAM (Rupiah Penuh)	**34**	**17**	**13**	***EARNINGS PER SHARE (Full Amount)***

Lihat catatan atas laporan keuangan konsolidasian yang merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian.

See accompanying notes to the consolidated financial statements which are an integral part of the consolidated financial statements.

	Catatan/ *Notes*	Modal saham/ *Share capital*	Tambahan modal disetor/ *Additional paid-in capital*	Penghasilan komprehensif lain - tidak direklasifikasi ke laba rugi/ *Other comprehensive income - not reclassified to profit or loss*	Saldo laba/ *Retained earnings*		Modal yang dapat diatribusikan kepada Perusahaan/ *Equity attributable to the Company*	Komponen nonpengendali/ *Non-controlling interest*	Jumlah ekuitas/ *Total equity*	
					Dicadangkan/ *Appropriated*	Belum dicadangkan/ *Unappropriated*				
Saldo per 1 Januari 2024		993.253.434	1.270.606.785	(77.888.186)	866.564.776	109.898.718	3.162.435.527	(23.171)	3.162.412.356	*Balance as of January 1, 2024*
Kenaikan pencadangan saldo laba yang telah ditentukan penggunaannya	25	-	-	-	85.584.530	(85.584.530)	-	-	-	*Increase in appropriated retained earnings*
Laba tahun berjalan		-	-	-	-	129.254.004	129.254.004	(911)	129.253.093	*Profit for the year*
Dividen	25	-	-	-	-	(24.314.188)	(24.314.188)	-	(24.314.188)	*Dividends*
Penghasilan komprehensif lain tahun berjalan		-	-	893.661	-	-	893.661	10	893.671	*Other comprehensive income for the year*
Saldo per 31 Desember 2024		**993.253.434**	**1.270.606.785**	**(76.994.525)**	**952.149.306**	**129.254.004**	**3.268.269.004**	**(24.072)**	**3.268.244.932**	*Balance as of December 31, 2024*
Kenaikan pencadangan saldo laba yang telah ditentukan penggunaannya	25	-	-	-	103.403.203	(103.403.203)	-	-	-	*Increase in appropriated retained earnings*
Laba tahun berjalan		-	-	-	-	171.924.896	171.924.896	(1.345)	171.923.551	*Profit for the year*
Dividen	25	-	-	-	-	(25.850.801)	(25.850.801)	-	(25.850.801)	*Dividends*
Rugi komprehensif lain tahun berjalan		-	-	(1.669.902)	-	-	(1.669.902)	(27)	(1.669.929)	*Other comprehensive loss for the year*
Saldo per 31 Desember 2025		**993.253.434**	**1.270.606.785**	**(78.664.427)**	**1.055.552.509**	**171.924.896**	**3.412.673.197**	**(25.444)**	**3.412.647.753**	*Balance as of December 31, 2025*

Lihat catatan atas laporan keuangan konsolidasian yang merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian.

See accompanying notes to the consolidated financial statements which are an integral part of the consolidated financial statements.

	2025	2024	
ARUS KAS DARI AKTIVITAS OPERASI			***CASH FLOWS FROM OPERATING ACTIVITIES***
Penerimaan kas dari pelanggan	2.363.006.649	1.837.865.127	*Receipt from customers*
Pembayaran kas kepada pemasok	(1.811.967.550)	(1.386.231.229)	*Payments to suppliers*
Pembayaran kas kepada karyawan	(148.630.760)	(211.525.166)	*Payments to employees*
Pembayaran pajak penghasilan badan	(46.517.799)	(10.498.717)	*Payment corporate of income tax*
Pembayaran bunga keuangan	(34.416.816)	(70.334.536)	*Payment of finance interest*
Penerimaan bunga	1.556.144	4.115.234	*Interest income receipt*
Penerimaan restitusi pajak	2.383.444	-	*Receipt from tax refunds*
Penerimaan atas klaim	-	19.151.516	*Receipt from claims*
Arus Kas Bersih Diperoleh dari Aktivitas Operasi	325.413.312	182.542.229	*Net Cash Flows Provided by Operating Activities*
ARUS KAS DARI AKTIVITAS INVESTASI			***CASH FLOWS FROM INVESTING ACTIVITIES***
Aset dalam pembangunan	(28.748.075)	(20.131.637)	*Construction in progress*
Pembelian aset tetap	(19.010.241)	(17.157.915)	*Acquisition of fixed assets*
Penempatan deposito berjangka yang dibatasi penggunaannya	(2.759.219)	(14.581.729)	*Placement of restricted time deposit*
Hasil penjualan aset tetap	401.800	-	*Proceeds from disposal of fixed assets*
Pembelian aset takberwujud	-	(79.500)	*Purchase of intangible assets*
Arus Kas Bersih Digunakan untuk Aktivitas Investasi	(50.115.735)	(51.950.781)	*Net Cash Flows used in Investing Activities*
ARUS KAS DARI AKTIVITAS PENDANAAN			***CASH FLOWS FROM FINANCING ACTIVITIES***
Pembayaran pinjaman bank	(210.000.000)	(175.000.000)	*Payment of bank loan*
Pembayaran dividen	(25.850.801)	(24.314.188)	*Payment of dividends*
Pembayaran liabilitas sewa	(7.526.366)	(708.720)	*Payment of lease liabilities*
Arus Kas Bersih Digunakan untuk Aktivitas Pendanaan	(243.377.167)	(200.022.908)	*Net Cash Flows used in Financing Activities*
KENAIKAN (PENURUNAN) BERSIH KAS DAN SETARA KAS	**31.920.410**	**(69.431.460)**	***NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS***
PENGARUH PERUBAHAN SELISIH KURS TERHADAP KAS DAN SETARA KAS	**(915.839)**	**887.923**	***EFFECTS OF FOREIGN EXCHANGE RATE CHANGES ON CASH AND CASH EQUIVALENTS***
KAS DAN SETARA KAS PADA AWAL TAHUN	**29.843.338**	**98.386.875**	***CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR***
KAS DAN SETARA KAS PADA AKHIR TAHUN	**60.847.909**	**29.843.338**	***CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR***

Lihat catatan atas laporan keuangan konsolidasian yang merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian.

See accompanying notes to the consolidated financial statements which are an integral part of the consolidated financial statements.

1. UMUM

Pendirian dan Informasi Umum

PT Semen Baturaja Tbk ("Perusahaan") didirikan berdasarkan Akta Notaris Jony Frederik Berthold Tumbelaka Sinjai, di Jakarta, No. 34 tanggal 14 November 1974, yang diubah dengan Akta Notaris No. 49 tanggal 21 November 1974 oleh Notaris yang sama. Akta-akta ini telah disetujui oleh Menteri Kehakiman Republik Indonesia dengan Surat Keputusan No. Y.A5/422/18 tanggal 22 November 1974, didaftarkan di Pengadilan Negeri Palembang dengan No. 37s6/1974 tanggal 22 November 1974 dan diumumkan dalam tambahan No. 15 pada Berita Negara No. 2 tanggal 7 Januari 1975.

Berdasarkan Akta Perjanjian Pengalihan Saham Tanggal 19 Desember 2022 No. 15 dibuat di hadapan Notaris Aulia Taufani, S.H., di Jakarta Selatan. Pemerintah Negara Republik Indonesia selaku pemegang saham PT Semen Baturaja (Persero) Tbk, mengalihkan seluruh saham seri B dengan jumlah saham sebanyak 7.499.999.999 lembar senilai Rp2.848.672.233.000 pada PT Semen Indonesia (Persero) Tbk.

Anggaran dasar Perusahaan telah mengalami beberapa kali perubahan. Perubahan anggaran dasar terakhir berdasarkan Rapat Umum Pemegang Saham dilakukan dengan Akta Notaris Aulia Taufani, S.H., Notaris di Jakarta, No. 61 tanggal 18 Desember 2025 mengenai persetujuan perubahan anggaran dasar Perseroan Terbatas PT Semen Baturaja Tbk yang mengubah nama perseroan menjadi PT Semen Baturaja (Persero) Tbk.

Entitas induk langsung Perusahaan adalah PT Semen Indonesia (Persero) Tbk dan entitas induk akhir Perusahaan adalah Badan Pengelola Investasi Daya Anagata Nusantara.

Penawaran Umum Efek Perusahaan

Berdasarkan Surat No. S-176/D.04/2013 tanggal 19 September 2013 dari Otoritas Jasa Keuangan di Indonesia, Perusahaan memperoleh persetujuan Pernyataan Efektif Pendaftaran oleh Otoritas Jasa Keuangan.

Pada tanggal 28 Desember 2013 Perusahaan telah melakukan penawaran saham perdana (IPO) di Bursa Efek Indonesia sebanyak 2.337.678.500 lembar saham dengan harga nominal Rp100 (dalam Rupiah penuh) per saham dan harga penawaran saham Rp560 (dalam Rupiah penuh) per saham.

Lingkup dan Jaringan Usaha Perusahaan

Sesuai dengan pasal 3 anggaran dasar Perusahaan, Perusahaan bergerak di bidang industri semen termasuk produksi, distribusi dan jasa-jasa lain yang terkait dengan industri semen.

1. GENERAL

Establishment and General Information

PT Semen Baturaja Tbk ("the Company") was established by Notarial Deed of Jony Frederik Berthold Tumbelaka Sinjai No. 34, in Jakarta, dated November 14, 1974, amended by Notarial Deed No. 49 dated November 21, 1974 by the same Notary. The deeds were approved by the Minister of Justice of the Republic of Indonesia in his Decision Letter No. Y.A5/422/18 dated November 22, 1974 register in District Court of Palembang No. 376/1974 dated November 22, 1974 and published in Supplement No. 15 of State Gazette No. 2 dated January 7, 1975.

Based on the Deed of Share Transfer Agreement dated December 19, 2022 No. 15 made before Notary Aulia Taufani, S.H., in South Jakarta. The Government of Republic Indonesia as the shareholder of PT Semen Baturaja (Persero) Tbk, transferred all B series shares with a total of 7,499,999,999 shares valued at Rp2,848,672,233,000 to PT Semen Indonesia (Persero) Tbk.

The Company's articles of association have undergone several changes. The latest amendment to the Articles of Association based on the General Meeting of Shareholders was carried out by Notarial Deed of Aulia Taufani, S.H., Notary in Jakarta, No. 61 dated December 18, 2025 regarding the approval of amendments to the articles of association of the Limited Liability Company PT Semen Baturaja Tbk which changed the name of the company to PT Semen Baturaja (Persero) Tbk.

The Company's direct parent is PT Semen Indonesia (Persero) Tbk and the ultimate parent is Badan Pengelola Investasi Daya Anagata Nusantara.

Public Offering of Shares of the Company

According to the letter No. S-176/D.04/2013 dated September 19, 2013 from the Financial Services Authority Indonesia, the Company has received the approval of the Effective Registration Statement from Financial Service Authority.

On December 28, 2013 the Company has issued shares through Initial Public Offering (IPO) in Indonesia Stock Exchange as much as 2,337,678,500 shares with nominal price Rp100 (in full Rupiah) per share and the offering price of Rp560 (in full Rupiah) per share.

Scope and Network of the Company's Business

In accordance with article 3 of the Company's articles of association, the Company is involved in the cement industrial sector including production, distribution, other services around cement industry.

Kantor pusat Perusahaan terletak di Kabupaten Ogan Komering Ulu. Lokasi pabrik yang dimiliki Perusahaan terdapat di tiga lokasi yaitu di Baturaja, Palembang dan Panjang (Lampung). Fasilitas Pabrik di Baturaja meliputi pabrik penghasil terak *(intermediate goods)* dan pabrik penghasil semen *(cement mill)*.

The Company's head office located in Kabupaten Ogan Komering Ulu. Cement plants of the Company are located in three locations which are in Baturaja, Palembang, and Panjang (Lampung). The facility of plant in Baturaja includes plant for producing clinker (intermediate goods) and plant for producing cement bulk.

Jumlah kapasitas ini diperoleh setelah selesainya proyek *Cement Mill & Packer* yang diselesaikan pada akhir tahun 2013 dan proyek Pabrik Baturaja II yang diselesaikan pada akhir tahun 2017. Seluruh hasil produksi semen dipasarkan di pasar lokal yang meliputi wilayah Sumatera Bagian Selatan dan Bengkulu.

The capacity was reached after the completion of project of Cement Mill & Packer which completed at the end of the year 2013 and project of Baturaja II Factory which completed at the end of the year 2017. All cement production is marketed in the local market which covers the Southern Sumatra and Bengkulu regions.

Selain kantor beroperasi di Baturaja, Palembang dan, Panjang, Perusahaan juga memiliki kantor perwakilan yang beralamat di Gedung Graha Irama Lantai 11 Ruang B - C, Jl. H.R. Rasuna Said Kav. 10, Jakarta Selatan. Perusahaan memulai kegiatan komersialnya pada tanggal 1 September 1981.

In addition to the operating office in Baturaja, Palembang, and Panjang, the Company also has representative office located at Graha Irama 11th floor Room B - C, Jl. H.R. Rasuna Said Kav. 10, South Jakarta. The Company commenced commercial operations on September 1, 1981.

Dewan Komisaris, Direksi dan Karyawan

The Board of Commissioners, Directors and Employee

Komposisi Dewan Komisaris adalah sebagai berikut:

The composition of the Board of is as follows:

	31 Desember/*December, 31 2025*	
Komisaris		***Commissioner***
Komisaris Utama	Inosentius Samsul	*President Commissioner*
Komisaris Independen	Chowadja Sanova	*Independent Commissioner*
Komisaris Independen	Feryzal Adham	*Independent Commissioner*
Komisaris	Dzulfikar Ahmad	*Commissioner*

	31 Desember/*December, 31 2024*	
Komisaris		***Commissioner***
Komisaris Utama/ Independen	Alex Iskandar Munaf	*President/Independent Commissioner*
Komisaris Independen	Chowadja Sanova	*Independent Commissioner*
Komisaris	Hadi Daryanto	*Commissioner*
Komisaris	Inosentius Samsul	*Commissioner*

Susunan Direksi Perusahaan adalah sebagai berikut:

The composition of the Company's Directors is as follows:

	31 Desember/*December, 31 2025*	
Direksi		***Directors***
Direktur Utama	Suherman Yahya	*President Director*
Direktur Keuangan & Sumber Daya Manusia	Rahmat Hidayat	*Finance and Human Resources Director*
Direktur Operasi	Taufik Ibrahim	*Operations Director*

	31 Desember/*December, 31 2024*	
Direksi		***Directors***
Direktur Utama	Suherman Yahya	*President Director*
Direktur	Rahmat Hidayat	*Director*
Direktur	Muhammad Syafitri	*Director*

Susunan Komite Audit Perusahaan adalah sebagai berikut:

The composition of the Company's Audit Committee is as follows:

	31 Desember/*December, 31 2025*	
Komite audit		***Audit committee***
Ketua	Feryzal Adham	*Chairman*
Anggota	Ramza Aziz	*Member*
Anggota	M. Nur A. Birton	*Member*

	31 Desember/*December, 31 2024*	
Komite audit		***Audit committee***
Ketua	Chowadja Sanova	*Chairman*
Anggota	Ramza Aziz	*Member*
Anggota	Abu Bakar	*Member*
Anggota	Alex Iskandar Munaf	*Member*

Pada tanggal 31 Desember 2025, Perusahaan mempunyai 855 (2024: 854 karyawan) – tidak diaudit.

As of December 31, 2025, the Company had 855 (2024: 854 employees) – unaudited.

Total gaji dan kompensasi manajemen kunci yang mencakup Direktur dan Komisaris Perusahaan untuk tahun-tahun yang berakhir pada 31 Desember 2025 sebesar Rp20.157.369 (2024: Rp23.874.551).

Total salaries and compensations of key management which include Directors and Commissioners of the Company for the years ended December 31, 2025 amounted to Rp20,157,369 (2024: Rp23,874,551).

Entitas anak yang Dikonsolidasikan

Consolidated Subsidiary

Kepemilikan saham Perusahaan pada entitas anak yang dikonsolidasi sebagai berikut:

The Company's ownership interests in consolidated subsidiary are as follows:

Entitas anak/ *Subsidiary*	Kegiatan usaha utama/ *Principal activities*	Domisili/ *Domicile*	Tahun operasi komersial/ Start of *commercial operations*	Persentase kepemilikan efektif/ Effective *percentage of ownership*	Jumlah aset (sebelum eliminasi)/ *Total assets (before elimination)*	
					2025	2024
PT Baturaja Multi Usaha	Perdagangan, Pembangunan, Perindustrian, Pengangkutan Darat & Jasa/*Trading, Construction, Industry, Transportation & Services*	Palembang	2016	99,94%	105.299.315	117.324.398

Pada tanggal 24 Februari 2016, berdasarkan Akta Notaris No. 49, dari Akhmad Habriand, S.H., M.H., Perusahaan mendirikan PT Baturaja Multi Usaha. Akta ini telah disahkan oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia dalam Surat Keputusan No. AHU-0010830.AH.01.01 tanggal 26 Februari 2016.

As of February 24, 2016, based on Notarial Deed No. 49, of Akhmad Habriand, S.H., M.H., the Company established PT Baturaja Multi Usaha. The Deed has been approved by the Minister of Law and Humans Rights of the Republic of Indonesia in a Decree No. AHU-0010830.AH.01.01 dated February 26, 2016.

Anggaran Dasar entitas anak telah mengalami beberapa kali perubahan dan yang terakhir antara lain mengenai perubahan Direksi dan Komisaris berdasarkan Akta Notaris Nomor 59, tertanggal 16 Desember 2024, yang dibuat di hadapan Fretty Ayu Miranda, S.H., M.Kn, Notaris di Kabupaten Ogan Komering Ulu, yang Penerimaan dan Pemberitahuan Perubahan data Perseroannya dari Kementerian Hukum dan Hak Asasi Manusia Republik Indonesia berdasarkan Surat Nomor:AHU-AH.01.09-0288544 tertanggal 16 Desember 2024.

The Articles of Association of the subsidiary entity have undergone several amendments, the most recent of which regarding changes in the Board of Directors and Commissioners based on Notarial Deed Number 59, dated December 16, 2024, executed before Fretty Ayu Miranda, S.H., M.Kn, Notary in Ogan Komering Ulu Regency, regarding the receipt and notification of changes to the Company's data from the Ministry of Law and Human Rights of the Republic of Indonesia based on Letter No. AHU-AH. 01.09-0288544 dated December 16, 2024.

2. PENERAPAN STANDAR AKUNTANSI KEUANGAN BARU DAN REVISI ("PSAK")

a. Amandemen/Penyesuaian Standar standar yang berlaku efektif pada tahun berjalan

Dalam periode berjalan, tidak terdapat penerapan standar akuntansi baru maupun amendemen/ penyesuaian PSAK yang relevan terhadap operasi grup yang efektif berlaku pada atau setelah 1 Januari 2025.

Penerapan standar dan interpretasi yang baru dan direvisi tidak menghasilkan perubahan besar terhadap kebijakan akuntansi Grup dan tidak memiliki dampak material pada jumlah yang dilaporkan untuk tahun berjalan atau tahun sebelumnya:

- PSAK 221 (amendemen) Kekurangan Ketertukaran
- PSAK 117 (amendemen) Kontrak Asuransi

Standar dan amendemen/penyesuaian standar telah diterbitkan tapi belum diterapkan

Pada tanggal persetujuan laporan keuangan konsolidasian, standar, interpretasi dan amendemen-amendemen atas PSAK yang relevan bagi Grup, yang telah diterbitkan namun belum berlaku efektif, dengan penerapan dini diizinkan, adalah sebagai berikut:

Efektif untuk periode yang dimulai pada atau setelah tanggal 1 Januari 2026.

- Amandemen PSAK 338 Kombinasi Bisnis Entitas Sepengendali
- Amandemen PSAK 109 Instrumen Keuangan dan Amandemen PSAK 107 *Instrumen Keuangan: Pengungkapan tentang Klasifikasi dan Pengukuran Instrumen Keuangan*
- Amandemen PSAK 109 Instrumen Keuangan dan Amandemen PSAK 107 *Instrumen Keuangan: Pengungkapan tentang Kontrak yang Mengacu pada Listrik Bergantung Alam*
- Penyesuaian Tahunan 2024 SAK Indonesia

Efektif untuk periode yang dimulai pada atau setelah tanggal 1 Januari 2027

- PSAK 118 Penyajian dan Pengungkapan dalam Laporan Keuangan
- PSAK 119 Entitas Anak tanpa Akuntabilitas Publik: Pengungkapan

Sampai dengan tanggal penerbitan laporan keuangan konsolidasian, dampak dari amendemen atas PSAK tersebut terhadap laporan keuangan konsolidasian tidak dapat diketahui atau diestimasi oleh manajemen.

2. APPLICATION OF NEW AND REVISED FINANCIAL ACCOUNTING STANDARDS ("PSAK")

a. Amendments/Adjustments to Standards Standards effective in the current year

During the current period, there are no new accounting standards or amendments/ adjustments to PSAK that are relevant to the Group's operations that are effective on or after January 1, 2025.

The application of new and revised standards and interpretations does not result in significant changes to the Group's accounting policies and has no material impact on the amounts reported for the current year or previous years:

- *PSAK 221 (amendment) Lack of Exchangeability*
- *PSAK 117 (amendment) Insurance Contracts*

b. Standards and amendments/adjustments to standards have been published but not yet implemented.

As of the date of approval of the consolidated financial statements, the standards, interpretations, and amendments to PSAK relevant to the Group, which have been issued but are not yet effective, with early adoption permitted, are as follows:

Effective for periods beginning on or after January 1, 2026.

- *Amendment to PSAK 338 Business Combination Under Common Control*
- *Amendment to PSAK 109 Financial Instruments Keuangan dan Amendment to PSAK 107 Financial Instruments : Disclosures on Classification and Measurement of Financial Instruments*
- *Amendment to PSAK 109 Financial Instruments Keuangan dan Amendment to PSAK 107 Financial Instruments : Disclosures on Contracts Referencing Nature-dependent Electricity*
- *Annual Improvement 2024 SAK Indonesia*

Effective for periods beginning on or after January 1, 2027

- *PSAK 118 Presentation and Disclosures in Financial Statements*
- *PSAK 119 Subsidiaries without Public Accountability: Disclosures*

As of the date of issuance of the consolidated financial statements, the impact of the amendments to PSAK on the consolidated financial statements cannot be determined or estimated by management.

3. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL

a. Pernyataan Kepatuhan

Laporan keuangan konsolidasian ini telah disusun dan disajikan sesuai dengan Standar Akuntansi Keuangan Indonesia meliputi Pernyataan Standar Akuntansi Keuangan (PSAK) dan Interpretasi Standar Akuntansi Keuangan (ISAK) yang diterbitkan oleh Dewan Standar Akuntansi Keuangan – Ikatan Akuntan Indonesia (DSAK–IAI) dan Keputusan Ketua Bapepam-LK No. KEP-347/BL.2012 tanggal 25 September 2012 tentang penyajian dan pengungkapan laporan keuangan emiten atau Perusahaan publik (Peraturan VIII.G.7).

b. Dasar Penyusunan

Dasar penyusunan laporan keuangan konsolidasian adalah biaya historis, kecuali properti dan instrumen keuangan tertentu yang diukur pada jumlah revaluasian atau nilai wajar pada setiap akhir periode pelaporan, yang dijelaskan dalam kebijakan akuntansi di bawah ini. Laporan arus kas konsolidasian disajikan dengan metode langsung (direct method) dan arus kas dikelompokkan ke dalam aktivitas operasi, investasi, dan pendanaan. Biaya historis umumnya didasarkan pada nilai wajar dari imbalan yang diberikan dalam pertukaran barang dan jasa.

Nilai wajar adalah harga yang akan diterima untuk menjual suatu aset atau harga yang akan dibayar untuk mengalihkan suatu liabilitas dalam suatu transaksi teratur antara pelaku pasar pada tanggal pengukuran, terlepas dari apakah harga tersebut dapat diamati secara langsung atau diestimasi menggunakan teknik penilaian lain. Dalam mengestimasi nilai wajar dari suatu aset atau liabilitias, Grup memperhitungkan karakteristik aset atau liabilitas jika pelaku pasar akan memperhitungkan karakteristik tersebut ketika menentukan harga aset atau liabilitas pada tanggal pengukuran.

Nilai wajar untuk tujuan pengukuran dan/atau pengungkapan pada laporan keuangan konsolidasian ditentukan atas dasar tersebut, kecuali untuk transaksi sewa yang merupakan ruang lingkup PSAK 116 Sewa, dan pengukuran yang memiliki kemiripan dengan nilai wajar namun bukan merupakan nilai wajar, seperti nilai realisasi bersih dalam PSAK 202 Persediaan atau nilai pakai dalam PSAK 236 Penurunan Nilai Aset.

Seluruh angka dalam laporan keuangan konsolidasian ini, dibulatkan dan disajikan dalam ribuan Rupiah (“Rp”), kecuali dinyatakan lain. Lihat Catatan 3d untuk informasi mata uang fungsional Grup.

3. MATERIAL ACCOUNTING POLICY INFORMATION

a. Compliance Statement

The consolidated financial statements have been prepared and presented in accordance with Indonesian Financial Accounting Standards which include the Statement of Financial Accounting Standards (PSAK) and Interpretation of Financial Accounting Standards (ISAK) issued by the Financial Accounting Standard Board - Indonesian Institute of Accountant (DSAK - IAI), and Decree of Chairman of Bapepam-LK No. KEP-347/BL.2012 dated September 25, 2012, regarding presentation and disclosure of financial statements of issuers or public companies (Regulation VIII.G.7).

b. Basis of Preparation

The consolidated financial statements have been prepared on the historical cost basis, except for certain properties and financial instruments that are measured at revalued amounts or fair values at the end of each reporting period, as explained in the accounting policies below. The consolidated statements of cash flows are prepared using the direct method by classifying cash flows into operating, investing, and financing activities. Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, the Group considers the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date.

Fair value for measurement and/or disclosure purposes in these consolidated financial statements is determined on such a basis, except for leasing transactions that are within the scope of PSAK 116 Leases, and measurements that have some similarities to fair value but are not fair value, such as net realizable value in PSAK 202 Inventories or value in use in PSAK 236 Impairment of Assets.

Figures in the consolidated financial statements are rounded to and stated in thousands of Rupiah (“Rp”), unless otherwise stated. Refer to Note 3d for the information on the Group’s functional currency.

Penyusunan laporan keuangan konsolidasian sesuai dengan Standar Akuntansi Keuangan Indonesia mengharuskan penggunaan estimasi dan asumsi. Hal tersebut juga mengharuskan manajemen untuk membuat pertimbangan dalam proses penerapan kebijakan akuntansi Grup.

The preparation of the consolidated financial statements in conformity with Indonesian Financial Accounting Standards requires the use of certain critical accounting estimates and asumptions. It also requires management to exercise its judgement in the process of applying the Group's accounting policies.

Area yang kompleks atau memerlukan tingkat pertimbangan yang lebih tinggi atau area di mana asumsi dan estimasi dapat berdampak signifikan terhadap laporan keuangan konsolidasian diungkapkan di Catatan 4.

The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the consolidated financial statements are disclosed in Note 4.

Direksi memiliki, pada saat persetujuan laporan keuangan konsolidasian, suatu ekspektasi yang memadai bahwa Grup memiliki sumber daya yang cukup untuk melanjutkan keberadaan operasinya untuk di masa yang akan datang. Sehingga, mereka melanjutkan penerapan dasar akuntansi kelangsungan usaha dalam penyusunan laporan keuangan konsolidasian.

The Directors have, at the time of approving the consolidated financial statements, a reasonable expectation that the Group has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the consolidated financial statements.

c. Dasar Konsolidasian

c. Basis of Consolidation

Laporan keuangan konsolidasian menggabungkan laporan keuangan Perusahaan dan entitas yang dikendalikan oleh Perusahaan dan entitas anak (termasuk entitas terstruktur). Pengendalian tercapai di mana Perusahaan memiliki kekuasaan atas *investee*; eksposur atau hak atas imbal hasil variabel dari keterlibatannya dengan *investee*; dan kemampuan untuk menggunakan kekuasaannya atas *investee* untuk mempengaruhi jumlah imbal hasil investor.

The consolidated financial statements incorporate the financial statements of the Company and entities (including structured entities) controlled by the Company and its subsidiary. Control is achieved where the Company has the power over the investee; is exposed, or has rights, to variable returns from its involvement with the investee; and has the ability to use its power to affect its returns.

Perusahaan menilai kembali apakah entitas tersebut adalah *investee* jika fakta dan keadaan yang mengindikasikan adanya perubahan terhadap satu atau lebih dari tiga elemen pengendalian yang disebutkan di atas.

The Company reassessed whether or not it controls an investee if facts and circumstances indicate that there are changes to one or more of the three elements of control listed above.

Ketika Perseroan memiliki kurang dari hak suara mayoritas pada *investee*, Perseroan memiliki kekuasaan atas *investee* ketika hak suara investor cukup untuk memberinya kemampuan praktis untuk mengarahkan aktivitas relevan secara sepihak.

When the Company has less than a majority of the voting rights of an investee, it has power over the investee when the voting rights are sufficient to give it the practical ability to direct the relevant activities of the investee unilaterally.

Perusahaan mempertimbangkan seluruh fakta dan keadaan yang relevan dalam menilai apakah hak suara Perusahaan cukup untuk memberikan Perusahaan kekuasaan, termasuk (i) ukuran kepemilikan hak suara Perusahaan relatif terhadap ukuran dan penyebaran kepemilikan pemilik hak suara lain; (ii) hak suara potensial yang dimiliki oleh Perusahaan, pemegang suara lain atau pihak lain; (iii) hak yang timbul dari pengaturan kontraktual lain; dan (iv) setiap fakta dan keadaan tambahan apapun mengindikasikan bahwa Perusahaan memiliki, atau tidak memiliki, kemampuan kini untuk mengarahkan aktivitas yang relevan pada saat keputusan perlu dibuat, termasuk pemilikan suara dalam rapat umum pemegang saham sebelumnya.

The Company considers all relevant facts and circumstances in assessing whether or not the Company's voting rights in an investee are sufficient to give it power, including (i) the size of the Company's holding of voting rights relative to the size and dispersion of holding of the other vote holders; (ii) potential voting rights held by the Company, other vote holders or other parties; (iii) rights arising from other contractual arrangements; and (iv) any additional facts and circumstances that indicate that the Company has, or does not have, the current ability to direct the relevant activities at the time that decisions need to be made, including voting patterns at previous stockholders' meetings.

Konsolidasi entitas anak dimulai ketika Perusahaan memperoleh pengendalian atas entitas anak dan akan dihentikan ketika Perusahaan kehilangan pengendalian pada entitas anak. Secara khusus, pendapatan dan beban entitas anak diakuisisi atau dijual selama tahun berjalan termasuk dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian dari tanggal diperolehnya pengendalian Perusahaan sampai tanggal ketika Perusahaan berhenti untuk mengendalikan entitas anak.

Consolidation of a subsidiary begins when the Company obtains control over the subsidiary and ceases when the Company loses control of the subsidiary. Specifically, income and expense of a subsidiary acquired or disposed of during the year are included in the consolidated statements of profit or loss and other comprehensive income from the date the Company gains control until the date when the Company ceases to control the subsidiary.

Saldo, transaksi, penghasilan dan beban intrakelompok usaha dieliminasi. Keuntungan dan kerugian hasil dari transaksi intrakelompok usaha yang diakui dalam aset juga dieliminasi. Kebijakan akuntansi entitas anak telah diubah seperlunya untuk memastikan konsistensi penerapan kebijakan oleh Grup.

Intragroup balances, transactions, income and expenses are eliminated. Profits and losses resulting from intragroup transactions that are recognised in assets are also eliminated. The accounting policies of subsidiary have been amended where necessary to ensure consistency with the policies adopted by the Group.

Grup mengatribusikan laba rugi dan setiap komponen dari penghasilan komprehensif lain kepada pemilik entitas induk dan kepentingan nonpengendali meskipun hal tersebut mengakibatkan kepentingan nonpengendali memiliki saldo defisit. Grup menyajikan kepentingan nonpengendali di ekuitas dalam laporan posisi keuangan konsolidasian, terpisah dari ekuitas pemilik entitas induk.

The Group attributed the profit or loss and each component of other comprehensive income to the owners of the parent and non-controlling interest even though this results in the non-controlling interests having a deficit balance. The Group presents non-controlling interest in equity in the consolidated statement of financial position, separately from the equity owners of the parent.

d. Penjabaran Mata Uang Asing

d. Foreign Currency Translation

Transaksi dan Saldo

Transactions and Balances

Laporan keuangan individu masing-masing entitas Grup diukur dan disajikan dalam mata uang dari lingkungan ekonomi utama dimana entitas beroperasi (mata uang fungsional). Laporan keuangan konsolidasian dari Grup disajikan dalam mata uang Rupiah yang merupakan mata uang fungsional Perusahaan dan mata uang penyajian untuk laporan keuangan konsolidasian.

The individual financial statements of each Group entity are measured and presented in the currency of the primary economic environment in which the entity operates (its functional currency). The consolidated financial statements of the Group are presented in Indonesian Rupiah, which is the functional currency of the Company and the presentation currency for the consolidated financial statements.

Dalam penyusunan laporan keuangan entitas Grup, transaksi dalam mata uang selain mata uang fungsional entitas (mata uang asing) diakui pada kurs yang berlaku pada tanggal transaksi. Pada setiap akhir perode pelaporan, pos moneter dalam valuta asing dijabarkan kembali pada kurs yang berlaku pada tanggal tersebut. Pos-pos non moneter yang diukur pada nilai wajar dalam valuta asing dijabarkan kembali pada kurs yang berlaku pada tanggal ketika nilai wajar ditentukan. Pos nonmoneter yang diukur dalam biaya historis dalam valuta asing tidak dijabarkan kembali.

In preparing the financial statements of the Group entities, transactions in currencies other than the entity's functional currency (foreign currencies) are recognized at the rates of exchange prevailing at the dates of the transactions. At the end of each reporting period, monetary items denominated in foreign currencies are retranslated at the rates prevailing at that date. Non-monetary items carried at fair value that are denominated in foreign currencies are retranslated at the rates prevailing at the date when the fair value was determined. Non-monetary items that are measured in terms of historical cost in a foreign currency are not retranslated.

Untuk tujuan penyajian laporan keuangan konsolidasian, aset dan liabilitas kegiatan usaha Grup dijabarkan ke dalam Rupiah dengan menggunakan kurs yang berlaku pada akhir periode pelaporan. Pos penghasilan dan beban dijabarkan menggunakan kurs rata-rata untuk periode tersebut, kecuali kurs berfluktuasi secara signifikan selama periode tersebut, dalam hal ini kurs yang berlaku pada tanggal transaksi yang digunakan. Selisih kurs yang timbul diakui dalam penghasilan komprehensif lain dan diakumulasi dalam ekuitas (dan diatribusikan pada kepentingan nonpengendali).

For the purposes of presenting these consolidated financial statements, the assets and liabilities of the Group's are translated into Indonesian Rupiah using exchange rates prevailing at the end of each reporting period. Income and expense items are translated at the average exchange rates for the period, unless exchange rates fluctuate significantly during that period, in which case the exchange rates at the dates of the transactions are used. Exchange differences arising, if any, are recognized in other comprehensive income and accumulated in equity (and attributed to non-controlling interests as appropriate).

e. Transaksi Pihak-pihak Berelasi

Pihak-pihak berelasi adalah orang atau entitas yang terkait dengan Grup (entitas pelapor):

(a) Orang atau anggota keluarga terdekat mempunyai relasi dengan entitas pelapor jika orang tersebut:

i. memiliki pengendalian atau pengendalian bersama atas entitas pelapor;
ii. memiliki pengaruh signifikan atas entitas pelapor; atau
iii. merupakan personil manajemen kunci entitas pelapor atau entitas induk dari entitas pelapor.

(b) Suatu entitas berelasi dengan entitas pelapor jika memenuhi salah satu hal berikut:

i. Entitas dan entitas pelapor adalah anggota dari kelompok usaha yang sama (artinya entitas induk, entitas anak, dan entitas anak berikutnya saling berelasi dengan entitas lain);
ii. Satu entitas adalah entitas asosiasi atau ventura bersama dari entitas lain (atau entitas asosiasi atau ventura bersama yang merupakan anggota suatu kelompok usaha, yang mana entitas lain tersebut adalah anggotanya);
iii. Kedua entitas tersebut adalah ventura bersama dari pihak ketiga yang sama;
iv. Satu entitas adalah ventura bersama dari entitas ketiga dan entitas yang lain adalah entitas asosiasi dari entitas ketiga;
v. Entitas tersebut adalah suatu program imbalan kerja untuk imbalan kerja dari salah satu entitas pelapor atau entitas yang terkait dengan entitas pelapor. Jika entitas pelapor adalah entitas yang menyelenggarakan program tersebut, maka entitas sponsor juga berelasi dengan entitas pelapor;
vi. Entitas yang dikendalikan bersama oleh orang yang diidentifikasi huruf (a);

e. Transactions with Related Parties

A related party is a person or entity that is related to the Group (the reporting entity):

(a) A person or a close member of that person's family is related to a reporting entity if that person:

i. has control or joint control over the reporting entity;
ii. has significant influence over the reporting entity; or
iii. is a member of the key management personnel of the reporting entity or of a parent of the reporting entity.

(b) An entity is related to a reporting entity if any of the following conditions applies:

i. The entity and the reporting entity are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others);
ii. One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member);
iii. Both entities are joint ventures of the same third party;
iv. One entity is a joint venture of a third entity and the other entity is an associate of the third entity;
v. The entity is a post employment benefit plan for the benefit of employees of either the reporting entity or an entity related to the reporting entity. If the reporting entity is itself such a plan, the sponsoring employers are also related to the reporting entity;
vi. The entity is controlled or jointly controlled by a person identified in (a);

vii. Orang yang diidentifikasi dalam huruf (a) (i) memiliki pengaruh signifikan atas entitas atau personil manajemen kunci entitas (atau entitas induk dari entitas);/
viii. Entitas, atau anggota dari kelompok yang mana entitas merupakan bagian dari kelompok tersebut, menyediakan jasa personil manajemen kunci kepada entitas pelapor atau kepada entitas induk dari entitas pelapor.

vii. A person identified in (a) (i) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity); or
viii. The entity, or any member of a group of which it is a part, provides key management personnel services to the reporting entity or to the parent of the reporting entity.

Transaksi signifikan yang dilakukan dengan pihak-pihak berelasi, baik dilakukan dengan kondisi dan persyaratan yang sama dengan pihak ketiga maupun tidak, diungkapkan pada laporan keuangan konsolidasian.

Significant transactions with related parties, whether or not made at similar terms and conditions as those done with third parties, are disclosed in the consolidated financial statements.

f. Instrumen Keuangan

f. Financial Instruments

Aset keuangan

Financial assets

Aset keuangan pada awalnya diakui sebesar nilai wajar ditambah biaya transaksi yang terkait. Aset keuangan ini selanjutnya diukur sebesar biaya perolehan diamortisasi menggunakan metode suku bunga efektif dikurangi penurunan nilai.

Financial assets are initially recognized at fair value plus related transaction costs. These financial assets are then measured at amortized cost using the effective interest rate method less impairment.

Kategori utama aset keuangan yang dicatat dalam laporan keuangan konsolidasian Grup adalah investasi pada entitas anak yang tidak dikonsolidasi, kas dan setara kas, piutang usaha dan lainnya (piutang lain-lain, uang jaminan dan sebagainya).

The main categories of financial assets recorded in Group's consolidated financial statements are investments in unconsolidated subsidiaries, cash and cash equivalents, trade receivables and others (other receivables, security deposits and etc).

Aset keuangan diklasifikasikan sebagai salah satu dari 3 kategori berikut ini:
- Diukur pada biaya perolehan;
- Diukur pada nilai wajar melalui penghasilan komprehensif lain (FVTOCI);
- Diukur pada nilai wajar melalui laba rugi (FVTPL).

Financial assets are classified as one of the following 3 categories:
- *Measured at cost;*
- *Measured at fair value through other comprehensive income (FVTOCI);*
- *Measured at fair value through profit or loss (FVTPL).*

Entitas mengklasifikasikan aset keuangan dengan menggunakan dua dasar yaitu: (a) model bisnis entitas dalam mengelola aset keuangan; (b) karakteristik arus kas kontraktual dari aset keuangan. Modifikasi aset keuangan dianggap substansial dan entitas akan menghentikan pengakuan aset keuangan awal jika: (a) aset keuangan (atau bagiannya) berakhir, ketika debitur dibebaskan secara hukum dari kewajiban utamanya atas aset (atau bagiannya) baik melalui proses hukum atau oleh kreditur; (b) kontrak kredit baru (termasuk opsi konversi ekuitas); atau (c) ada konversi mata uang.

Entities classify financial assets using two bases, namely: (a) the entity's business model in managing financial assets; (b) contractual cash flow characteristics of financial assets. Modifications to a financial asset are considered substantial and an entity will derecognize the original financial asset if: (a) the financial asset (or part thereof) expires, when the debtor is legally released from its primary obligation for the asset (or part thereof) either through legal proceedings or by creditors; (b) new credit contracts (including equity conversion options); or (c) there is a currency conversion.

Penurunan nilai aset keuangan

Grup mengakui penyisihan kerugian untuk kerugian kredit ekspektasian ("KKE") atas instrumen utang diukur pada biaya perolehan diamortisasi atau pada FVTOCI, piutang sewa, aset kontrak maupun kontrak jaminan keuangan dan komitmen pinjaman. Nilai kerugian kredit ekspektasian diperbarui pada tanggal pelaporan untuk mencerminkan perubahan risiko kredit sejak pengakuan awal masing-masing instrumen keuangan.

Grup selalu mengakui KKE sepanjang umurnya untuk piutang usaha, aset kontrak dan piutang sewa pembiayaan. Kerugian kredit ekspektasian atas aset keuangan diestimasi menggunakan matriks provisi berdasarkan pengalaman kerugian kredit historis Perusahaan, disesuaikan untuk faktor spesifik debitur, kondisi ekonomi umum serta penilaian atas arah kondisi kini dan perkiraan masa depan pada tanggal pelaporan, termasuk nilai waktu atas uang jika tepat.

Untuk semua instrumen keuangan lainnya, Grup mengakui KKE sepanjang umur ketika telah ada peningkatan risiko kredit yang signifikan sejak pengakuan awal. Jika, sebaliknya, risiko kredit pada instrumen keuangan tidak meningkat secara signifikan sejak pengakuan awal, Grup mengukur penyisihan kerugian untuk instrumen keuangan tersebut sejumlah KKE 12 bulan.

Penilaian apakah KKE sepanjang umur harus diakui didasarkan pada peningkatan signifikan dalam kemungkinan terjadinya atau pada risiko gagal bayar sejak pengakuan awal dan bukan didasarkan pada bukti aset keuangan yang mengalami kerugian kredit pada tanggal pelaporan atau kejadian gagal bayar sebenarnya.

Kerugian kredit ekspektasian sepanjang umur merupakan kerugian kredit ekspektasian yang timbul dari seluruh kemungkinan peristiwa gagal bayar selama perkiraan umur instrumen keuangan. Sebaliknya, KKE 12 bulan mewakili porsi KKE sepanjang umur yang timbul dari peristiwa gagal bayar pada instrumen keuangan yang mungkin terjadi dalam 12 bulan setelah tanggal pelaporan.

Pengukuran dan pengakuan atas kerugian kredit ekspektasian

Pengukuran kerugian kredit ekspektasian merupakan fungsi dari *probability of default, loss given default* (yaitu besarnya kerugian jika terjadi gagal bayar) dan eksposur pada gagal bayar. Penilaian *probability of default* dan *loss given default* berdasarkan data historis yang disesuaikan dengan informasi masa depan seperti dijelaskan di atas.

Impairment of financial assets

The Group recognizes a loss allowance for expected credit losses ("ECL") on investments in debt instruments that are measured at amortized cost or at FVTOCI, lease receivables, contract assets as well as on financial guaranteed contracts and loan commitments. The amount of expected credit losses is updated at each reporting date to reflect changes in credit risk since initial recognition of the respective financial instrument.

The Group always recognizes lifetime ECL for trade receivable, contract assets and lease receivables. The expected credit losses on these financial assets are estimated using a provision matrix based on the Group's historical credit loss experience, adjusted for factors that are specific to the debtors, general economic conditions and an assessment of both the current as well as the forecast direction of conditions at the reporting date, including time value of money where appropriate.

For all other financial instruments, the Group recognizes lifetime ECL when there has been a significant increase in credit risk since initial recognition. If, on the other hand, the credit risk on the financial instrument has not increased significantly since initial recognition, the Group measures the loss allowance for that financial instrument at an amount equal to 12 months ECL.

The assessment of whether lifetime ECL should be recognized is based on significant increases in the likelihood or risk of a default occurring since initial recognition instead of on evidence of a financial asset being credit impaired at the reporting date or an actual default occurring.

Lifetime ECL represents the expected credit losses that will result from all possible default events over the expected life of a financial instrument. In contrast, 12 months ECL represents the portion of lifetime ECL that is expected to result from default events on a financial instrument that are possible within 12 months after the reporting date.

Measurement and recognition of expected credit losses

The measurement of expected credit losses is a function of the probability of default, loss given default (i.e. the magnitude of the loss if there is a default) and the exposure at default. The assessment of the probability of default and loss given default is based on historical data adjusted by forward-looking information as described above.

Adapun eksposur atas gagal bayar, untuk aset keuangan, diwakili oleh nilai tercatat bruto aset pada tanggal pelaporan; untuk kontrak jaminan keuangan, eksposur mencakup jumlah yang ditarik pada tanggal pelaporan, ditambah dengan jumlah yang diperkirakan akan ditarik di masa depan sebelum tanggal gagal bayar yang ditentukan berdasarkan tren historis, pemahaman Grup mengenai kebutuhan pembiayaan masa depan yang spesifik dari debiturnya, dan informasi perkiraan masa depan lainnya yang relevan.

As for the exposure at default, for financial assets, this is represented by the assets' gross carrying amount at the reporting date; for financial guarantee contracts, the exposure includes the amount drawn down as at the reporting date, together with any additional amounts expected to be drawn down in the future by default date determined based on historical trend, the Group's understanding of the specific future financing needs of the debtors, and other relevant forward-looking information.

Untuk aset keuangan, kerugian kredit ekspektasian diestimasi sebagai selisih antara seluruh arus kas kontraktual yang jatuh tempo kepada Grup sesuai dengan kontrak dan seluruh arus kas yang diekspektasi akan diterima oleh Grup, didiskontokan pada suku bunga efektif awal.

For financial assets, the expected credit loss is estimated as the difference between all contractual cash flows that are due to the Group in accordance with the contract and all the cash flows that the Group expects to receive, discounted at the original effective interest rate.

Klasifikasi sebagai liabilitas atau ekuitas

Classification as debt or equity

Instrumen utang dan ekuitas yang diterbitkan oleh Grup diklasifikasikan berdasarkan substansi perjanjian kontraktual yang disepakati dan berdasarkan definisi dari liabilitas keuangan dan instrumen ekuitas.

Debt and equity instruments issued by the Group are classified as either financial liabilities or as equity in accordance with the substance of the contractual arrangements entered into and the definitions of a financial liability and an equity instrument.

Instrumen ekuitas

Equity instruments

Instrumen ekuitas adalah setiap kontrak yang membuktikan adanya bunga residual dalam aset Grup setelah dikurangi seluruh liabilitasnya. Instrumen ekuitas dicatat sebesar jumlah yang diterima, setelah dikurangi biaya penerbitan langsung.

An equity instrument is any contract that evidences a residual interest in the assets of the Group after deducting all of its liabilities. Equity instruments are recorded at the proceeds received, net of direct issuance costs.

Liabilitas keuangan

Financial liabilities

Grup mengklasifikasikan liabilitas keuangan diukur pada nilai wajar melalui laba rugi dan yang diukur pada biaya perolehan diamortisasi. Setelah pengakuan awal yaitu, sebesar nilai wajar ditambah biaya transaksi, Grup mengukur seluruh liabilitas keuangan pada biaya perolehan diamortisasi dengan menggunakan metode suku bunga efektif. Liabilitas keuangan dihentikan pengakuannya pada saat liabilitas tersebut dilepaskan, dibatalkan atau kedaluwarsa.

The Group's financial liabilities are classified at amortized costs using the effective interest method. After initial recognition, which is at fair value plus transaction costs, the Group measures all financial liabilities at amortized cost using effective interest rate method. Financial liabilities are derecognized when the obligation under the liability is discharged, cancelled or has expired.

Metode suku bunga efektif adalah metode yang digunakan untuk menghitung biaya perolehan diamortisasi dari liabilitas keuangan dan metode untuk mengalokasikan biaya bunga selama periode yang relevan.

The effective interest method is a method of calculating the amortized cost of a financial liability and of allocating interest expense over the relevant period.

Suku bunga efektif adalah suku bunga yang secara tepat mendiskontokan estimasi pembayaran kas masa depan (mencakup seluruh komisi dan bentuk lain yang dibayarkan dan diterima yang merupakan bagian yang tak terpisahkan dari suku bunga efektif, biaya transaksi dan premium dan diskonto lainnya) selama perkiraan umur liabilitas keuangan, atau (jika lebih tepat) digunakan periode yang lebih singkat untuk memperoleh nilai tercatat bersih pada saat pengakuan awal.

The effective interest rate is the rate that exactly discounts estimated future cash payments (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the financial liability, or (where appropriate) a shorter period to the net carrying amount on initial recognition.

Saling hapus antar instrumen keuangan

Aset keuangan dan liabilitas keuangan disalinghapuskan dan jumlah netonya dilaporkan pada laporan posisi keuangan ketika terdapat hak yang berkekuatan hukum untuk melakukan saling hapus atas jumlah yang telah diakui tersebut dan adanya niat untuk menyelesaikan secara neto, atau untuk merealisasikan aset dan menyelesaikan liabilitas secara bersamaan.

Offsetting financial instruments

Financial assets and liabilities are offset and the net amount is reported in the statement of financial position when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis, or realise the asset and settle the liability simultaneously.

Hak saling hapus tidak kontingensi atas peristiwa di masa depan dan dapat dipaksakan secara hukum dalam situasi bisnis yang normal dan dalam peristiwa gagal bayar, atau peristiwa kepailitan atau kebangkrutan Grup atau pihak lawan.

The right of mutual cancellation is not contingent upon future events and is legally enforceable in normal business situations and in the event of default, insolvency, or bankruptcy of the Group or the counterparty.

g. Kas dan Setara Kas

g. Cash and Cash Equivalents

Kas dan setara kas mencakup kas, simpanan yang sewaktu-waktu bisa dicairkan dan investasi likuid jangka pendek lainnya dengan yang jatuh tempo dalam waktu tiga bulan atau kurang. Kas dan setara kas yang dibatasi penggunaannya disajikan sebagai "kas yang dibatasi penggunaannya".

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short term highly liquid investments with original maturities of three months or less. Cash and time deposits, which are restricted in use, are included within "restricted cash".

h. Piutang Usaha dan Piutang Lain-lain

h. Trade and Other Receivables

Piutang usaha adalah jumlah piutang dari pelanggan untuk barang yang dijual atau jasa yang diberikan dalam kegiatan usaha biasa. Piutang lain-lain adalah piutang dari transaksi selain penjualan barang dan jasa.

Trade receivables are amounts due from customers for goods sold or services rendered in the ordinary course of business. Other receivables are receivables from transactions other than the sale of goods and services.

Piutang usaha dan piutang lain-lain pada awalnya diakui sebesar nilai wajar dan selanjutnya diukur sebesar biaya perolehan yang diamortisasi dengan menggunakan metode bunga efektif, kecuali dampak diskontonya tidak signifikan, dikurangi penyisihan untuk penurunan nilai.

Trade and other receivables are recognised initially at fair value and subsequently measured at amortized cost using the effective interest method, unless the impact of discounting is not significant, less any provision for impairment.

i. Persediaan

i. Inventories

Persediaan dinyatakan berdasarkan biaya perolehan atau nilai realisasi bersih, mana yang lebih rendah. Biaya perolehan ditentukan dengan metode rata-rata tertimbang untuk barang jadi dan barang dalam proses serta metode rata-rata bergerak untuk bahan baku, penolong dan suku cadang.

Inventories are stated at cost or net realizable value, whichever is lower. Cost is determined using the weighted average method for finished goods and work-in-progress and using the moving average method for raw and indirect materials and spare parts.

Harga perolehan barang jadi dan barang dalam proses terdiri dari biaya bahan baku, tenaga kerja langsung, biaya-biaya langsung lainnya dan biaya *overhead* yang dinyatakan sebesar nilai yang terkait dengan produksi. Nilai realisasi bersih adalah taksiran harga jual dalam kegiatan usaha dikurangi taksiran biaya penyelesaian dan taksiran biaya yang diperlukan untuk melakukan penjualan.

The cost of finished goods and work in progress comprises of raw and indirect materials, direct labor, other direct costs and related production overheads. Net realizable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and the estimated selling cost necessary to make the sale.

j. Aset Tetap

j. Fixed Assets

Aset tetap, kecuali tanah, dinyatakan sebesar biaya perolehan dikurangi akumulasi penyusutan, amortisasi dan deplesi, dan rugi penurunan nilai, jika ada. Aset tetap yang dimiliki untuk digunakan dalam produksi atau penyediaan barang atau jasa atau untuk tujuan administratif dicatat berdasarkan biaya perolehan setelah dikurangi akumulasi penyusutan dan akumulasi kerugian penurunan nilai. Harga perolehan termasuk pengeluaran yang dapat diatribusikan secara langsung atas perolehan aset tersebut. Biaya perolehan juga termasuk estimasi biaya pembongkaran, dan pemindahan aset tetap, dan restorasi lokasi aset.

Fixed assets, except land, are stated at cost less accumulated depreciation, amortisation and depletion, and impairment loss, if any. Fixed assets held for use in the production or supply of goods or services, or for administrative purposes, are stated at cost, less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to the acquisition of the items. Such cost also includes estimated costs of dismantling and removing of the item and restoring the site on which the asset is located.

Biaya-biaya setelah pengakuan awal diakui sebagai bagian nilai tercatat aset atau sebagai aset yang terpisah, sebagaimana mestinya, hanya jika kemungkinan besar Grup mendapat manfaat ekonomis di masa depan berkenaan dengan aset tersebut dan biaya perolehan aset dapat diukur dengan andal.

Costs after initial recognition are recognized as part of the carrying amount of the asset or as a separate asset, as appropriate, only if it is probable that the Group will obtain future economic benefits in respect of the asset and the cost of the asset can be measured reliably.

Nilai tercatat dari komponen yang diganti dihapuskan. Biaya perbaikan dan pemeliharaan dibebankan ke dalam laba rugi dalam periode keuangan ketika biaya-biaya tersebut terjadi.

The carrying value of the replaced component is written off. Repair and maintenance costs are charged to profit or loss in the financial period in which they are incurred.

Biaya perolehan hak atas tanah dalam bentuk HGB (Hak Guna Bangunan) diakui oleh entitas sebagai aset tetap jika secara substansi hak atas tanah tersebut mengalihkan pengendalian atas aset pendasar kepada entitas, meski tanpa pengalihan hak kepemilikan legal.

The cost of acquiring land rights in the form of HGB (Building Use Rights) is recognized by an entity as a fixed asset if in substance the land rights transfer control of the underlying asset to the entity, even without a legal transfer of ownership rights.

Entitas memiliki pengendalian apabila, berdasarkan substansi, entitas telah memperoleh kemampuan untuk mengarahkan penggunaan tanah dan memperoleh secara substansial seluruh risiko dan sisa manfaat dari tanah legal awal untuk mendapatkan hak legal diakui sebagai bagian biaya akuisisi tanah, biaya-biaya tersebut tidak disusutkan.

An entity has control if, in substance, it has the ability to direct the use of the land, and obtains substantially all the risks and residual benefits from the land. Initial legal rights to obtain legal rights are recognized as part of land acquisition costs, these costs are not depreciated.

Biaya perbaikan yang signifikan diakui ke dalam jumlah tercatat *(carrying amount)* aset tetap sebagai suatu penggantian jika memenuhi kriteria pengakuan. Semua biaya pemeliharaan dan perbaikan yang tidak memenuhi kriteria pengakuan diakui dalam laba/rugi pada saat terjadinya.

Significant repair costs are recognized in the carrying amount of fixed assets as a replacement if they meet the recognition criteria. All maintenance and repair costs that do not meet the recognition criteria are recognized in profit/loss when incurred.

Suku cadang, peralatan siap pakai dan peralatan pemeliharaan diakui sebagai aset tetap ketika memenuhi definisi aset tetap. Jika definisi tidak terpenuhi, maka suku cadang, peralatan siap pakai, dan peralatan pemeliharaan diklasifikasikan sebagai persediaan.

Spare parts, ready-to-use equipment and maintenance equipment are recognized as fixed assets when they meet the definition of fixed assets. If the definition is not met, then spare parts, ready-to-use equipment, and maintenance equipment are classified as inventory.

Penyusutan (selain tanah dan tanah pertambangan) dihitung menggunakan metode garis lurus setelah memperhitungkan nilai residu selama umur masa manfaat ekonomis aset tetap sebagai berikut:

Depreciation (other than land and mining properties) is calculated using the straight-line method after calculating the residual value over the useful life of the fixed assets as follows:

	Tahun/*Years*	
Bangunan dan infrastruktur	15 - 50	*Buildings and infrastructures*
Mesin	2 - 50	*Machinery*
Peralatan berat dan kendaraan	4 - 30	*Heavy equipment and vehicles*
Peralatan kantor	2 - 8	*Office equipments*

Tanah dicatat sesuai dengan biaya perolehannya dan tidak disusutkan. Tanah pertambangan dideplesi dengan menggunakan metode unit produksi berdasarkan estimasi cadangan. Masa manfaat ekonomi, nilai residu dan metode penyusutan ditinjau setiap akhir tahun dan pengaruh dari setiap perubahan estimasi tersebut berlaku prospektif.

Land is recorded at acquisition cost and is not depreciated. Mining properties is depleted using the unit of production method based on reserve estimates. Economic life, residual value, and depreciation method are reviewed at the end of each year, and the effects of any changes in these estimates are applied prospectively.

Jumlah tercatat aset tetap dihentikan pengakuannya pada saat dilepaskan atau saat tidak ada manfaat ekonomi masa depan yang diharapkan dari penggunaan atau pelepasannya. Keuntungan atau kerugian yang timbul dari penghentian pengakuan aset (dihitung sebagai selisih antara jumlah hasil pelepasan neto dan jumlah tercatat dari aset) diakui dalam laba/rugi pada tahun aset tersebut dihentikan pengakuannya.

The carrying amount of fixed assets is derecognized when they are disposed of or when no future economic benefits are expected from their use or disposal. Gains or losses arising from the derecognition of an asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) are recognized in profit/loss in the year the asset is derecognised.

Akumulasi biaya konstruksi bangunan, jalan, jembatan, pelabuhan, pembangkit tenaga listrik dan pabrik semen serta pemasangan mesin dikapitalisasi sebagai aset dalam pembangunan. Biaya bunga dan biaya pinjaman lain, seperti pinjaman yang digunakan untuk mendanai proses pembangunan aset tertentu, dikapitalisasi sampai dengan saat proses pembangunan tersebut selesai.

The accumulated costs of the construction of buildings, roads, bridges, harbors, power and cement plants and the installation of machinery are capitalized as construction in progress. Interest and other borrowing costs, such as fees on loans used in financing the construction of a qualifying asset, are capitalized up to the date when the construction is completed. These costs are reclassified into fixed asset accounts when the construction or installation is complete.

Biaya-biaya ini direklasifikasi ke akun aset tetap pada saat proses konstruksi atau pemasangan selesai. Penyusutan aset dimulai pada saat aset tersebut siap untuk digunakan, yaitu pada saat aset tersebut berada pada lokasi dan kondisi yang diinginkan agar aset siap digunakan sesuai dengan keinginan dan maksud manajemen.

Depreciation of an asset begins when it is available for use, when it is in the location and condition necessary for it to be capable of operating in the manner intended by management.

k. Aset Takberwujud

Aset takberwujud diakui jika kemungkinan besar Grup akan memperoleh manfaat ekonomis masa depan dari aset takberwujud dan biaya perolehan aset tersebut dapat diukur secara andal. Aset takberwujud dicatat berdasarkan biaya perolehan dikurangi akumulasi amortisasi dan rugi penurunan nilai, apabila ada. Aset takberwujud diamortisasi selama estimasi masa manfaatnya. Grup mengestimasi nilai yang dapat diperoleh kembali dari aset takberwujud.

Apabila nilai tercatat aset takberwujud melebihi estimasi nilai yang dapat diperoleh kembali, nilai tercatat aset tersebut diturunkan menjadi sebesar estimasi jumlah terpulihkan.

Aset takberwujud di bawah ini diamortisasi dengan menggunakan metode garis lurus berdasarkan estimasi masa manfaat aset takberwujud sebagai berikut:

k. Intangible Assets

Intangible assets are recognized when it is probable that the Group will obtain future economic benefits from the intangible asset and the cost of the asset can be measured reliably. Intangible assets are recorded at cost less accumulated amortization and impairment losses, if any. Intangible assets are amortized over their estimated useful lifes. The Group estimates the recoverable value of the intangible assets.

If the carrying amount of an intangible asset exceeds the estimated recoverable amount, the carrying amount of the asset is reduced to the estimated recoverable amount.

The intangible assets below are amortized using the straight-line method based on the estimated useful lifes of the intangible assets as follows:

	Masa manfaat/*Useful lifes*	
Piranti perangkat lunak	3-5 tahun/*years*	*Computer software*
Lisensi	2-5 tahun/*years*	*License*
Aset takberwujud lainnya	20-30 tahun/*years*	*Other intangible assets*

Aset takberwujud dihentikan pengakuannya ketika aset tersebut dilepaskan atau ketika tidak terdapat lagi manfaat ekonomis masa depan yang diharapkan dari penggunaan atau pelepasan aset tersebut. Selisih dalam laporan antara nilai tercatat aset dengan hasil neto yang diterima dari pelepasannya diakui dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian.

Intangible assets are derecognized when the asset is disposed of or when no future economic benefits are expected from the use or disposal of the asset. The difference in the statement between the carrying amount of the asset and the net proceeds received from its disposal is recognized in the consolidated statements of profit or loss and other comprehensive income.

l. Penurunan Nilai Aset

Pada setiap akhir periode pelaporan, Grup menilai apakah terdapat indikasi bahwa aset mengalami penurunan nilai. Jika terdapat indikasi tersebut, Grup mengestimasi jumlah terpulihkan dari aset tersebut. Jumlah yang terpulihkan ditentukan untuk setiap aset secara individual, dan jika hal ini tidak dimungkinkan, Grup menentukan jumlah terpulihkan dari unit penghasil kas aset tersebut.

Jumlah terpulihkan adalah jumlah yang lebih tinggi antara nilai wajar dikurangi biaya pelepasan dibandingkan dengan nilai pakainya. Nilai pakai adalah nilai kini dari arus kas yang diharapkan akan diterima dari aset atau unit penghasil kas yang bersangkutan. Nilai kini dihitung dengan menggunakan tingkat diskonto sebelum pajak yang mencerminkan nilai waktu uang dan risiko spesifik atas aset atau unit penghasil kas aset tersebut.

l. Impairment of Assets

At the end of each reporting period, the Group assess whether there is any indication that an asset may be impaired. If any such indication exists, the Group shall estimate the recoverable amount of the asset. Recoverable amount is determined for an individual asset, if its is not possible, the Group determines the recoverable amount of the asset's cash generating unit.

The recoverable amount is the higher of fair value less costs to sell and its value in use. Value in use is the present value of the estimated future cash flows of the asset or cash generating unit. Present values are computed using pre tax discount rates that reflect the time value of money and the risks specific to the asset or cash generating unit of the assets.

Jika jumlah terpulihkan suatu aset lebih kecil dari jumlah tercatatnya, jumlah tercatat aset diturunkan menjadi sebesar jumlah terpulihkannya. Penurunan tersebut segera diakui dalam laba rugi. Rugi penurunan nilai yang telah diakui dalam periode sebelumnya, selain *goodwill*, akan dikembalikan jika terdapat perubahan estimasi yang digunakan dalam menentukan jumlah terpulihkan aset tersebut sejak rugi penurunan nilai yang terakhir diakui.

If the recoverable amount of an asset is less than its carrying amount, the carrying amount of the asset shall be reduced to its recoverable amount. The reduction is recognized immediately in profit or loss. An impairment loss recognized in prior period for an asset other than goodwill is reversed if there has been a change in the estimates used to determine the asset's recoverable amount since the last impairment loss was recognized.

Jika hal ini yang terjadi, jumlah tercatat aset tersebut dinaikkan ke jumlah terpulihkannya. Kenaikan ini merupakan pembalikan dari rugi penurunan nilai sebelumnya.

If this is the case, the carrying amount of the asset shall be increased to its recoverable amount. That increase is a reversal of an impairment loss.

m. Pajak Penghasilan

m. Income Tax

Manfaat atau beban pajak adalah jumlah keseluruhan pajak penghasilan baik kini maupun tangguhan yang diperhitungkan dalam menentukan laba rugi untuk suatu periode. Pajak kini dan pajak tangguhan diakui dalam laporan laba rugi, kecuali pajak penghasilan yang timbul dari transaksi atau peristiwa yang diakui dalam penghasilan komprehensif lain atau secara langsung di ekuitas. Jika hal ini yang terjadi, pajak tersebut diakui dalam penghasilan komprehensif lain atau ekuitas.

Tax benefit or expense are the aggregate amount included in the determination of profit or loss for the period in respect of current tax and deferred tax. Current tax and deferred tax is recognized in profit or loss, except for income tax arising from transactions or events that are recognized in other comprehensive income or directly in equity. In this case, the tax is recognized in other comprehensive income or equity, respectively.

Jumlah pajak kini untuk periode berjalan dan periode sebelumnya yang belum dibayar diakui sebagai liabilitas. Jika jumlah pajak yang telah dibayar untuk periode berjalan dan periode-periode sebelumnya melebihi jumlah pajak yang terutang, maka kelebihannya diakui sebagai aset. Liabilitas atau aset pajak kini untuk periode berjalan dan periode sebelumnya diukur dengan jumlah yang diperkirakan akan dibayar kepada atau direstitusi dari otoritas perpajakan, yang dihitung dengan menggunakan tarif pajak yang berlaku.

Current tax for current and prior periods shall, to the extent unpaid, be recognized as a liability. If the amount already paid in respect of current and prior periods exceeds the amount due for those periods, the excess shall be recognized as an asset. Current tax liabilities or assets for the current and prior periods shall be measured at the amount expected to be paid to or recovered from the taxation authorities, using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Manfaat terkait dengan rugi pajak yang dapat ditarik untuk memulihkan pajak kini dari periode sebelumnya diakui sebagai aset. Aset pajak tangguhan diakui untuk akumulasi rugi pajak belum dikompensasi dan kredit pajak belum dimanfaatkan sepanjang kemungkinan besar laba kena pajak masa depan akan tersedia untuk dimanfaatkan dengan rugi pajak belum dikompensasi dan kredit pajak belum dimanfaatkan.

Tax benefits relating to tax loss that can be carried back to recover current tax of a previous periods is recognized as an asset. Deferred tax asset is recognized for the carry forward of unused tax losses and unused tax credit to the extent that it is probable that future taxable profit will be available against which the unused tax losses and unused tax credits can be utilized.

Aset pajak tangguhan diakui untuk seluruh perbedaan temporer yang dapat dikurangkan sepanjang kemungkinan besar laba kena pajak akan tersedia untuk dimanfaatkan, kecuali jika aset pajak tangguhan itu timbul dari pengakuan awal aset atau pengakuan awal liabilitas dalam transaksi yang bukan kombinasi bisnis dan pada saat transaksi tidak mempengaruhi laba akuntansi atau laba kena pajak atau rugi pajak.

A deferred tax asset shall be recognized for all deductible temporary differences to the extent that it is probable that taxable profit will be available to be utilized, unless the deferred tax asset arises from the initial recognition of an asset or liability in a transaction that is not a business combination and at the time of the transaction affects neither accounting profit nor taxable profit or tax loss.

Liabilitas pajak tangguhan diakui untuk semua perbedaan temporer kena pajak, kecuali perbedaan temporer kena pajak yang berasal dari:
a) Pengakuan awal *goodwill*; atau
b) Pengakuan awal aset atau liabilitas dari transaksi yang bukan kombinasi bisnis dan yang pada saat transaksi tidak mempengaruhi laba akuntansi, atau laba kena pajak atau rugi pajak.

A deferred tax liability shall be recognized for all taxable temporary differences, except to the extent that the deferred tax liability arises from:

a) The initial recognition of goodwill; or
b) The initial recognition of an asset or liability in a transaction which is not a business combination and at the time of the transaction, affects neither accounting profit nor taxable profit or tax loss.

Aset dan liabilitas pajak tangguhan diukur dengan menggunakan tarif pajak yang diharapkan berlaku ketika aset itu dipulihkan atau pada saat liabilitas diselesaikan, berdasarkan tarif pajak yang berlaku pada akhir periode pelaporan.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply to the period when the asset is realized or the liability is settled, that have been enacted, or substantively enacted, by the end of the reporting period.

Jumlah tercatat aset pajak tangguhan direviu pada setiap akhir periode pelaporan untuk memastikan bahwa tersedia jumlah pajak penghasilan dari laba kena pajak masa depan dalam jumlah yang memadai untuk mengkompensasi jumlah tercatat aset pajak tangguhan.

The carrying amount of a deferred tax asset reviewed at the end of each reporting period to ensure that the available amount of income tax of future taxable income is sufficient to compensate the carrying amount of deferred tax assets.

Grup melakukan saling hapus atas aset pajak tangguhan dan liabilitas pajak tangguhan serta aset pajak kini dan liabilitas pajak kini, jika Grup:

The Group offsets deferred tax assets and deferred tax liabilities and current tax assets and current tax liabilities if the Group:

a) Memiliki hak yang dapat dipaksakan secara hukum untuk melakukan saling hapus atas jumlah yang diakui; dan

a) Has legally enforceable right to set off the recognized amounts; and

b) Bermaksud untuk menyelesaikan dengan dasar neto atau merealisasikan aset dan menyelesaikan liabilitas secara bersamaan. Sedangkan untuk aset dan liabilitas pajak tangguhan jika dikenakan oleh otoritas pajak yang sama, baik atas entitas kena pajak yang sama ataupun berbeda.

b) Intends either to settle on a net basis, or to realize the assets and settle liabilities simultaneously. Whereas for deferred tax assets and liabilities if levied by the same taxation authority, both the same taxable entity or different taxable entities.

n. Imbalan Kerja

n. Employee Benefit

Imbalan kerja jangka pendek

Short-term employee benefits

Imbalan kerja jangka pendek diakui ketika seorang karyawan telah bekerja dalam suatu periode akuntansi. Jumlah imbalan kerjanya diukur berdasarkan nilai nominal tanpa memperhitungkan nilai tunainya.

Short term employee benefits are recognized when an employee has rendered service during accounting period. The amount of employee benefits is measured at the nominal amount without calculating the cash value.

Imbalan kerja jangka pendek mencakup antara lain upah, gaji, bonus, dan insentif.

Short term employee benefits include such as wages, salaries, bonus, and incentive.

Imbalan pascakerja

Post-employment benefits

Imbalan pascakerja seperti pensiun, uang pisah dan uang penghargaan masa kerja dihitung berdasarkan Undang-undang Nomor 13 Tahun 2023 tentang Penetapan Peraturan Pemerintah Pengganti Undang-Undang Nomor 2 Tahun 2022 tentang Cipta Kerja menjadi Undang-undang.

Post employment benefits such as retirement, severance and service payments are calculated based on Law number 13 of 2023 concerning the Stipulation of Government Regulations in Lieu of Law Number 2 of 2022 concerning Job Creation into Law.

Grup memiliki program imbalan pascakerja imbalan pasti dan iuran pasti. Grup mengakui jumlah liabilitas imbalan dan iuran pasti neto sebesar nilai kini kewajiban imbalan pasti pada akhir periode pelaporan dikurangi dengan nilai wajar aset program yang dihitung oleh aktuaris independen dengan menggunakan metode *Projected Unit Credit*. Nilai kini kewajiban imbalan pasti ditentukan dengan mendiskontokan imbalan tersebut.

The Group has defined post employment benefits and defined contribution plans. The Group recognizes the amount of the net defined benefit liability at the present value of the defined benefit obligation at the end of the reporting period less the fair value of plan assets which calculated by independent actuaries using the Projected Unit Credit method. Present value benefit obligation determined by discounting the benefit.

Biaya jasa kini, biaya jasa lalu dan keuntungan atau kerugian pada saat penyelesaian, termasuk biaya bunga atas liabilitas imbalan pasti diakui dalam laporan laba rugi. Pengukuran kembali atas liabilitas imbalan pasti yang terdiri dari keuntungan atau kerugian aktuarial, imbal hasil atas aset program dan setiap perubahan dampak batas atas aset diakui sebagai penghasilan komprehensif lain.

Current service cost, past service cost and gain or loss on settlement, and net interest on the net defined benefit liability are recognized in profit or loss. The remeasurement of the net defined benefit liability comprises actuarial gains and losses, the return on plan assets, and any change in effect of the asset ceiling are recognized in other comprehensive income.

Pesangon

Termination benefits

Pesangon pemutusan hubungan kerja terutang ketika Grup memberhentikan hubungan tersebut sebelum usia pensiun normal yaitu ketika seorang karyawan mengajukan pengunduran diri dengan sukarela dan Grup menerimanya atau pada waktu Grup memutuskan hubungan kerja karena restrukturisasi yang disertai dengan kompensasi imbalan pesangon.

Termination benefits are payable when the Group terminates the relationship before the normal retirement age when an employee submits voluntary resignation and the Group receives it or when the Group terminates the employment relationship due to restructuring accompanied by severance compensation benefits.

Pesangon pemutusan hubungan kerja diakui saat yang mana yang lebih cepat antara ketika Grup menerima pengajuan pengunduran diri karyawan dan ketika Grup mengakui biaya restrukturisasi yang bersangkutan.

Termination benefits are recognized when that which is faster between when the Group is accepting submissions for the resignation of the employee and when the Group recognizes the restructuring costs are concerned.

Pada kasus di mana suatu penawaran diajukan agar karyawan mengundurkan diri secara sukarela, pesangon pemutusan hubungan kerja diukur berdasarkan jumlah karyawan yang diharapkan menerima penawaran tersebut.

In cases where an offer is submitted for employees to voluntarily resign, termination benefits are measured based on the number of employees expected to receive the offer.

Imbalan yang jatuh tempo lebih dari dua belas bulan setelah periode pelaporan didiskontokan ke nilai masa kini.

Rewards due more than twelve months after the reporting period are discounted to present value.

Liabilitas imbalan kerja jangka panjang lainnya

Other long-term employee benefits liabilities

Grup memberikan imbalan kerja jangka panjang lainnya. Pengukuran liabilitas imbalan kerja jangka panjang lainnya konsisten dengan pengukuran liabilitas imbalan pascakerja kecuali untuk keuntungan/kerugian aktuaria atas liabilitas imbalan kerja jangka panjang lainnya diakui pada laba rugi.

The Group provides other long term employee benefits. The measurement of other long term employee benefit liabilities is consistent with the measurement of post employment benefit liabilities except for actuarial gain/loss in other long term employee benefit liability is recognized on profit or loss.

o. Provisi

Provisi diakui ketika Grup memiliki kewajiban kini (baik bersifat hukum maupun bersifat konstruktif) sebagai akibat peristiwa masa lalu, kemungkinan besar Grup diharuskan menyelesaikan kewajiban dan estimasi yang andal mengenai jumlah kewajiban tersebut dapat dibuat.

Jumlah yang diakui sebagai provisi adalah hasil estimasi terbaik pengeluaran yang diperlukan untuk menyelesaikan kewajiban kini pada akhir periode pelaporan, dengan mempertimbangkan risiko dan ketidakpastian yang meliputi kewajibannya.

Apabila suatu provisi diukur menggunakan arus kas yang diperkirakan untuk menyelesaikan kewajiban kini, maka nilai tercatatnya adalah nilai kini dari arus kas (ketika pengaruh nilai waktu uang bersifat material).

Ketika beberapa atau seluruh manfaat ekonomi untuk penyelesaian provisi yang diharapkan dapat dipulihkan dari pihak ketiga, piutang diakui sebagai aset apabila terdapat kepastian bahwa penggantian akan diterima dan jumlah piutang dapat diukur secara andal.

Provisi restorasi

Provisi atas biaya untuk memulihkan aset pabrik yang disewa ke kondisi semula, sebagaimana disyaratkan oleh syarat dan ketentuan sewa, diakui ketika kewajiban terjadi, yaitu ketika tanggal permulaan atau sebagai akibat dari penggunaan aset pendasar pada periode sewa tertentu, dengan estimasi terbaik Direksi atas pengeluaran yang disyaratkan untuk memulihkan aset tersebut.

Estimasi ditinjau secara teratur dan disesuaikan berdasarkan kondisi-kondisi baru yang sesuai.

Rehabilitasi dan restorasi tanah tambang

Provisi atas rehabilitasi dan restorasi tanah tambang ditentukan berdasarkan ketentuan dan peraturan yang berlaku. Provisi tersebut dinilai kembali secara rutin dan dampak perubahannya diakui secara prospektif.

Rehabilitasi dan restorasi tanah tambang yang dilaksanakan Grup mencakup namun tidak terbatas pada penggantian tanah bagian atas, pengerukan endapan pada kolam dan bendungan, pengawasan kualitas air, pengolahan limbah, penanaman kembali, dan pembibitan tanaman hutan.

o. Provision

Provisions are recognized when the Group has a present obligation (legal or constructive) as a result of a past event, it is probable that the Group will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation.

Where a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows (when the effect of time value of money is material).

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, a receivable is recognized as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

Restoration provisions

Provisions for the costs to restore leased plant assets to their original condition, as required by the terms and conditions of the lease, are recognised when the obligation is incurred, either at the commencement date or as a consequence of having used the underlying asset during a particular period of the lease, at the Directors' best estimate of the expenditure that would be required to restore the assets.

Estimates are regularly reviewed and adjusted as appropriate for new circumstances.

Quarry rehabilitation and restoration

The provision for quarry rehabilitation and restoration is based principally on legal and regulatory requirements. The provision is reassessed regularly and the effects of change are recognised prospectively.

Quarry rehabilitation and restoration at the Group includes, but is not limited to, top soil replacement, dredging of sediment ponds and dams, water quality control, waste handling, forest planting, and seeding.

p. Utang Usaha dan Utang Lain-lain

Utang usaha mencakup unsur-unsur berupa utang kepada pemasok barang/jasa yang diberikan dalam siklus operasi suatu entitas, dan tagihan yang belum diterima (untuk pembelian yang sudah dikirimkan tapi belum ditagih).

Utang lain-lain mencakup unsur utang kepada pemasok atas aset tetap, provisi atas biaya yang terkait upah dan gaji, jaminan sosial, utang atas transaksi khusus dengan pemerintah, badan publik dan organisasi internasional, pendapatan yang ditangguhkan, utang ke PT Semen Indonesia Tbk, dan utang dividen.

Utang usaha dan utang lain-lain pada awalnya diakui sebesar nilai wajar dan selanjutnya diukur sebesar biaya perolehan yang diamortisasi dengan menggunakan metode bunga efektif, kecuali dampak diskontonya tidak signifikan.

Grup mengadakan perjanjian *supplier financing* dengan bank, di mana bank setuju untuk memberikan pelunasan lebih cepat atas utang usaha Grup kepada pemasok atas faktur yang dipilih oleh pemasok.

p. Trade and Other Payables

Trade payables include elements in the form of debts to suppliers of goods/services provided in the operating cycle of an entity, and invoices that have not been received (for purchases that have been sent but not yet invoiced).

Other debts include elements of debt to suppliers for fixed assets, provisions for costs related to wages and salaries, social security, debt for special transactions with the government, public bodies and international organizations, deferred income, debt to PT Semen Indonesia Tbk, and dividends payable.

Trade and other payables are recognized initially at fair value and subsequently measured at amortized cost using the effective interest method, unless the impact of discounting is not significant.

The Group enters into supplier finance agreements with banks, whereby the banks agree to provide early payment of the Group's trade payables to the supplier in respect of invoice selected by the supplier.

q. Pengakuan Pendapatan dan Beban

Pendapatan Grup terutama berasal dari penjualan bahan bangunan terstruktur sederhana, seperti semen, klinker, batu kapur yang pengendaliannya dialihkan kepada pelanggan pada waktu tertentu tergantung pada kontrak penjualan.

Pendapatan dari kontrak dengan pelanggan

Perusahaan mengakui pendapatan sesuai dengan PSAK 115, “Pendapatan dari Kontrak dengan Pelanggan”, dengan melakukan analisis transaksi melalui metode lima langkah pengakuan pendapatan sebagai berikut:

1. Identifikasi kontrak dengan pelanggan dengan kriteria sebagai berikut;
   - Kontrak telah disetujui oleh pihak pihak terkait dalam kontrak.
   - Grup bisa mengidentifikasi hak dari pihak-pihak terkait dan jangka waktu pembayaran dari barang atau jasa yang akan dialihkan.
   - Kontrak memiliki substansi komersial.
   - Besar kemungkinan entitas akan menerima imbalan atas barang atau jasa yang dialihkan.
2. Identifikasi kewajiban pelaksanaan dalam kontrak. Kewajiban pelaksanaan merupakan janji-janji dalam kontrak untuk menyerahkan barang atau jasa yang memiliki karakteristik berbeda ke pelanggan.

q. Revenues and Expenses Recognition

The Group primarily generates revenue from simply structured sales of building materials, such as cement, clinker, limestone for which the control is transferred to the customer at a specific point in time depending on the contract/sales terms.

Revenue from contracts with customers

The Company recognizes revenues in accordance with PSAK 115, “Revenue from Contracts with Customers”, by performing transaction analysis through the five steps of income recognition model as follows:

1. *Identify contract(s) with a customer with certain criteria as follows:*
   - *The contract has been agreed by the parties involved in the contract.*
   - *The Group can identify the rights of relevant parties and the term of payment for the goods or services to be transferred.*
   - *The contract has commercial substance.*
   - *It is probable that the entity will receive consideration for the goods or services transferred.*
2. *Identify the performance obligations in the contract. Performance obligations are promises in a contract to transfer to a customer goods or services that are distinct.*

3. Penetapan harga transaksi. Harga transaksi merupakan jumlah imbalan yang berhak diperoleh suatu entitas sebagai kompensasi atas diserahkannya barang atau jasa yang dijanjikan ke pelanggan Jika imbalan yang dijanjikan di kontrak mengandung suatu jumlah yang bersifat variabel, Grup membuat estimasi jumlah imbalan tersebut sebesar jumlah yang diharapkan berhak diterima atas diserahkannya barang atau jasa yang dijanjikan ke pelanggan dikurangi dengan estimasi jumlah jaminan kinerja jasa yang akan dibayarkan selama periode kontrak.

3. Determine the transaction price. Transaction price is the amount of consideration to which an entity expects to be entitled in exchange for transferring promised goods or services to a customer. If the consideration promised in a contract includes a variable amount, the Group estimates the amount of consideration to which it expects to be entitled in exchange for transferring the promised goods or services to a customer less the estimated amount of service level guarantee which will be paid during the contract period.

4. Pengakuan pendapatan ketika kewajiban pelaksanaan telah dipenuhi dengan menyerahkan barang atau jasa yang dijanjikan ke pelanggan (ketika pelanggan telah memiliki kendali atas barang atau jasa tersebut).

4. Recognize revenue when performance obligation is satisfied by transferring a promised goods or services to a customer (which is when the customer obtains control of that goods or services).

Pendapatan dari penjualan barang diakui ketika pengendalian dialihkan kepada pelanggan. Terdapat kondisi di mana pertimbangan diperlukan berdasarkan lima indikator pengendalian di bawah ini:

Revenue from sales of goods is recognized when control transfers to the customer. There may be circumstances when judgement is required based on the five indicators of control below:

1. Pelanggan telah memiliki risiko dan manfaat signifikan atas kepemilikan aset dan memperoleh kemampuan untuk mengarahkan penggunaan atas, dan memperoleh secara substansial seluruh sisa manfaat dari barang.
2. Pelanggan memiliki kewajiban kini untuk membayar sesuai dengan syarat dan ketentuan dalam kontrak penjualan.
3. Pelanggan telah menerima barang. Penjualan barang dapat tergantung pada penyesuaian berdasarkan inspeksi terhadap pengiriman oleh pelanggan. Dalam hal ini, penjualan diakui berdasarkan estimasi terbaik Grup terhadap kualitas dan/atau kuantitas saat pengiriman, dan penyesuaian kemudian dicatat dalam akun pendapatan. Secara historis, perbedaan antara kualitas dan kuantitas, estimasi dan/atau aktual tidak signifikan.
4. Pelanggan telah memiliki hak kepemilikan legal atas barang.
5. Pelanggan telah menerima kepemilikan fisik atas barang.

1. The customer has the significant risks and rewards of ownership and has the ability to direct the use of, and obtain substantially all of the remaining benefits from, the goods.

2. The customer has a present obligation to pay in accordance with the terms of the sales contract.

3. The customer has accepted the goods. Sales revenue may be subject to adjustment based on the inspection of shipments by the customer. In these cases, sales are recognised based on the Group's best estimate of the grade and/or quantity at the time of shipment, and any subsequent adjustments are recorded against revenue. Historically, the differences between estimated and actual grade and/or quantity are not significant.

4. The customer has legal title to the goods.

5. The customer has physical possession of the goods.

Grup mengalihkan pengendalian atas barang atau jasa sepanjang waktu, jika satu dari kriteria berikut terpenuhi:

The Group transfers control of a good or service overtime, if one from the following criteria is met:

- Pelanggan secara simultan menerima dan mengkonsumsi manfaat yang dihasilkan dari pelaksanaan Grup selama Grup melaksanakan kewajiban pelaksanaannya;
- Pelaksanaan Grup menimbulkan atau meningkatkan aset (sebagai contoh, pekerjaan dalam proses) yang dikendalikan pelanggan selama aset tersebut ditimbulkan atau ditingkatkan; atau

- *The customer simultaneously receives and consumes the benefits provided by the entity's performance as the Group perform;*
- *The Group's performance creates or enhances an asset (for example, work in progress) that the customer controls as the asset is created or enhanced; or*

- Pelaksanaan Grup tidak menimbulkan suatu aset dengan penggunaan alternatif bagi Grup dan Grup memiliki hak atas pembayaran yang dapat dipaksakan atas pelaksanaan yang telah diselesaikan sampai tanggal pelaporan.
- Untuk setiap kewajiban pelaksanaan yang dipenuhi sepanjang waktu, Grup mengakui pendapatan sepanjang waktu dengan mengukur kemajuan terhadap penyelesaian penuh atas kewajiban pelaksanaan.

Grup menerapkan metode output untuk mengukur kemajuan entitas. Grup mengecualikan dari pengukuran kemajuan setiap barang atau jasa di mana Grup tidak mengalihkan pengendalian kepada pelanggan. Grup mengakui pendapatan atas kewajiban pelaksanaan yang dipenuhi sepanjang waktu hanya jika entitas dapat mengukur kemajuan secara wajar terhadap penyelesaian penuh atas kewajiban pelaksanaan.

- *The Group's execution does not result in an asset with an alternative use for the Group, and the Group has the right to enforce payment for the execution that has been completed up to the reporting date.*
- *For each performance obligation satisfied over time, the Group recognises revenue over time by measuring the progress towards complete satisfaction of that performance obligation.*

The Group applies the output method for measuring progress. The Group excludes from the measure of progress any goods or services for which the Group does not transfer control to a customer. The Group recognises revenue for a performance obligation satisfied overtime only if the Group can reasonably measure its progress towards complete satisfaction of the performance obligation.

r. Laba per Saham

Laba per saham dasar dihitung dengan membagi laba atau rugi yang dapat diatribusikan kepada pemegang saham biasa entitas induk dengan jumlah rata-rata tertimbang saham biasa yang beredar dalam suatu periode. Untuk tujuan penghitungan laba per saham dilusian, Grup menyesuaikan laba atau rugi yang dapat diatribusikan kepada pemegang saham biasa entitas induk dan jumlah rata-rata tertimbang saham yang beredar, atas dampak dari seluruh instrumen berpotensi saham biasa yang bersifat *dilutive*.

r. Earnings per Share

Basic earnings per share is computed by dividing the profit or loss attributable to ordinary equity holders of the parent entity by the weighted average number of ordinary shares outstanding during the period. For the purpose of calculating diluted earnings per share, the Group shall adjust profit or loss attributable to ordinary equity holders of the parent entity, and the weighted average number of shares outstanding, for the effect of all dilutive potential ordinary shares.

s. Sewa

Pada tanggal insepsi kontrak, Grup menilai apakah kontrak merupakan, atau mengandung sewa, didasarkan pada jika kontrak tersebut memberikan hak untuk mengendalikan penggunaan aset identifikasian selama suatu jangka waktu untuk dipertukarkan dengan imbalan.

Grup sebagai lessee

Pada tanggal permulaan sewa, lessee perlu mengakui aset hak-guna dan liabilitas sewa untuk seluruh sewa, selain sewa jangka pendek atau aset pendasar yang bernilai rendah. Lessee mengukur aset hak-guna pada biaya perolehan, yang meliputi jumlah pengukuran awal liabilitas sewa, ditambah dengan biaya langsung awal yang dikeluarkan dan estimasi biaya yang akan dikeluarkan untuk membongkar dan memindahkan aset pendasar atau untuk merestorasi aset pendasar ke kondisi yang disyaratkan dan ketentuan sewa, dikurangi dengan insentif sewa yang diterima.

s. Leases

On the contract inception date, the Group assesses whether a contract constitutes, or contains a lease, based on whether it provides for the right to control the use of the identified asset for a period of time in exchange for consideration.

The Group as lessee

On the lease commencement date, the lessee needs to recognize right-of-use assets and lease liabilities for all leases, other than short-term leases or low-value underlying assets. The lessee measures the right-of-use asset at cost, which includes the initial measurement amount of the lease liabilities, plus the initial direct costs incurred and the estimated costs that would be incurred to dismantle and remove the underlying asset or to restore the underlying asset to the condition required and the terms of the lease, minus the rental incentives received.

Grup menyajikan aset hak guna sebagai bagian dari "aset tetap" dalam laporan posisi keuangan Konsolidasi.

The group presents right-of-use assets as part of "fixed assets" in the consolidated statement of financial position.

Grup menyajikan aset hak-guna sebagai bagian dari "aset tetap" pada Laporan Posisi Keuangan Konsolidasian. Grup menggunakan suku bunga pinjaman incremental sebagai tingkat bunga diskonto.

The Group presents right-of-use assets as part of "fixed assets" in the consolidated statement of financial positions. The Group uses the incremental loan interest rate as the discount interest rate.

Aset hak-guna kemudian disusutkan menggunakan metode garis lurus dari tanggal permulaan sewa hingga tanggal yang lebih awal antara akhir umur manfaat aset hak-guna atau akhir masa sewa. Jika sewa mengalihkan kepemilikan aset pendasar kepada lessee pada akhir masa sewa atau jika biaya perolehan aset hak guna merefleksikan lessee akan mengeksekusi opsi beli, maka lessee menyusutkan aset hak-guna dari tanggal permulaan hingga akhir umur manfaat aset pendasar.

The right-of-use asset is then depreciated using the straight-line method from the lease commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. If the lease transfers ownership of the underlying asset to the lessee at the end of the lease term or if the cost of the right-of-use asset reflects the lessee's exercise of a purchase option, then the lessee depreciates the right-of-use asset from its inception date to the end of the useful life of the underlying asset.

Setelah tanggal permulaan, aset hak-guna diukur dengan menerapkan model biaya, dan liabilitas sewa diukur dengan meningkatkan jumlah tercatat untuk merefleksikan bunga atas liabilitas sewa, mengurangi jumlah tercatat untuk merefleksikan sewa yang telah dibayar, dan mengukur kembali jumlah tercatat untuk merefleksikan penilaian kembali atau modifikasi sewa.

After the commencement date, right-of-use assets are measured using the cost model, and lease liabilities are measured by increasing the carrying amount to reflect interest on the lease liabilities, reducing the carrying amount to reflect the rent already paid, and remeasuring the carrying amount to reflect the revaluation or modification.

Bunga atas liabilitas sewa pada masing-masing periode selama masa sewa adalah jumlah yang menghasilkan suku bunga periodik yang konstan atas sisa saldo liabilitas sewa.

The interest on the lease liabilities in each period during the lease term is the amount that results in a constant periodic interest rate on the remaining balance of the lease liabilities.

Grup telah memilih untuk tidak mengakui aset hak-guna dan liabilitas sewa untuk sewa jangka pendek yang memiliki jangka waktu sewa 12 bulan atau kurang, dan sewa yang aset pendasarnya bernilai rendah.

The Group has elected not to recognize right-of-use assets and lease liabilities for short-term leases that have a lease term of 12 months or less, and leases for which the underlying asset is of low value.

Grup mengakui pembayaran terkait dengan sewa sebagai beban dengan metode garis lurus selama masa sewa.

The Group recognizes lease-related payments as an expense on a straight-line basis over the term of the lease.

t. Dividen

Pembagian dividen diakui sebagai liabilitas ketika dividen tersebut disetujui Rapat Umum Pemegang Saham Perseroan. Pembagian dividen diakui sebagai liabilitas ketika dividen disetujui berdasarkan keputusan rapat Direksi dan persetujuan dewan komisaris telah diperoleh serta sudah diumumkan kepada publik.

t. Dividend

Dividend distributions are recognised as a liability when the dividends are approved in the Company's General Meeting of the Shareholders. Dividend distributions are recognised as a liability when the dividends are approved by a board of Directors' resolution, approval has been obtained from the board of commissioners and a public announcement has been made.

u. Pelaporan Segmen

Segmen operasi dilaporkan dengan cara yang konsisten dengan pelaporan internal yang diberikan kepada pengambil keputusan operasi utama. Pengambil keputusan operasi utama, yang bertanggung jawab mengalokasikan sumber daya dan menilai kinerja segmen operasi, telah diidentifikasi sebagai komite pengarah yang mengambil keputusan strategis.

u. Segment Reporting

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker. The chief operating decision maker, who is responsible for allocating resources and assessing performance of the operating segments, has been identified as the steering committee that makes strategic decisions.

4. PERTIMBANGAN KRITIS AKUNTANSI DAN SUMBER UTAMA KETIDAKPASTIAN ESTIMASI

Dalam penerapan kebijakan akuntansi Grup, yang dijelaskan dalam Catatan 3, Direksi diwajibkan untuk membuat pertimbangan, estimasi dan asumsi tentang jumlah tercatat aset dan liabilitas yang tidak tersedia dari sumber lain. Estimasi dan asumsi yang terkait didasarkan pada pengalaman historis dan faktor-faktor lain yang dianggap relevan.Hasil aktualnya mungkin berbeda dari estimasi tersebut.

Estimasi dan asumsi yang mendasari ditelaah secara berkelanjutan. Revisi estimasi akuntansi diakui dalam periode dimana estimasi tersebut direvisi jika revisi hanya mempengaruhi periode tersebut, atau pada periode revisi dan periode masa depan jika revisi mempengaruhi periode saat ini dan masa depan.

Pertimbangan Kritis dalam Penerapan Kebijakan Akuntansi

Tidak terdapat pertimbangan kritis, selain dari yang melibatkan estimasi di bawah ini, yang telah dibuat Direksi dalam proses penerapan kebijakan akuntansi Grup dan yang memiliki pengaruh signifikan terhadap jumlah yang diakui dalam laporan keuangan konsolidasian.

Sumber Utama Ketidakpastian Estimasi

Asumsi utama mengenai masa depan dan sumber estimasi lainnya pada akhir periode pelaporan, yang memiliki risiko signifikan yang dapat mengakibatkan penyesuaian material terhadap jumlah tercatat aset dan liabilitas dalam periode pelaporan berikutnya dijelaskan di bawah ini:

Penyisihan untuk kerugian kredit ekspektasian atas piutang usaha

KKE individual atas piutang dinilai berdasarkan estimasi arus kas masa depan, skenario kombinasi, dan asumsi bobot probabilitas. Dalam menghitung penyisihan kerugian kredit ekspektasian, manajemen membuat pertimbangan mengenai situasi keuangan pihak lawan dan nilai realisasi bersih dari agunan yang diberikan.

4. CRITICAL ACCOUNTING JUDGMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the Group accounting policies, which are described in Note 3, the Directors are required to make judgments, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Critical Judgments in Applying Accounting Policies

There are no critical judgments, apart from those involving estimations below, that the Directors have made in the process of applying the Group's accounting policies and that have the most significant effect on the amounts recognized consolidated financial statements.

Key Sources of Estimation Uncertainty

The key assumptions concerning future and other key sources of estimation at the end of the reporting period, that may have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed as follows:

Allowance for expected credit losses for trade receivables

Individual ECL on receivables is assessed by the estimation of future cash flows, combining scenarios, and probability weightings assumptions. In calculating allowance for expected credit losses, management makes judgments about the counterparty's financial situation and the net realizable value of any underlying collateral.

Liabilitas imbalan kerja

Nilai kini liabilitas imbalan kerja tergantung pada sejumlah faktor yang ditentukan dengan menggunakan asumsi aktuaria. Asumsi yang digunakan dalam menentukan biaya bersih untuk pensiun termasuk tingkat pengembalian jangka panjang yang diharapkan atas aset program yang sama dan relevan, tingkat kenaikan gaji di masa datang dan tingkat diskonto. Setiap perubahan dalam asumsi ini akan berdampak pada nilai tercatatliabilitas imbalan kerja.

Employee benefit obligation

The present value of the employee benefit obligations depends on a number of factors that are determined by using actuarial assumptions. The assumptions used in determining the net cost for pensions include the same and relevant rate for expected long term rate of return on plan assets, future salary increase and the discount rate. Any changes in these assumptions will impact the carrying amount of employee benefit obligations.

5. KAS DAN SETARA KAS / *5. CASH AND CASH EQUIVALENTS*

	2025	2024	
Kas di bank	20.847.909	9.843.338	*Cash in banks*
Deposito berjangka	40.000.000	20.000.000	*Time deposits*
Jumlah	60.847.909	29.843.338	*Total*

a. Kas di Bank / *a. Cash in Banks*

	2025	2024	
Pihak berelasi (Catatan 35a)	20.565.253	9.458.937	*Related parties (Note 35a)*
Pihak ketiga			*Third parties*
Rupiah			*Rupiah*
PT Bank Pembangunan Daerah Jawa Barat dan Banten Tbk	220.625	220.041	*PT Bank Pembangunan Daerah Jawa Barat dan Banten Tbk*
PT Bank Central Asia Tbk	35.970	136.673	*PT Bank Central Asia Tbk*
PT Bank Mega Syariah	24.970	26.024	*PT Bank Mega Syariah*
PT Bank CIMB Niaga Tbk	1.091	1.663	*PT Bank CIMB Niaga Tbk*
Jumlah	20.847.909	9.843.338	*Total*

b. Deposito Berjangka / *b. Time Deposit*

	2025	2024	
Pihak ketiga			*Third parties*
Rupiah			*Rupiah*
PT Bank Mayapada International Tbk	30.000.000	-	*PT Bank Mayapada International Tbk*
PT Bank Capital Indonesia Tbk	10.000.000	-	*PT Bank Capital Indonesia Tbk*
PT Bank Pembangunan Daerah Jawa Barat dan Banten Tbk	-	20.000.000	*PT Bank Pembangunan Daerah Jawa Barat dan Banten Tbk*
Jumlah	40.000.000	20.000.000	*Total*

	2025	2024	
Rupiah	5 - 7%	6% - 6.7%	*Rupiah*
Jangka waktu	1 bulan - 3bulan/ *1 month - 3 months*	1 bulan - 3bulan/ *1 month - 3 months*	*Maturity period*

6. PIUTANG USAHA / *6. TRADE RECEIVABLES*

Saldo piutang usaha merupakan tagihan atas penjualan semen kepada para distributor semen:

Balance of trade receivables represents receivables for sales to cement distributors:

	2025	2024	
Pihak berelasi (Catatan 35b)	584.878.726	591.114.568	*Related parties (Note 35b)*
Penyisihan kerugian kredit ekspektasian	-	-	*Allowance for expected credit losses*
	584.878.726	591.114.568	
Pihak ketiga	419.602.197	427.598.356	*Third parties*
Penyisihan kerugian kredit ekspektasian	(303.101.847)	(316.232.985)	*Allowance for expected credit losses*
	116.500.350	111.365.371	
Jumlah	701.379.076	702.479.939	*Total*

Rincian piutang yang melebihi 5% dari jumlah piutang usaha pada tanggal 31 Desember 2025 dan 2024 adalah sebagai berikut:

Details of receivables that are more than 5% of the total trade receivables as of December 31, 2025 and 2024 are as follows:

	2025		
	Rp	%	
PT Semen Indonesia (Persero) Tbk	575.845.791	57%	*PT Semen Indonesia (Persero) Tbk*
PT Maju Mix Bersama Abadi	110.231.327	11%	*PT Maju Mix Bersama Abadi*
PT Kapuas Musi Madelyn	74.225.736	7%	*PT Kapuas Musi Madelyn*
PT Matra Agung Persada	59.643.227	6%	*PT Matra Agung Persada*
Jumlah	819.946.081	81%	*Total*

	2024		
	Rp	%	
PT Semen Indonesia (Persero) Tbk	513.779.128	50%	*PT Semen Indonesia (Persero) Tbk*
PT Maju Mix Bersama Abadi	114.381.327	11%	*PT Maju Mix Bersama Abadi*
PT Kapuas Musi Madelyn	74.975.736	7%	*PT Kapuas Musi Madelyn*
PT Matra Agung Persada	61.300.184	6%	*PT Matra Agung Persada*
PT Solusi Bangun Indonesia Tbk	50.889.749	5%	*PT Solusi Bangun Indonesia Tbk*
Jumlah	815.326.124	79%	*Total*

Umur piutang usaha berdasarkan jatuh tempo adalah sebagai berikut:

The aging of trade receivables based on due date is as follows:

	2025	2024	
Belum jatuh tempo	193.902.781	186.287.139	*Not yet due*
Jatuh tempo:			*Overdue:*
1 - 45 hari	332.270.101	328.788.565	*1 - 45 days*
46 - 135 hari	55.823.642	50.260.498	*46 - 135 days*
136 - 365 hari	1.448.360	25.235.793	*136 - 365 days*
Lebih dari 365 hari	421.036.039	428.140.929	*More than 365 days*
	1.004.480.923	1.018.712.924	
Penyisihan kerugian kredit ekspektasian:			*Allowance for expected credit losses:*
1 - 45 hari (0%)	-	-	*1 - 45 days (0%)*
46 - 135 hari (0%)	-	-	*46 - 135 days (0%)*
136 - 365 hari (0%)	-	-	*136 - 365 days (0%)*
Lebih dari 365 hari (100%)	(303.101.847)	(316.232.985)	*More than 365 days (100%)*
Jumlah	701.379.076	702.479.939	*Total*

Mutasi penyisihan kerugian kredit ekspektasian piutang adalah sebagai berikut:

The movement of allowance for expected credit losses of receivables are as follows:

	2025	2024	
Saldo awal	(316.232.985)	(325.150.844)	*Beginning balance*
Pembalikan penyisihan kerugian kredit ekspektasian	13.131.138	8.917.859	*Reversal of allowance for expected credit losses*
Saldo akhir	(303.101.847)	(316.232.985)	*Ending balance*

Pada tanggal 1 Januari 2024, piutang usaha dari kontrak dengan pelanggan sebesar Rp458.969.398 (setelah dikurangi cadangan kerugian kredit sebesar Rp325.150.844).

As at January 1, 2024, trade accounts receivable from contracts with customers amounted to Rp 458,969,398 (net of loss allowance for credit losses of Rp325,150,844).

Pada tanggal 31 Desember 2025, dalam melakukan perhitungan penyisihan kerugian kredit ekspektasian piutang, Grup memperhitungkan jaminan pelanggan sebagai pengurang penyisihan kerugian kredit ekspektasian piutang sebesar Rp160.125.883 (2024: Rp168.497.729).

As of December 31, 2025, in calculating the allowance for expected credit losses of trade receivables, the Group takes into account the customer guarantee as a deduction of allowance for expected credit losses of trade receivables amounting to Rp160,125,883 (2024: Rp168,497,729).

Dalam menentukan pemulihan piutang usaha, Grup mempertimbangkan setiap perubahan dalam kualitas kredit dari piutang usaha dari tanggal awal kredit diberikan sampai dengan akhir periode pelaporan.

In determining the recoverability of a trade receivables, the Group considers any changes in the credit quality of trade receivables from the date credit was initially granted up to the end of reporting period.

Piutang usaha yang diungkapkan di atas termasuk jumlah yang telah lewat jatuh tempo pada akhir periode pelaporan di mana Grup telah mengakui penyisihan kerugian kredit ekspektasian piutang karena belum ada perubahan kualitas kredit dan jumlah piutang masih dapat dipulihkan.

Trade receivables disclosed above include amounts that are past due at the end of the reporting period for which the Group has not recognized an allowance for expected credit losses because there has not been a change in credit quality and the amounts of recoverable receivable.

Pada tanggal 31 Desember 2025 dan 2024, dalam melakukan perhitungan penyisihan kerugian kredit ekspektasian piutang, Grup menerapkan metode kolektif untuk menentukan penyisihan kredit ekspektasian piutang untuk piutang dengan kategori distributor yang masih aktif baik secara tunai atau cicilan secara langsung ke Grup. Grup juga menerapkan metode individual untuk melakukan perhitungan penyisihan kerugian kredit ekspektasian piutang.

On December 31, 2025 and 2024, in calculating the allowance for expected credit losses on receivables, the Group applied collective method to determine the allowance for expected credit loss of receivables in the distributor category that are still active in purchase either in cash or direct installment to the Group. The Group also applies an individual method to calculate allowance for expected credit losses on receivables.

Metode individual dibedakan menjadi dua yaitu metode individual pihak berelasi dan pihak ketiga, metode individual pihak ketiga ini dihitung ketika piutang menunggak di atas 365 hari.

The individual method is divided into two, namely the related party and third-party individual method. This third-party individual method is calculated when receivables are overdue for more than 365 days.

Per 31 Desember 2025, penyisihan kerugian kredit ekspektasian yang timbul dari metode perorangan pihak ketiga sebesar Rp303.101.847 (2024: Rp316.232.985). Sedangkan untuk piutang pihak berelasi, tidak dilakukan pencadangan karena risiko kredit rendah.

As of December 31, 2025, the allowance for expected credit losses arising from the third-party individual amounted to Rp303,101,847 (2024: Rp316,232,985). Meanwhile, no provision is made for related parties' receivables because the credit risk is low.

Pada akhir periode pelaporan, manajemen Grup berkeyakinan bahwa penyisihan kredit ekspektasian telah memadai untuk menutup kemungkinan kerugian atas tidak tertagihnya piutang usaha.

At the end of reporting period, the management of the Group believes that the allowance for expected credit loss is adequate to cover possible losses from uncollectible receivables.

7. PIUTANG LAIN-LAIN / *OTHER RECEIVABLES*

Piutang lainnya merupakan tagihan atas kompensasi yang timbul dari pemanfaatan limbah berbahaya dan beracun serta transaksi selain penjualan barang dan jasa, dan penggantian gaji yang dikeluarkan oleh karyawan yang ditugaskan ke entitas lain dengan jangka waktu pembayaran dalam waktu satu tahun:

Other receivables represent billing for compensation arising from the recycle of hazardous and toxic waste and transactions other than the sale of goods and services, and reimbursement of salaries incurred by employees who were put on duty to another entities with repayment period within one year:

	2025	2024	
Pihak berelasi (Catatan 35c)	12.254.323	11.572.129	*Related parties (Note 35c)*
Penyisihan kerugian kredit ekspektasian	-	-	*Allowance for expected credit losses*
Subjumlah	12.254.323	11.572.129	*Subtotal*
Pihak ketiga	6.726.767	8.564.374	*Third parties*
Penyisihan kerugian kredit ekspektasian	(6.520.111)	(7.023.274)	*Allowance for expected credit losses*
Subjumlah	206.656	1.541.100	*Subtotal*
Jumlah	12.460.979	13.113.229	*Total*

Umur piutang lain-lain berdasarkan jatuh tempo adalah sebagai berikut:

The aging of other receivables based on the due date are as follows:

	2025	2024	
Lancar	12.547.097	13.020.670	*Current*
1 - 45 hari	182.529	374.016	*1 - 45 days*
46 - 135 hari	52.780	317.570	*46 - 135 days*
136 - 365 hari	38.987	80.984	*136 - 365 days*
Lebih dari 365 hari	6.159.697	6.343.263	*More than 365 days*
Subjumlah	18.981.090	20.136.503	*Subtotal*
Penyisihan kerugian kredit ekspektasian	(6.520.111)	(7.023.274)	*Allowance for expected credit losses*
Total	12.460.979	13.113.229	*Total*

Rincian mutasi kerugian kredit ekspektasian piutang lain-lain adalah sebagai berikut:

The details of the mutation for expected credit losses of other receivables are as follows:

	2025	2024	
Saldo awal	(7.023.274)	(6.700.597)	*Beginning balance*
Pemulihan (penambahan) penyisihan kerugian kredit ekspektasian	503.163	(322.677)	*Recovery (additions) of allowance for expected credit losses*
Saldo akhir	(6.520.111)	(7.023.274)	*Ending balance*

Manajemen berpendapat bahwa penyisihan kerugian kredit ekspektasian piutang lain-lain tersebut telah memadai untuk menutupi risiko tidak tertagihnya piutang lain-lain.

Management believes that the allowance for expected credit losses is adequate to cover the risk of uncollectible other receivables.

8. PERSEDIAAN / *8. INVENTORIES*

	2025	2024	
Bahan baku dan penolong			*Raw and supporting materials*
Bahan baku	42.422.198	43.486.198	*Raw material*
Bahan pembungkus	20.616.700	15.903.867	*Packaging*
Bahan bakar	5.021.598	5.365.983	*Fuel*
Bahan pelumas	3.055.653	3.605.825	*Lubricants*
Bahan kimia	542.163	562.095	*Chemicals*
Bahan pasir mortar	49.184	49.186	*Mortar sand*
Subjumlah	71.707.496	68.973.154	*Subtotal*
Barang dalam proses			*Work in process*
Terak	54.873.609	61.235.219	*Clinker*
Raw mill	3.611.790	2.434.350	*Raw mill*
Batu kapur	2.486.278	1.977.142	*Limestone*
Tanah liat	565.098	757.906	*Clay*
Subjumlah	61.536.775	66.404.617	*Subtotal*
Barang jadi			*Finished goods*
Semen curah	18.120.404	10.966.005	*Bulk cement*
Semen bungkus	1.967.801	4.425.993	*Bagged cement*
White clay	732.790	779.329	*White clay*
Mortar	189.168	189.168	*Mortar*
Subjumlah	21.010.163	16.360.495	*Subtotal*
Suku cadang dan lain-lain	122.719.671	126.032.791	*Spare parts and others*
Jumlah persediaan	276.974.105	277.771.057	*Total inventories*
Cadangan keusangan/kerugian nilai	(44.329.767)	(41.503.025)	*Allowance for obsolescence/losses*
Jumlah	232.644.338	236.268.032	*Total*

Pada tanggal 31 Desember 2025, seluruh persediaan diasuransikan pada PT Asuransi Jasa Indonesia (Persero) dengan nilai pertanggungan sebesar Rp284.188.755 (2024: Rp326.832.091).

As of December 31, 2025, all inventories were insured to PT Asuransi Jasa Indonesia (Persero) with the coverage value amounting to Rp284,188,755 (2024: Rp326,832,091).

Manajemen berpendapat bahwa, nilai pertanggungan asuransi tersebut telah memadai untuk menutupi kerugian yang mungkin timbul dari risiko-risiko tersebut.

Management believes that the insurance coverage is adequate to cover possible losses arising from such risks.

Mutasi cadangan persediaan usang atau kerugian nilai adalah sebagai berikut:

The movements of allowance for obsolence or losses inventories are as follows:

	2025	2024	
Saldo awal	(41.503.025)	(34.913.671)	*Beginning balance*
Penambahan	(2.826.742)	(6.589.354)	*Addition*
Saldo akhir	(44.329.767)	(41.503.025)	*Ending balance*

Manajemen berpendapat bahwa cadangan kerugian di atas adalah cukup untuk menurunkan nilai tercatat persediaan ke nilai realisasi bersihnya.

The management believes that the allowance for obsolescence/losses is sufficient to reduce the carrying amounts of inventories to its net realizable values.

9. BEBAN DIBAYAR DIMUKA / *9. PREPAID EXPENSES*

	2025	2024	
Asuransi	574.312	1.547.970	*Insurance*
Pajak kendaraan	239.260	558.795	*Vehicle tax*
Lain-lain	4.148	9.857	*Others*
Jumlah	817.720	2.116.622	*Total*

10. UANG MUKA / *10. ADVANCES*

	2025	2024	
Uang muka karyawan	2.392.327	985.308	*Employee advance*
Uang muka pembelian	476.138	1.932.342	*Purchase advance payment*
Jumlah	2.868.465	2.917.650	*Total*

11. ASET KEUANGAN LANCAR LAINNYA / *11. OTHER CURRENT FINANCIAL ASSETS*

	2025	2024	
Aset lancar lainnya	1.419.052	-	*Other current assets*
Pendapatan bunga deposito			*Interest income of deposits*
Pihak berelasi (Catatan 35d)	-	124	*Related parties (Note 35d)*
Pihak ketiga	59.016	35.273	*Third parties*
Piutang klaim asuransi			*Insurance claim receivables*
Pihak berelasi (Catatan 35d)	-	972.087	*Related parties (Note 35d)*
Jumlah	1.478.068	1.007.484	*Total*

12. ASET TETAP

Aset tetap terdiri dari aset tetap kepemilikan langsung, aset hak guna, dan aset tetap dalam pembangunan. Komposisi dan ikhtisar mutasi aset tetap dan akumulasi penyusutannya pada tanggal 31 Desember 2025 dan 2024 adalah sebagai berikut:

12. FIXED ASSETS

Fixed assets consist of direct ownership, right of use assets, and construction in progress. The composition and balance movements of fixed assets as well as the accumulated depreciations as of December 31, 2025 and 2024 are presented as follows:

	1 Januari/ *January 1,* 2025	Penambahan/ *Additions*	Pengurangan/ *Deductions*	Reklasifikasi/ *Reclassifications*	31 Desember/ *December 31,* 2025	
Harga perolehan						***Acquisition cost***
Kepemilikan langsung						*Direct ownership*
Tanah	148.851.184	-	-	-	148.851.184	*Land*
Tanah tambang	73.049.952	-	(101.277)	-	72.948.675	*Mining properties*
Bangunan dan infrastruktur	1.568.487.649	1.562.385	-	33.030.077	1.603.080.111	*Buildings and infrastructures*
Mesin	3.674.080.409	24.784.852	(5.571.099)	5.040.122	3.698.334.284	*Machinery*
Peralatan berat dan kendaraan	189.743.940	490.053	(901.251)	-	189.332.742	*Heavy equipment and vehicles*
Peralatan kantor	95.993.323	4.127.264	(53.206)	1.988.359	102.055.740	*Office equipment*
Subjumlah	5.750.206.457	30.964.554	(6.626.833)	40.058.558	5.814.602.736	*Subtotal*
Aset dalam pembangunan	105.285.347	21.772.879	(7.769.373)	(40.058.558)	79.230.295	*Construction in progress*
Subjumlah	5.855.491.804	52.737.433	(14.396.206)	-	5.893.833.031	*Subtotal*
Aset hak-guna						*Right-of-use assets*
Tanah	107.986.606	-	(5.904.866)	-	102.081.740	*Land*
Bangunan	12.537.431	-	-	-	12.537.431	*Building*
Kendaraan	12.013.000	752.161	-	-	12.765.161	*Vehicles*
Subjumlah	132.537.037	752.161	(5.904.866)	-	127.384.332	*Subtotal*
Jumlah harga perolehan	5.988.028.841	53.489.594	(20.301.072)	-	6.021.217.363	*Total acquisition cost*
Akumulasi penyusutan						*Accumulated depreciation*
Tanah tambang	7.610.303	212.415	-	-	7.822.718	*Mining properties*
Bangunan dan infrastruktur	449.698.326	45.394.450	-	-	495.092.776	*Buildings and infrastructures*
Mesin	1.452.188.466	127.767.158	(5.571.099)	-	1.574.384.525	*Machinery*
Peralatan berat dan kendaraan	120.203.954	12.599.395	(901.251)	-	131.902.098	*Heavy equipment and vehicles*
Peralatan kantor	85.110.881	2.853.027	(53.206)	-	87.910.702	*Office equipment*
Subjumlah	2.114.811.930	188.826.445	(6.525.556)	-	2.297.112.819	*Subtotal*
Aset hak-guna						*Right-of-use assets*
Tanah	23.492.138	4.228.164	-	-	27.720.302	*Land*
Bangunan	10.759.433	625.392	-	-	11.384.825	*Building*
Kendaraan	8.951.353	2.176.841	-	-	11.128.194	*Vehicles*
Subjumlah	43.202.924	7.030.397	-	-	50.233.321	*Subtotal*
Jumlah akumulasi penyusutan	2.158.014.854	195.856.842	(6.525.556)	-	2.347.346.141	*Total accumulated depreciation*
Akumulasi penurunan nilai						*Accumulated impairment losses*
Kendaraan	-	4.241.340	-	-	4.241.340	*Vehicles*
Nilai buku	3.830.013.987				3.669.629.882	*Net book value*

	1 Januari/ *January 1,* 2024	Penambahan/ *Additions*	Pengurangan/ *Deductions*	Reklasifikasi/ *Reclassifications*	31 Desember/ *December 31,* 2024	
Harga perolehan						***Acquisition cost***
Kepemilikan langsung						*Direct ownership*
Tanah	148.851.184	-	-	-	148.851.184	*Land*
Tanah tambang	75.411.092	-	(2.361.140)	-	73.049.952	*Mining properties*
Bangunan dan infrastruktur	1.565.397.445	114.150	(243.846)	3.219.900	1.568.487.649	*Buildings and infrastructures*
Mesin	3.634.228.603	34.606.872	-	5.244.934	3.674.080.409	*Machinery*
Peralatan berat dan kendaraan	189.043.993	4.310.586	(4.310.639)	700.000	189.743.940	*Heavy equipment and vehicles*
Peralatan kantor	94.577.826	739.997	-	675.500	95.993.323	*Office equipment*
Subjumlah	5.707.510.143	39.771.605	(6.915.625)	9.840.334	5.750.206.457	*Subtotal*
Aset dalam pembangunan	76.346.167	41.714.333	(2.934.819)	(9.840.334)	105.285.347	*Construction in progress*
Subjumlah	5.783.856.310	81.485.938	(9.850.444)	-	5.855.491.804	*Subtotal*
Aset hak-guna						*Right-of-use assets*
Tanah	107.986.606	-	-	-	107.986.606	*Land*
Bangunan	10.661.255	1.876.176	-	-	12.537.431	*Building*
Kendaraan	9.398.865	2.614.135	-	-	12.013.000	*Vehicles*
Alat berat	15.189.012	-	(15.189.012)	-	-	*Heavy equipment*
Subjumlah	143.235.738	4.490.311	(15.189.012)	-	132.537.037	*Subtotal*
Jumlah harga perolehan	5.927.092.048	85.976.249	(25.039.456)	-	5.988.028.841	*Total acquisition cost*
Akumulasi penyusutan						*Accumulated depreciation*
Tanah tambang	7.549.232	613.682	(552.611)	-	7.610.303	*Mining properties*
Bangunan dan infrastruktur	407.496.312	42.445.860	(243.846)	-	449.698.326	*Buildings and infrastructures*
Mesin	1.314.731.365	137.457.101	-	-	1.452.188.466	*Machinery*
Peralatan berat dan kendaraan	109.769.194	12.846.133	(2.411.373)	-	120.203.954	*Heavy equipment and vehicles*
Peralatan kantor	82.682.488	2.428.393	-	-	85.110.881	*Office equipment*
Subjumlah	1.922.228.591	195.791.169	(3.207.830)	-	2.114.811.930	*Subtotal*
Aset hak-guna						*Right-of-use assets*
Tanah	18.538.710	4.953.428	-	-	23.492.138	*Land*
Bangunan	9.735.374	1.024.059	-	-	10.759.433	*Building*
Kendaraan	7.188.350	1.763.003	-	-	8.951.353	*Vehicles*
Alat berat	14.001.665	-	(14.001.665)	-	-	*Heavy equipment*
Subjumlah	49.464.099	7.740.490	(14.001.665)	-	43.202.924	*Subtotal*
Jumlah akumulasi penyusutan	1.971.692.690	203.531.659	(17.209.495)	-	2.158.014.854	*Total accumulated depreciation*
Nilai buku	3.955.399.358				3.830.013.987	*Net book value*

Beban penyusutan yang dibebankan pada laporan laba rugi dan penghasilan komprehensif lain konsolidasian sebagai berikut:

Depreciation expense charged to the consolidated statements of profit or loss and other comprehensive income as follows:

	2025	2024	
Beban pokok pendapatan (Catatan 28)	177.849.280	185.161.286	*Cost of revenue (Note 28)*
Beban umum dan administrasi (Catatan 30)	15.979.527	15.833.679	*General and administrative expenses (Note 30)*
Beban penjualan (Catatan 29)	2.028.035	2.536.694	*Selling expenses (Note 29)*
Jumlah	195.856.842	203.531.659	*Total*

Rincian aset tetap dalam pembangunan pada tanggal 31 Desember 2025 dan 2024 adalah sebagai berikut:

The details of construction in progress as of December 31, 2025 and 2024 as follows:

	2025			
	Biaya kumulatif/ Accumulated *cost*	Persentase penyelesaian/ *Percentage of completion*	Estimasi penyelesaian/ *Estimated of completion*	
Nama Proyek				*Project Names*
Bangunan pabrik, non pabrik dan sarana prasarana	50.940.956	4% - 99%	2026-2027	*Manufacturing buildings, non manufacturing and facilities*
Mesin pabrik	12.014.862	76%-84%	2026	*Factory Machine*
Eksplorasi tambang baru	16.274.477	26%-93%	2026	*New mine exploration*
Jumlah	79.230.295			*Total*

	2024			
	Biaya kumulatif/ Accumulated *cost*	Persentase penyelesaian/ *Percentage of completion*	Estimasi penyelesaian/ *Estimated of completion*	
Nama Proyek				*Project Names*
Bangunan pabrik, non pabrik dan sarana prasarana	89.772.278	3% - 91%	2025 - 2027	*Manufacturing buildings, non manufacturing and facilities*
Mesin pabrik	1.150.000	98%	2025	*Factory machine*
Eksplorasi tambang baru	14.363.069	23% - 93%	2025 - 2026	*New mine exploration*
Jumlah	105.285.347			*Total*

Hak atas tanah Grup berupa Sertifikat Hak Milik ("SHM") dan Sertifikat Hak Guna Bangunan ("SHGB"). SHGB memiliki masa berlaku antara tahun 2038 hingga 2044. Manajemen berpendapat bahwa SHGB tersebut dapat diperpanjang.

The Group land represents freehold land ("SHM") and land-use rights ("SHGB"). The SHGB will expire between 2038 to 2044. Management believes that the SHGB are extendable.

Pada tanggal 31 Desember 2025, aset tetap telah diasuransikan kepada PT Asuransi Jasa Indonesia (Persero) dalam *Industrial all risk insurance, machinery breakdown, and earthquake* dan risiko lainnya dengan jumlah pertanggungan sebesar Rp7.165.021.512 (2024: Rp7.165.021.512).

As of December 31, 2025, fixed assets were insured to PT Asuransi Jasa Indonesia (Persero) in industrial all risk insurance, machinery breakdown, earthquake, and other risk with total coverage respectively of Rp7,165,021,512 (2024: Rp7,165,021,512).

Manajemen berpendapat bahwa jumlah pertanggungan asuransi tersebut memadai untuk menutup kemungkinan kerugian atas aset yang dipertanggungkan.

Management believes that the insurance coverage is adequate to cover possible losses on the assets insured.

Pada tanggal 31 Desember 2025 dan 2024, jumlah tercatat bruto dari setiap aset tetap yang telah disusutkan penuh dan masih digunakan adalah sebagai berikut:

As of December 31, 2025 and 2024 gross carrying value of each fixed assets have been fully depreciated and still in used are as follows:

	2025	2024	
Harga perolehan:			***Acquisition cost:***
Mesin	516.627.558	397.142.685	*Machinery*
Bangunan dan infrastruktur	100.057.122	78.052.088	*Buildings and infrastructures*
Peralatan berat	14.933.590	14.933.590	*Heavy equipment*
Peralatan kantor	74.681.824	73.688.397	*Office equipment*
Kendaraan bermotor	11.976.508	11.976.508	*Vehicles*
Jumlah	718.276.602	575.793.268	*Total*

Pada tanggal 31 Desember 2025 dan 2024, Grup berpendapat bahwa tidak ada indikasi penurunan nilai aset tetap.

As of December 31, 2025 and 2024, the Group believes there is no indication of impairment in the value of fixed assets.

13. ASET TAKBERWUJUD / *13. INTANGIBLE ASSETS*

Pada tanggal 31 Desember 2025 dan 2024, komposisi dan ikhtisar mutasi masing-masing aset takberwujud berikut akumulasi penyusutannya adalah sebagai berikut:

As of December 31, 2025 and 2024, the composition and summary of the movements of each intangible assets and its accumulated amortization are as follows:

	1 Januari/ *January 1,* 2025	Penambahan/ *Additions*	Pengurangan/ *Deductions*	Reklasifikasi/ *Reclassifications*	31 Desember/ *December 31,* 2025	
Harga perolehan						***Acquisition cost***
Kepemilikan langsung						*Direct ownership*
Hak atas tanah	1.323.874	-	-	-	1.323.874	*Land rights*
Lisensi	6.502.137	-	-	-	6.502.137	*Licenses*
Piranti perangkat lunak	69.109.955	3.199.000	-	-	72.308.955	*Computer software*
Subjumlah	76.935.966	3.199.000	-	-	80.134.966	*Subtotal*
Akumulasi amortisasi						***Accumulated amortization***
Kepemilikan langsung						*Direct ownership*
Hak atas tanah	1.120.621	47.792	-	-	1.168.413	*Land rights*
Lisensi	6.460.631	22.514	-	-	6.483.145	*Licenses*
Piranti perangkat lunak	60.172.689	3.144.599	-	-	63.317.288	*Computer software*
Subjumlah	67.753.941	3.214.905	-	-	70.968.846	*Subtotal*
Nilai buku	9.182.025				9.166.120	*Net book value*

	1 Januari/ *January 1,* 2024	Penambahan/ *Additions*	Pengurangan/ *Deductions*	Reklasifikasi/ *Reclassifications*	31 Desember/ *December 31,* 2024	
Harga perolehan						***Acquisition cost***
Kepemilikan langsung						*Direct ownership*
Hak atas tanah	1.323.874	-	-	-	1.323.874	*Land rights*
Lisensi	6.502.137	-	-	-	6.502.137	*Licenses*
Piranti perangkat lunak	68.164.955	-	-	945.000	69.109.955	*Computer software*
Subjumlah	75.990.966	-	-	945.000	76.935.966	*Subtotal*
Aset takberwujud dalam pembangunan						***Intangible assets in progress***
Piranti perangkat lunak	865.500	79.500	-	(945.000)	-	*Computer software*
Subjumlah	76.856.466	79.500	-	-	76.935.966	*Subtotal*
Akumulasi amortisasi						***Accumulated amortization***
Kepemilikan langsung						*Direct ownership*
Hak atas tanah	1.072.829	47.792	-	-	1.120.621	*Land rights*
Lisensi	6.372.716	87.915	-	-	6.460.631	*Licenses*
Piranti perangkat lunak	57.217.400	2.955.289	-	-	60.172.689	*Computer software*
Subjumlah	64.662.945	3.090.996	-	-	67.753.941	*Subtotal*
Nilai buku	12.193.521				9.182.025	*Net book value*

Hak atas tanah / ***Land rights***

Merupakan biaya perpanjangan hak atas tanah di Baturaja, Palembang, dan Lampung yang diamortisasi selama 30 (tiga puluh) tahun.

Represent cost to extend the land right in Baturaja, Palembang, and Lampung which amortized for 30 (thirty) years.

Lisensi / ***Licenses***

Merupakan biaya izin penggunaan suatu perangkat lunak sistem informasi yang diamortisasi selama 5 (lima) tahun.

Represent a license fee for the use of an information system software which amortized over 5 (five) years.

Piranti perangkat lunak

Merupakan biaya atas piranti perangkat lunak yang diamortisasi selama 5 (lima) tahun.

Beban amortisasi dibebankan pada laporan laba rugi dan penghasilan komprehensif lain konsolidasian sebagai berikut:

Computer software

Represent a computer software which amortized over 5 (five) years.

Amortization expense charged to consolidated statements of profit or loss and other comprehensive income as follows:

	2025	2024	
Beban pokok pendapatan (Catatan 28)	2.933.790	2.787.064	*Cost of revenue (Note 28)*
Beban umum dan administrasi (Catatan 30)	281.115	279.206	*General and administrative expenses (Note 30)*
Beban penjualan (Catatan 29)	-	24.726	*Selling expenses (Note 29)*
Jumlah	3.214.905	3.090.996	*Total*

Pada tanggal 31 Desember 2025 dan 2024, Grup berpendapat bahwa tidak ada indikasi penurunan nilai aset takberwujud.

As of December 31, 2025 and 2024, the Group believes there is no indication of impairment in the value of intangible assets.

14. ASET TIDAK LANCAR LAINNYA / *14. OTHER NON-CURRENT ASSETS*

	2025	2024	
Piutang denda	27.290.245	27.456.245	*Penalty of trade receivables*
Cadangan piutang denda	(27.290.245)	(27.145.319)	*Allowance penalty of trade receivables*
Subjumlah	-	310.926	*Subtotal*
Deposito yang dibatasi penggunaannya	39.299.777	36.540.558	*Restricted deposits*
Uang jaminan	17.868.608	17.868.608	*Cash deposits*
Aset nonkeuangan			***Non-financial assets***
Lain-lain	10.028.401	3.308.371	*Others*
Subjumlah	67.196.786	57.717.537	*Subtotal*
Jumlah	67.196.786	58.028.463	*Total*

Piutang denda

Piutang denda merupakan denda distributor sebagai akibat keterlambatan membayar pokok piutang atas pembelian semen.

Perusahaan memiliki klaim denda keterlambatan dari pelanggan sebesar Rp30.085.835 berdasarkan kontrak. Klaim tersebut telah *enforceable* secara hukum namun Perusahaan berpendapat bahwa kemungkinan besar penerimaan kas dari klaim ini rendah, sehingga tidak diakui dalam laporan keuangan konsolidasian.

Penalty of trade receivables

Penalty of trade receivables represents penalty charged to the Company's distributors as a result of late payment of outstanding principal receivables from purchasing cement.

The Company has a late payment penalty claim from customers amounting to Rp30,085,835 based on a contract. The claim is legally enforceable, but the Company believes that the likelihood of cash receipts from this claim is low, therefore it is not recognized in the consolidated financial statements.

Deposito yang dibatasi penggunaannya

Deposito yang dibatasi penggunaannya merupakan deposito yang digunakan untuk jaminan restorasi tanah tambang.

Restricted deposits

Restricted time deposits represent deposits used for collateral for mining land restoration.

Uang jaminan

Merupakan uang jaminan kepada PT Perusahaan Listrik Negara (Persero).

Lain-lain

Merupakan klaim atas pembayaran pesangon karyawan yang dibayarkan terlebih dahulu oleh Perusahaan dan klaim atas pengembalian pajak.

Cash deposits

Represent cash deposits to PT Perusahaan Listrik Negara (Persero).

Others

Represents a claim for employee severance payment which is paid in advance by the Company and claim for tax refund.

15. UTANG USAHA / *15. TRADE PAYABLES*

i. Utang usaha / *i. Trade payables*

	2025	2024	
Utang usaha			***Trade payables***
Pihak berelasi (Catatan 35g)			*Related parties (Note 35g)*
Rupiah	87.976.840	138.426.300	*Rupiah*
Pihak ketiga			*Third parties*
Rupiah	164.900.517	148.381.708	*Rupiah*
Subjumlah	252.877.357	286.808.008	*Subtotal*
Utang usaha terkait perjanjian *supplier finance*			***Trade payables under supplier finance arrangement***
Pihak berelasi (Catatan 35g)			*Related parties (Note 35g)*
Rupiah	23.929.274	28.915.248	*Rupiah*
Pihak ketiga			*Third parties*
Rupiah	138.356.666	185.015.427	*Rupiah*
Subjumlah	162.285.940	213.930.675	*Subtotal*
Jumlah	415.163.297	500.738.683	*Total*

ii. Utang usaha terkait perjanjian *supplier finance*

Grup menandatangani perjanjian *supplier finance* dengan PT Bank Negara Indonesia (Persero) Tbk, PT Bank Rakyat Indonesia (Persero) dan PT Bank Mandiri (Persero). Berdasarkan perjanjian ini, bank setuju untuk membayar jumlah tertentu kepada pemasok yang berpartisipasi terkait dengan faktur yang terutang oleh Grup, dan menerima pelunasan dari Grup pada tanggal yang telah disepakati.

Tujuan utama dari perjanjian ini adalah untuk memfasilitasi pemrosesan pembayaran yang efisien dan memungkinkan pemasok yang bersedia untuk menerima pembayaran dari bank sebelum tanggal jatuh tempo faktur.

ii. Trade payables under supplier finance arrangements

The Group entered in a supplier finance arrangements with PT Bank Negara Indonesia (Persero) Tbk, PT Bank Rakyat Indonesia (Persero) and PT Bank Mandiri (Persero). Under the arrangements, the banks agree to pay amounts to participating suppliers in respect of invoices owed by the Group and receive settlement from the Group later.

The principal purpose of this arrangement is to facilitate efficient payment processing and enable the willing suppliers to receive payments from the bank before the invoice due date.

Jangka waktu rata-rata kredit dari pembelian bahan baku utama dan pembantu, baik dari pemasok dalam maupun luar negeri adalah 30 - 90 hari. Tidak ada bunga yang dibebankan atas utang usaha yang telah jatuh tempo.	*The average purchases of raw and indirect materials, both from local and foreign suppliers, have credit terms of 30 - 90 days. There is no interest charged on the past due trade payables.*

	2025	2024	
Rentang tanggal jatuh tempo pembayaran			*Range of payment due date*
Kewajiban yang merupakan bagian dari perjanjian *supplier finance*	90 hari setelah tanggal faktur/ *days after invoice date*		*Liabilities that are part of the supplier finance arrangement*
Utang usaha yang sebanding yang bukan bagian dari perjanjian *supplier finance*	90 - 106 hari setelah tanggal faktur/ *days after invoice date*		*Comparable trade payables that are not part of a supplier finance arrangement*

16. UTANG LAIN-LAIN / *16. OTHER PAYABLES*

	2025	2024	
Utang lain-lain			***Other payables***
Pihak ketiga			*Third parties*
Rupiah	12.843.763	21.324.264	*Rupiah*

17. PERPAJAKAN / *17. TAXATION*

a. Pajak Dibayar Dimuka / *a. Prepaid Taxes*

	2025	2024	
Perusahaan			***The Company***
Pajak penghasilan:			*Income tax:*
Pasal 21	1.196.730	2.077.620	*Article 21*
Pajak penghasilan badan:			*Corporate income tax:*
Pasal 28a	-	6.173.371	*Article 28a*
Subjumlah	1.196.730	8.250.991	*Subtotal*
Entitas anak			***Subsidiary***
Pajak pertambahan nilai	5.393.254	3.162.576	*Value added tax*
Pajak penghasilan badan:			*Corporate income tax:*
Pasal 28a	2.267.854	1.518.599	*Article 28a*
Subjumlah	7.661.108	4.681.175	*Subtotal*
Jumlah	8.857.838	12.932.166	*Total*

b. Utang Pajak / ***b. Taxes Payable***

	2025	2024	
Perusahaan			***The Company***
Pajak pertambahan nilai	11.026.229	13.947.385	*Value added tax*
Pajak pertambahan nilai wapu	7.852.979	8.766.097	*Collected value added tax*
Pajak mineral bukan logam dan batuan	1.258.875	1.316.241	*Non-metallic mineral and rocks tax*
Pajak penghasilan:			*Income tax:*
Pasal 4 (ayat 2)	48.196	64.897	*Article 4 (Paragraph 2)*
Pasal 22	411.965	696.330	*Article 22*
Pasal 23/26	1.067.506	1.028.394	*Article 23/26*
Pasal 25	1.419.086	-	*Article 25*
Pasal 29	4.239.934	-	*Article 29*
Subjumlah	27.324.770	25.819.344	*Subtotal*
Entitas anak			***Subsidiary***
Pajak penghasilan:			*Income tax:*
Pasal 4 (Ayat 2)	400	300	*Article 4 (Paragraph 2)*
Pasal 21	17.332	21.416	*Article 21*
Pasal 23/26	159.255	70.986	*Article 23/26*
Utang pajak lainnya	211.557	100.947	*Other tax payable*
Subjumlah	388.544	193.649	*Subtotal*
Jumlah	27.713.315	26.012.993	*Total*

c. Beban Pajak Penghasilan / ***c. Income Tax Expenses***

	2025	2024	
Perusahaan			***The Company***
Pajak kini	47.936.885	2.806.747	*Current tax*
Pajak tangguhan	9.435.980	38.023.105	*Deferred tax*
Penyesuian periode sebelumnya	595.693	-	*Prior year adjusment*
Subjumlah	57.968.558	40.829.852	*Subtotal*
Entitas anak			***Subsidiary***
Pajak tangguhan	4.537.913	1.709.776	*Deferred tax*
Konsolidasian			***Consolidated***
Pajak kini	47.936.885	2.806.747	*Current tax*
Pajak tangguhan	13.973.893	39.732.881	*Deferred tax*
Penyesuian periode sebelumnya	595.693	-	*Prior year adjusment*
Jumlah	62.506.471	42.539.628	*Total*

Rekonsiliasi antara laba sebelum pajak penghasilan menurut laporan laba rugi dan penghasilan dan komprehensif lain konsolidasian dengan taksiran laba fiskal:

A reconciliation between profit before income tax per consolidated statement of profit or loss and other comprehensive income and estimate of taxable income, is as follows:

	2025	2024	
Laba konsolidasian sebelum pajak penghasilan	234.430.022	171.792.721	*Consolidated profit before income tax*
Penyesuaian eliminasi konsolidasian	(2.306)	114.050	*Elimination adjustments for consolidation*
Dikurangi:			*Less:*
Laba sebelum pajak penghasilan entitas anak	2.385.092	191.738	*Profit before income tax of subsidiary*
Laba sebelum pajak penghasilan Perusahaan	232.042.624	171.715.033	*Profit before income tax of the Company*
Perbedaan permanen:			*Permanent differences:*
Pendapatan bunga yang telah dikenakan pajak final	(2.036.661)	(4.152.379)	*Interest income charged with final income tax*
Beban operasional yang tidak boleh dikurangkan	15.618.926	7.020.641	*Non-deductible operating expense*
Sumbangan	2.654.113	2.424.951	*Donation*
Penyusutan aset tetap	6.571.502	6.924.374	*Depreciation of fixed assets*
Promosi	3.838.407	157.274	*Promotions*
Sanksi perpajakan	1.663.174	-	*Tax sanctions*
Lain-lain	433.668	1.500.344	*Others*
Jumlah perbedaan permanen	28.743.129	13.875.205	*Total permanent differences*
Perbedaan waktu:			*Timing differences:*
Penyusutan aset tetap	(53.553.807)	(56.544.102)	*Depreciation of fixed assets*
Beban imbalan kerja	(102.220)	(3.528.408)	*Employee benefits expenses*
Penyisihan kerugian kredit ekspektasian	(12.393.563)	(856.606)	*Allowance for expected credit lossess*
Penyisihan persediaan	2.954.995	6.237.925	*Allowance for inventories*
Provisi biaya bongkar aset tetap	2.107.748	1.207.933	*Provision for cost of dismantling of fixed assets*
Sewa hak guna	5.245.017	12.391.125	*Lease*
Lain-lain	12.851.011	19.056.935	*Others*
Jumlah perbedaan waktu	(42.890.819)	(22.035.198)	*Total timing differences*
Laba fiskal sebelum kompensasi rugi fiskal	217.894.934	163.555.040	*Taxable income for the period before tax loss compensation*
Pemanfaatan rugi fiskal	-	(150.797.100)	*Utilization of tax loss*
Laba kena pajak Perusahaan	217.894.934	12.757.940	*Taxable income of the Company*
Beban pajak penghasilan kini perusahaan	47.936.885	2.806.747	*Current income tax expense of the Company*

Perhitungan taksiran pajak penghasilan dan utang pajak penghasilan dengan tarif yang berlaku:

The calculation of estimated taxable income and income tax payables using the prevailing rate:

	2025	2024	
Perusahaan			***The Company***
Taksiran pajak penghasilan dengan tarif yang berlaku	47.936.885	2.806.747	*Provision for corporate income tax based on prevailing rate*
Dikurangi:			*Less:*
Pajak penghasilan dibayar dimuka:			*Prepaid income tax:*
Pasal 22	33.455.750	8.856.713	*Article 22*
Pasal 23	290.096	123.405	*Article 23*
Pasal 25	9.951.105	-	*Article 25*
Kurang (lebih) bayar pajak	**4.239.934**	**(6.173.371)**	***Underpayment (overpayment)***
Entitas anak			***Subsidiary***
Taksiran pajak penghasilan dengan tarif yang berlaku	-	-	*Provision for corporate income tax based on prevailing rate*
Dikurangi:			*Less:*
Pajak penghasilan dibayar dimuka:			*Prepaid income tax:*
Pasal 22	20.215	-	*Article 22*
Pasal 23	2.247.639	1.518.599	*Article 23*
Lebih bayar pajak	**(2.267.854)**	**(1.518.599)**	***Overpayment***

Peraturan Menteri No. PMK-136 Tahun 2024 (PMK-136) diberlakukan di Indonesia, yurisdiksi di mana Perusahaan Induk Langsung didirikan, dan akan mulai berlaku mulai 1 Januari 2025. Berdasarkan peraturan tersebut, berdasarkan penilaian pemegang saham utama, diharuskan membayar di Indonesia, pajak tambahan atas laba anak perusahaannya yang dikenakan pajak dengan tarif pajak efektif, yang dihitung berdasarkan peraturan perpajakan Pilar Dua, kurang dari 15 persen. Manajemen dari pemegang saham utama secara berkelanjutan menilai dampak peraturan pajak penghasilan Pilar Dua terhadap kinerja keuangan konsolidasiannya di masa depan. Perusahaan tidak berekspektasi terdapat eksposur material terhadap pajak penghasilan Pilar Dua atas laporan keuangan konsolidasian ini.

The MOF Regulation No. PMK-136 Year 2024 (PMK-136) was enacted in Indonesia, the jurisdiction in which the Immediate Parent Group is incorporated, and will come into effect from January 1, 2025. Under the legislation, based on assessment of ultimate parent company, it is required to pay in Indonesia, top-up tax on profits of its subsidiaries that are taxed at an effective tax rate, calculated based on Pillar Two legislation, of less than 15 per cent. Management of ultimate parent entity is continuing to assess the impact of the Pillar Two income taxes legislation on its future consolidated financial performance. The Group does not expect a material exposure to Pillar Two income taxes to these consolidated financial statements.

d. Pajak Tangguhan / *d. Deferred Tax*

	1 Januari/ *January 1/* 2025	(Dikreditkan) dibebankan ke laba rugi/ *(Credited) charged to profit or loss*	Dibebankan ke penghasilan komprehensif lain/ *Charged to other comprehensive income*	31 Desember/ *December 31/* 2025	
Liabilitas (aset) pajak tangguhan					*Deferred tax liabilites (assets)*
Perusahaan					***The Company***
Penyusutan	277.369.114	11.781.837	-	289.150.951	*Depreciation of fixed assets*
Liabilitas imbalan kerja jangka panjang	(17.490.337)	22.488	(483.452)	(17.951.301)	*Long-term employee benefit liabilities*
Penyisihan penurunan nilai piutang	(61.506.539)	2.726.585	-	(58.779.954)	*Allowance for impairment of receivables*
Penyisihan penurunan nilai persediaan	(9.026.257)	(650.099)	-	(9.676.356)	*Allowance for impairment of inventories*
Provisi jangka panjang	(11.996.774)	(463.705)	-	(12.460.479)	*Long term provision*
Aset hak guna	20.993.657	(3.092.297)	-	17.901.360	*Right of use assets*
Liabilitas sewa	(28.452.367)	1.938.393	-	(26.513.974)	*Lease liabilities*
Lain-lain	(3.601.045)	(2.827.222)	-	(6.428.267)	*Others*
Subjumlah	166.289.452	9.435.980	(483.452)	175.241.980	*Subtotal*
Entitas anak					***Subsidiary***
Penyusutan	107.360	7.703.259	-	7.810.619	*Depreciation of fixed assets*
Kompensasi rugi fiskal	-	(3.482.889)	-	(3.482.889)	*Fiscal losses*
Liabilitas imbalan kerja jangka panjang	(118.141)	(17.517)	12.447	(123.211)	*Long-term employee benefit liabilities*
Penyisihan penurunan nilai persediaan	(57.833)	(18.360)	-	(76.193)	*Allowance for impairment of inventories*
Penyisihan penurunan nilai piutang	(9.690.296)	353.420	-	(9.336.876)	*Allowance for impairment of receivables*
Subjumlah	(9.758.910)	4.537.913	12.447	(5.208.550)	*Subtotal*
Jumlah	156.530.542	13.973.893	(471.005)	170.033.430	*Total*

	1 Januari/ *January 1/* 2024	(Dikreditkan) dibebankan ke laba rugi/ *(Credited) charged to profit or loss*	Dibebankan ke penghasilan komprehensif lain/ *Charged to other comprehensive income*	31 Desember/ *December 31/* 2024	
Liabilitas (aset) pajak tangguhan					*Deferred tax liabilites (assets)*
Perusahaan					***The Company***
Penyusutan	264.929.412	12.439.702	-	277.369.114	*Depreciation of fixed assets*
Kompensasi rugi fiskal	(33.175.362)	33.175.362	-	-	*Compensation of tax losses*
Liabilitas imbalan kerja jangka panjang	(16.608.501)	(1.129.065)	247.230	(17.490.336)	*Long-term employee benefit liabilities*
Penyisihan penurunan nilai piutang	(61.694.992)	188.453	-	(61.506.539)	*Allowance for impairment of receivables*
Penyisihan penurunan nilai persediaan	(7.653.914)	(1.372.343)	-	(9.026.257)	*Allowance for impairment of inventories*
Provisi jangka panjang	(11.316.305)	(680.469)	-	(11.996.774)	*Long term provision*
Aset hak guna	20.627.151	366.506	-	20.993.657	*Right of use assets*
Liabilitas sewa	(26.248.396)	(2.203.971)	-	(28.452.367)	*Lease liabilities*
Lain-lain	(839.976)	(2.761.070)	-	(3.601.046)	*Others*
Subjumlah	128.019.117	38.023.105	247.230	166.289.452	*Subtotal*
Entitas anak					***Subsidiary***
Penyusutan	(64.635)	171.995	-	107.360	*Depreciation of fixed assets*
Liabilitas imbalan kerja jangka panjang	(96.558)	(26.415)	4.832	(118.141)	*Long-term employee benefit liabilities*
Penyisihan penurunan nilai piutang	(11.312.325)	1.622.029	-	(9.690.296)	*Allowance for impairment of receivables*
Penyisihan penurunan nilai persediaan	-	(57.833)	-	(57.833)	*Allowance for impairment of inventories*
Subjumlah	(11.473.518)	1.709.776	4.832	(9.758.910)	*Subtotal*
Jumlah	116.545.599	39.732.881	252.062	156.530.542	*Total*

Terhadap aset pajak tangguhan di atas telah dilakukan kaji ulang dan kemudian disimpulkan bahwa tidak ada penurunan nilai yang harus diakui.

The deferred tax asset above has been reviewed and then concluded that no impairment has to be recognized.

e. Surat Ketetapan Pajak

e. Tax Assessments

Pada tanggal 29 November 2024, Perusahaan menerima Surat Ketetapan Pajak Kurang Bayar (SKPKB) atas PPh Pasal 4 ayat (2), PPh Pasal 21 dan PPh Pasal 23 dari Hasil Pemeriksaan Pajak Tahun 2019, sebesar Rp 1.031.784 dan telah dilakukan pelunasan pada tanggal 19 Desember 2024.

On November 29, 2024, the Company received Surat Ketetapan Pajak Kurang Bayar (SKPKB) on PPh 4 (2), PPh 21 and PPh 23 of 2019 Tax Audit Results amounting to Rp1,031,784 and has been paid on December 19, 2024.

Sampai dengan 31 Desember 2024, Perusahaan telah menerima STP PPh 21 Tahun Pajak 2021 atas NPWP Cabang Baturaja sebesar Rp7.487 yang telah dilakukan pelunasan. Selain itu, Perusahaan juga menerima STP PPh 21 Tahun 2023 atas NPWP Cabang Lampung sebesar Rp100 pada tanggal 17 Januari 2024 dan telah dilakukan pelunasan pada tanggal 15 Mei 2024.

As of December 31, 2024, The Company has received STP PPh 21 for the 2021 Fiscal Year for the Baturaja Branch NPWP amounting to Rp7,487 which has been fully settled. In addition, the Company also received STP PPh21 for the Lampung Branch NPWP amounting to Rp100 dated January 17, 2024 and has been paid on May 15, 2024.

Pada tanggal 19 Mei 2025, Perusahaan menerima Surat Keputusan Pengembalian Kelebihan Pembayaran Pajak (SKPKPP) atas PPh Pasal 25/29 Badan Tahun 2023 tanggal 29 April 2025, atas pemberian kelebihan pembayaran pajak diperhitungankan dengan utang pajak atau deposit pajak sebesar Rp 46.656 dan sisa kelebihan pembayaran pajak diberikan kepada wajib pajak sebesar Rp2.383.444 telah dilakukan pelunasan pada tanggal 26 Mei 2025.

On May 19, 2025, the Company received Surat Keputusan Pengembalian Kelebihan Pembayaran Pajak (SKPKPP) for Income Tax Article 25/29 Entity Year 2023 dated April 29, 2025, on the provision of excess tax payments calculated with tax liabilities or tax deposits amounting to Rp 46,656 and the remaining excess tax payments given to taxpayers amounting to Rp2,383,444 has been paid on May 26, 2025.

Pada tanggal 28 Agustus 2025, Perusahaan menerima Surat Ketetapan Pajak Kurang Bayar (SKPKB) dan STP atas Pemeriksaan Pajak Tahun 2020 dengan nomor: S-1428/KPP.1903/2025 sebesar Rp471.660 dan telah dilakukan pelunasan pada tanggal 26 September 2025.

On August 28, 2025, the Company received a Tax Underpayment Assessment Letter (SKPKB) and STP for the 2020 Tax Audit with number: S-1428/KPP.1903/2025 amounting to IDR 471,660 and has been paid on September 26, 2025.

Pada tanggal 17 November 2025, Perusahaan menerima Surat Ketetapan Pajak Kurang Bayar (SKPKB) dan STP atas Pemeriksaan Pajak Tahun 2021 dengan nomor: S-1968/KPP.1903/2025 sebesar Rp1.638.407 dan telah dilakukan pelunasan pada tanggal 15 Desember 2025.

On November 17, 2025, the Company received a Tax Underpayment Assessment Letter (SKPKB) and STP for the 2021 Tax Audit with number: S-1968/KPP.1903/2025 amounting to IDR 1,638,407 and has been paid on December 15, 2025.

18. BEBAN AKRUAL / *18. ACCRUED EXPENSES*

	2025	2024	
Listrik	18.906.418	18.939.390	*Electricity*
Jasa profesional	11.828.909	6.046.286	*Professional fees*
Biaya Operasional	7.027.809	5.422.787	*Operational cost*
Pengembangan tambang	1.861.175	2.590.061	*Mining development*
Beban bunga	558.496	1.101.667	*Interest expenses*
Lain-lain	4.636.398	2.621.234	*Others*
Jumlah	44.819.205	36.721.425	*Total*

19. PINJAMAN BANK / *19. BANK LOANS*

	2025	2024	
Kredit sindikasi			***Syndicated loan***
Rupiah			*Rupiah*
Pihak berelasi (Catatan 35i)			*Related parties (Note 35j)*
PT Bank Negara Indonesia (Persero) Tbk	251.439.066	378.237.899	*PT Bank Negara Indonesia (Persero) Tbk*
PT Bank Mandiri (Persero) Tbk	69.844.185	105.066.083	*PT Bank Mandiri (Persero) Tbk*
	321.283.251	483.303.982	
Pihak ketiga			*Third parties*
PT Bank HSBC Indonesia	69.844.185	105.066.083	*PT Bank HSBC Indonesia*
PT Bank CIMB Niaga Tbk	25.297.564	38.054.935	*PT Bank CIMB Niaga Tbk*
	95.141.749	143.121.018	
Subjumlah	416.425.000	626.425.000	*Subtotal*
Biaya transaksi yang belum diamortisasi	(10.631.798)	(20.536.355)	*Unamortized transaction cost*
	405.793.202	605.888.645	
Dikurangi bagian yang akan jatuh tempo dalam satu tahun	(220.000.000)	(210.000.000)	*Less current maturities*
Kredit sindikasi bagian jangka panjang	185.793.202	395.888.645	*Credit syndicated long term portion*

Kredit sindikasi

Pada tanggal 14 April 2022, berdasarkan Adendum Perjanjian Kredit Sindikasi No. 2 (14), Perusahaan memperoleh persetujuan penurunan tingkat suku bunga kredit dari 9,45% *per annum* menjadi 9,25% *per annum* yang berlaku efektif terhitung sejak tanggal 10 Mei 2022.

Syndicated loan

On April 14, 2022, based on the Addendum to the Syndicated Credit Agreement No. 2 (14), the Company obtained approval to reduce the loan interest rate from 9.45% per annum to 9.25% per annum which is effective as of May 10, 2022.

Pada tanggal 28 Maret 2023 telah dilakukan penandatanganan perjanjian *Sustainability-Linked Loan (SLL)* dari PT Bank Negara Indonesia (Persero) Tbk dengan pagu Rp901.425.000. Perjanjian tersebut merupakan *refinancing* pinjaman sindikasi Akta No.14 tanggal 16 Februari 2021 dengan jangka waktu 5 tahun sejak penandatanganan perjanjian kredit atau tanggal 23 Desember 2027 dan suku bunga JIBOR 3 bulan.

On March 28, 2023, a Sustainability-Linked Loan (SLL) agreement was signed from PT Bank Negara Indonesia (Persero) Tbk with credit limit of Rp901,425,000. The agreement which is a syndicated loan refinancing Deed No. 14 dated February 16, 2021 with a period of 5 years from the signing of the credit agreement or the December 23, 2027 and 3 months JIBOR interest rate.

Selama tahun 2025, Perusahaan telah melakukan pembayaran pokok Kredit Investasi sebesar Rp210.000.000.

During 2025, the Company has made principal payments on Investment Credit in the amount of Rp210,000,000.

Selama periode fasilitas tanpa persetujuan tertulis dari pemberi pinjaman, Perusahaan tidak dapat diperbolehkan untuk, antara lain:

During the period of loan activities, without the written consent from the lenders, the Company is not allowed to:

1. Melakukan perubahan atas anggaran dasarnya, yang mana perubahan tersebut dapat mengakibatkan dampak merugikan yang material terhadap hak dan kepentingan dari pihak pembiayaan berdasar perjanjian sindikasi.

1. *Make changes to the articles of association, where such changes could have a material adverse impact on the rights and interests of the financing parties based on the syndication agreement.*

2. Menciptakan atau setuju untuk menciptakan Jaminan atas (i) aset tetap yg dimilikinya atau (ii) aset lain dalam satu transaksi atau rangkaian transaksi Jaminan lainnya secara agregat dari waktu ke waktu melahirkan beban penjaminan sebesar nilai transaksi material, namun tidak berlaku terhadap jaminan yang lahir dari leasing atau sewa guna usaha sepanjang transaksi tersebut berkaitan langsung dengan kegiatan usaha utama dan harian Perusahaan atau jaminan yang telah ada.

2. *Create or agree to create Collateral for (i) fixed assets owned by him or (ii) other assets in one transaction or series of other Collateral transactions in aggregate from time to time giving rise to a guarantee charge of the material transaction value, but does not apply to collateral arising from leasing or leasing as long as the transaction is directly related to the Company's main and daily business activities or existing collateral.*

3. Melakukan atau menyetujui dilakukannya suatu investasi ekuitas pada pengambilalihan dan/atau penggabungan atas entitas manapun di luar Grup. Dengan tetap memperhatikan pemenuhan kewajiban dan tanpa mengesampingkan keberlakuan pasal 19.2 (janji finansial). Batasan tindakan yang diatur tersebut tidak berlaku terhadap: (i) restrukturisasi internal grup; dan/atau (ii) investasi ekuitas, pengambilalihan dan/atau penggabungan sepanjang perusahaan target memiliki bidang usaha utama yang sama dengan Perusahaan atau merupakan perusahaan yang bergerak pada bidang yang mendukung kegiatan usaha utama dan kegiatan usaha penunjang Perusahaan.

3. *Make or agree to make an equity investment in the takeover and/or merger of any entity outside the Group. By continuing to pay attention to the fulfillment of obligations and without prejudice to the application of article 19.2 (financial promises). The stated limitations of action do not apply to: (i) internal restructuring of the group; and/or (ii) equity investment, takeover and/or merger as long as the target company has the same main business field as Company or is a company that operates in a field that supports Company's main business activities and supporting business activities.*

4. Melakukan perubahan mendasar terhadap sifat umum dari usaha atau operasi yang dilakukan pada tanggal perjanjian sindikasi.

4. *Make fundamental changes to the general nature of the business or operations carried out on the date of the syndication agreement.*

5. Memberikan pinjaman dan wajib memastikan bahwa setiap anak perusahaannya tidak akan memberikan pinjaman, namun tidak tidak berlaku terhadap pinjaman intra-Grup, pinjaman yang telah ada, atau afiliasi, pinjaman untuk kepentingan *day-to-day* basis, atau pinjaman untuk kegiatan penunjang Debitur, sepanjang dilaksanakan dengan wajar (*arm's length basis*).

5. *Provide loans and is obliged to ensure that each of its subsidiaries will not provide loans, but this does not apply to intra-Group loans, existing or affiliate loans, loans for day-to-day purposes, or loans for activities Debtor support, as long as it is carried out fairly (arm's length basis).*

6. Bertindak sebagai penanggung sehubungan dengan penanggung utang (*corporate guarantee*) atau garansi (*indemnity*), namun tidak berlaku terhadap hal yang dilakukan sehubungan dengan kegiatan usaha sehari-hari dan penunjang perusahaan, termasuk *LC*, *non-cash loan, letter of comfort* SKBDN, bank garansi, dan instrumen lainnya yang lazim digunakan dalam transaksi perdagangan internasional.

6. *Act as guarantor in relation to debt guarantees (corporate guarantees) or guarantees (indemnity), but this does not apply to matters carried out in connection with daily business activities and company support, including LCs, non-cash loans, SKBDN letters of comfort , bank guarantees, and other instruments commonly used in international trade transactions.*

7. Menimbulkan suatu kewajiban finansial, dan perusahaan wajib memastikan bahwa setiap anak perusahaannya, tidak akan menimbulkan suatu kewajiban finansial, namun tidak berlaku untuk kewajiban finansial yang diizinkan.

7. *Give rise to a financial obligation, and the company is obliged to ensure that each of its subsidiaries will not give rise to a financial liability, but this does not apply to permitted financial liabilities.*

8. Melakukan segala transaksi *treasury* (termasuk namun tidak terbatas pada transaksi *money market, foreign exchange, fixed income, derivative and structured product*) yang spekulatif.

8. *Carry out all treasury transactions (including but not limited to speculative money market, foreign exchange, fixed income, derivative and structured product transactions).*

9. Menggunakan hasil pinjaman, atau meminjamkan, berkontribusi atau memberikan patungan atau pihak lainnya: (a) yang melibatkan atau untuk kepentingan pihak yang dilarang, (b) untuk mendanai aktivitas atau kegiatan usaha suatu pihak manapun, atau dalam atau teritori, yang pada saat pendanaan, tunduk pada sanksi, atau (c): yang dalam bentuk apapun akan melahirkan adanya pelanggaran terhadap sanksi oleh pihak manapun (termasuk pihak yang berpartisipasi dalam pemberian pinjaman dalam kapasitas selaku agen fasilitas, *arranger*, kreditur, penasihat atau apapun).

9. *Use loan proceeds, or lend, contribute or provide, either directly or indirectly to joint ventures or other parties: (a) involving or for the benefit of prohibited parties, (b) to fund the activities or business activities of any party , or in or territory, which at the time of funding, is subject to sanctions, or (c): which in any form will result in a violation of sanctions by any party (including parties participating in providing loans in the capacity as facility agent, arranger, creditor, advisor or whatever).*

Sesuai dengan perjanjian pinjaman, Perusahaan wajib mempertahankan atau meningkatkan kinerja keuangan dengan indikator rasio keuangan sebagai berikut:

As specified by the loan agreement, the Company is required to comply with certain financial covenants, as follows:

a. Rasio aset lancar terhadap utang lancar minimal 1 kali.
b. Rasio total utang terhadap total ekuitas maksimal 2,5 kali.
c. *Interest Service Coverage Ratio (ISCR)* minimal 1,5 kali.

a. *Current ratio minimum 1 time.*
b. *Debt to Equity Ratio maximum 2.5 times.*
c. *Interest Service Coverage Ratio (ISCR) minimum 1.5 times*

Pada tanggal 31 Desember 2025, Perusahaan telah memenuhi rasio keuangan tersebut.

As of December 31, 2025, the Company has complied with these financial ratios.

20. LIABILITAS SEWA / *20. LEASE LIABILITIES*

Liabilitas sewa yang terdiri dari: / *Lease liabilities are as follows:*

	2025	2024	
Perusahaan			***The Company***
Liabilitas sewa bruto			*Gross lease liabilities*
Tidak lebih dari 1 tahun	11.215.305	11.352.943	*No later than a year*
Lebih dari 1 sampai 5 tahun	54.805.096	39.142.390	*More than a year up to 5 years*
Lebih dari 5 tahun	183.482.885	210.360.897	*More than 5 years*
Jumlah	249.503.286	260.856.230	*Total*
Beban bunga keuangan di masa depan	(133.725.650)	(137.763.746)	*Future charges on lease*
Nilai kini liabilitas sewa pembiayaan	115.777.636	123.092.484	*Present value of lease liabilities*
Entitas anak			***Subsidiary***
Liabilitas sewa bruto			*Gross lease liabilities*
Tidak lebih dari 1 tahun	357.000	78.556	*No later than a year*
Lebih dari 1 Sampai 5 Tahun	305.500	-	*More than a year up to 5 years*
Beban bunga keuangan di masa depan	(46.857)	(3.556)	*Future charges on lease*
Nilai kini liabilitas sewa pembiayaan	615.643	75.000	*Present value of lease liabilities*

	2025	2024	
Konsolidasi			***Consolidation***
Liabilitas sewa - bruto			*Gross lease liabilities*
Pembayaran sewa minimum			*Minimum lease payment*
Tidak lebih dari 1 tahun	11.572.305	11.431.499	*No later than 1 year*
Lebih dari 1 sampai 5 tahun	55.110.596	39.142.390	*More than 1 year and up to 5 years*
Lebih dari 5 tahun	183.482.885	210.360.897	*More than 5 years*
Jumlah	250.165.786	260.934.786	*Total*
Beban bunga keuangan di masa depan	(133.772.507)	(137.767.302)	*Future charges on leases*
Nilai kini liabilitas sewa	116.393.279	123.167.484	*Present value of lease liabilities*
Liabilitas sewa jangka pendek	(2.324.763)	(2.551.818)	*Short-term lease liabilities*
Liabilitas sewa jangka panjang	114.068.516	120.615.666	*Long-term lease liabilities*

Tidak ada pembatasan signifikan yang ditetapkan oleh *lessor* dalam perjanjian sewa pembiayaan dengan Grup terkait dengan penggunaan aset atau pencapaian kinerja keuangan tertentu.

There are no significant restrictions imposed by the lessor in the finance lease agreement with the Group relating to the use of assets or the achievement of specific financial performance.

Grup menyewa tanah dari PT Kereta Api Indonesia (Persero) dan PT Pelabuhan Indonesia (Persero), kendaraan dari CV Lakshmi Motor dan CV Dwi Mitra Perkasa.

Group lease land from PT Kereta Api Indonesia (Persero) and PT Pelabuhan Indonesia (Persero), vehicles from CV Lakshmi Motor, and CV Dwi Mitra Perkasa.

Selama tahun berjalan, Perusahaan melakukan modifikasi kontrak sewa yang mengakibatkan perubahan dalam masa pembayaran sewa. Modifikasi tersebut menyebabkan pengukuran kembali liabilitas sewa serta penyesuaian yang sesuai pada aset hak-guna.

During the year, the Company modified lease contract resulting in changes in lease terms of payment. These modifications led to a remeasurement of lease liabilities and corresponding adjustments to right-of-use assets.

Beban bunga liabilitas sewa Grup untuk tahun buku yang berakhir pada 31 Desember 2025 adalah sebesar Rp9.989.945 (2024: Rp9.926.358).

Interest expenses of the Group's lease liabilities for the year ended December 31, 2025 amounted to Rp9,989,945 (2024: Rp9,926,358).

21. LIABILITAS IMBALAN KERJA / *21. EMPLOYEE BENEFIT LIABILITIES*

	2025	2024	
Perusahaan			***The Company***
Imbalan kerja jangka pendek	22.239.672	23.918.450	*Short-term employee benefits*
Imbalan kerja jangka panjang	81.596.822	79.501.534	*Long-term employee benefits*
Entitas anak			***Subsidiary***
Imbalan kerja jangka pendek	929.856	811.194	*Short-term employee benefits*
Imbalan kerja jangka panjang	560.048	536.999	*Long-term employee benefits*
Jumlah	105.326.398	104.768.177	*Total*
Konsolidasian			***Consolidated***
Imbalan kerja jangka pendek	23.169.528	24.729.644	*Short-term employee benefits*
Imbalan kerja jangka panjang	82.156.870	80.038.533	*Long-term employee benefits*
Jumlah	105.326.398	104.768.177	*Total*

Imbalan kerja jangka pendek / *Short-term employee benefits*

	2025	2024	
Perusahaan			***The Company***
Tunjangan produktivitas dan seragam karyawan	21.164.807	22.764.200	*Productivity allowances and employee uniforms*
Pemeriksaan kesehatan	1.074.866	1.154.250	*Medical examination*
Entitas anak			***Subsidiary***
Insentif	929.855	811.194	*Incentive*
Jumlah	23.169.528	24.729.644	*Total*

Perusahaan / ***The Company***

Imbalan kerja jangka panjang / ***Long-term employee benefits***

Perusahaan memperoleh persetujuan dari Menteri Keuangan Republik Indonesia dengan Surat Keputusan No. Kep400/KM.17/1999 tanggal 15 November 1999 untuk mendirikan Dana Pensiun Karyawan PT Semen Baturaja Tbk yang merupakan dana pensiun manfaat pasti yang dikelola oleh pengurus yang terpisah, yang memberikan manfaat pasti bagi karyawan yang masuk kerja sebelum tahun 2007 dan telah memenuhi persyaratan tertentu apabila karyawan tersebut pensiun, cacat, atau meninggal dunia.

The Company received an approval from the Minister of Finance of the Republic of Indonesia in Decision Letter No. Kep400/KM.17/1999 dated November 15, 1999 to establish PT Semen Baturaja Tbk Employee Pension Fund which represents defined benefit pension fund managed by separate trustee administered, that give defined benefit for employees start working before year 2007, after serving a qualifying period, are entitled to defined benefits on retirement, disability, or death.

Perusahaan melakukan pendanaan pengelolaan program Imbalan Pascakerja untuk karyawan tetap yang bekerja sebelum tahun 2007. Dana tersebut dikelola melalui kontrak asuransi jiwa dengan PT Asuransi Jiwasraya (Persero). Namun di tahun 2024, program asuransi tersebut dialihkan menjadi program pensiun iuran pasti yang dikelola oleh DPLK Bank BNI.

The Company funds the post-employment benefits program for permanent employees who worked before 2007. The fund is managed through a life insurance contract with PT Asuransi Jiwasraya (Persero). However, in 2024, the insurance program was transferred to a defined contribution pension program managed by DPLK Bank BNI.

Estimasi liabilitas imbalan kerja pada tanggal 31 Desember 2025 dan 2024 adalah sebagai berikut:

The estimated employee benefit liabilities as of December 31, 2025 and 2024 are as follows:

	2025	2024	
Liabilitas imbalan pensiun	1.683.549	7.954.020	*Pension benefits liabilities*
Liabilitas imbalan pesangon	41.079.657	38.806.114	*Retirement benefits liabilities*
Liabilitas imbalan cuti dan penghargaan masa kerja	39.393.664	33.278.399	*Leave and services rewards benefits liabilities*
Jumlah	82.156.870	80.038.533	*Total*

Asumsi aktuarial utama yang digunakan adalah sebagai berikut:

The principal actuarial assumptions used were as follows:

	2025	2024	
Tingkat kenaikan gaji:			*Salary increase:*
Program pensiun	5% Per Tahun/*Per Annum*	5% Per Tahun/*Per Annum*	*Pension plan*
Imbalan kerja lainnya	5% Per Tahun/*Per Annum*	5% Per Tahun/*Per Annum*	*Other employee benefits*
Tingkat diskonto:			*Discount rate:*
Program pensiun	6,5% Per Tahun/*Per Annum*	7% Per Tahun/*Per Annum*	*Pension plan*
Imbalan kerja lainnya	6,5% Per Tahun/*Per Annum*	7% Per Tahun/*Per Annum*	*Other employee benefits*

Liabilitas bersih imbalan pensiun yang diakui di laporan posisi keuangan konsolidasian adalah sebagai berikut:

The net liabilitiy for pension benefits recognized in the consolidated statements of financial position is as follows:

	2025	2024	
Nilai kini kewajiban imbalan pasti - program pensiun	92.927.628	86.199.707	*Present value of employee benefits liabilities - pension plan*
Nilai wajar aset program	(91.244.079)	(78.245.687)	*Fair value of plan assets*
Subjumlah	1.683.549	7.954.020	*Subtotal*
Nilai kini dari kewajiban imbalan pasti - imbalan pesangon	45.602.750	38.806.114	*Present value of employee benefits liabilities - retirement benefits*
Nilai wajar aset program	(4.523.093)	-	*Fair value of plan assets*
Subjumlah	41.079.657	38.806.114	*Subtotal*
Liabilitas imbalan cuti besar dan penghargaan masa kerja	39.393.664	33.278.399	*Other long-term employee benefit liabilities*
Jumlah	82.156.870	80.038.533	*Total*

Mutasi nilai kini liabilitas imbalan kerja adalah sebagai berikut:

Movements of the present value of employee benefits liabilities is as follows:

	31 Desember/*December 31, 2025*				
	Program pensiun/ *Pension plan*	Imbalan pasca kerja/ *Retirement benefits*	Imbalan cuti besar dan penghargaan masa kerja/ *Leave and service reward benefit*	Jumlah/ *Total*	
Nilai kini kewajiban imbalan kerja	86.199.707	38.806.114	33.278.399	158.284.220	*Present value of employee benefits liabilities*
Biaya jasa kini	1.202.674	3.048.369	10.299.135	14.550.178	*Current service cost*
Biaya jasa lalu	-	125.100	-	125.100	*Past service cost*
Biaya bunga	6.013.570	2.643.772	2.133.358	10.790.700	*Interest costs*
Pengukuran kembali liabilitas imbalan kerja:					*Remeasurements of employee benefits liabilities:*
Perubahan asumsi keuangan	4.537.529	1.372.285	246.328	6.156.142	*Changes in financial assumptions*
Perubahan asumsi demografi	-	307.751	(26.012)	281.739	*Changes in demographic*
Penyesuaian atas pengalaman	1.086.033	1.305.922	(1.764.391)	627.564	*Adjustments on experience*
Pembayaran manfaat	(6.379.117)	(2.006.563)	(4.773.153)	(13.158.833)	*Benefits paid*
Kontribusi perusahaan	267.232	-	-	267.232	*Company contribution*
Nilai kini kewajiban imbalan kerja akhir	92.927.628	45.602.750	39.393.664	177.924.042	*Ending present value of employee benefits liabilities*

	31 Desember/*December 31*, 2024				
	Program pensiun/ *Pension plan*	Imbalan pasca kerja/ *Retirement benefits*	Imbalan cuti besar dan penghargaan masa kerja/ *Leave and service reward benefit*	Jumlah/ *Total*	
Nilai kini kewajiban imbalan kerja	85.915.498	57.452.054	22.499.281	165.866.833	*Present value of employee benefits liabilities*
Biaya jasa kini	1.208.622	2.831.073	10.221.952	14.261.647	*Current service cost*
Biaya jasa lalu	-	(21.640.553)	40.571	(21.599.982)	*Past service cost*
Biaya bunga	6.010.466	2.389.423	1.701.930	10.101.819	*Interest costs*
Pengukuran kembali liabilitas imbalan kerja:					*Remeasurements of employee benefits liabilities:*
Perubahan asumsi keuangan	957.674	(776.832)	756.333	937.175	*Changes in financial assumptions*
Penyesuaian atas pengalaman	(1.822.875)	(21.370)	3.487.550	1.643.305	*Adjustments on experience*
Pembayaran manfaat	(6.069.678)	(1.427.681)	(5.429.218)	(12.926.577)	*Benefits paid*
Nilai kini kewajiban imbalan kerja akhir	86.199.707	38.806.114	33.278.399	158.284.220	*Ending present value of employee benefits liabilities*

Beban imbalan kerja yang dibebankan pada laporan laba rugi dan penghasilan komprehensif lain konsolidasian merupakan jumlah neto dari:

Amounts recognized in the consolidated statement of profit or loss and other comprehensive income consists of the net total of the following amounts:

	31 Desember/*December 31, 2025*				
	Program pensiun/ *Pension plan*	Imbalan pasca kerja/ *Retirement benefits*	Imbalan cuti besar dan penghargaan masa kerja/ *Leave and service reward benefit*	Jumlah/ *Total*	
Biaya jasa kini	1.202.674	3.048.369	10.299.135	14.550.178	*Current service cost*
Biaya jasa lalu	-	125.100	-	125.100	*Past service cost*
Biaya bunga bersih	554.898	2.223.772	2.133.358	4.912.028	*Net interest expense*
Pengukuran kembali liabilitas (aset) imbalan pasti neto	-	-	(1.544.075)	(1.544.075)	*Remeasurement on the net defined benefit liability*
Komponen dari biaya imbalan pasti yang diakui dalam laba rugi	1.757.572	5.397.241	10.888.418	18.043.231	*Components of defined benefit costs cost recognized in profit or loss*
Pengukuran kembali liabilitas imbalan pasti - bersih:					*Remeasurement on the net defined benefit liability:*
Perubahan asumsi keuangan	4.537.529	1.372.285	-	5.909.814	*Change in financial assumption*
Perubahan asumsi demografi	-	307.751	-	307.751	*Changes in demographic assumptions*
Penyesuaian atas pengalaman	1.086.033	1.305.922	-	2.391.955	*Experience adjustments*
Pengukuran kembali liabilitas (aset) imbalan pasti neto	(6.435.919)	(32.667)	-	(6.468.586)	*Remeasurement on the net defined benefit liability*
Komponen beban imbalan pasti yang diakui dalam penghasilan komprehensif lain	(812.357)	2.953.291	-	2.140.934	*Components of defined benefit cost recognized in other comprehensive income*
Jumlah	945.215	8.350.532	10.888.418	20.184.165	*Total*

	31 Desember/December 31, 2024				
	Program pensiun/ *Pension plan*	Imbalan pasca kerja/ *Retirement benefits*	Imbalan cuti besar dan penghargaan masa kerja/ *Leave and service reward benefit*	Jumlah/ *Total*	
Biaya jasa kini	945.690	2.831.073	10.221.952	13.998.715	*Current service cost*
Biaya jasa lalu	-	(9.145.565)	40.571	(9.104.994)	*Past service cost*
Biaya bunga bersih	570.724	1.712.351	1.701.930	3.985.005	*Net interest expense*
Pengukuran kembali liabilitas (aset) imbalan pasti neto	-	-	4.243.883	4.243.883	*Remeasurement on the net defined benefit liability*
Komponen dari biaya imbalan pasti yang diakui dalam laba rugi	1.516.414	(4.602.141)	16.208.336	13.122.609	*Components of defined benefit cost recognized in profit or loss*
Pengukuran kembali liabilitas imbalan pasti - bersih:					*Remeasurement on the net defined benefit liability:*
Pengukuran kembali liabilitas (aset) imbalan	417.530	100.140	-	517.670	*Remeasurement on the net liabilities (assets) return*
Perubahan asumsi keuangan	957.674	(776.832)	-	180.842	*Change in financial assumption*
Penyesuaian atas pengalaman	(1.822.875)	(21.370)	-	(1.844.245)	*Experience adjustments*
Komponen beban imbalan pasti yang diakui dalam penghasilan komprehensif lain	(447.671)	(698.062)	-	(1.145.733)	*Components of defined benefit cost recognized in other comprehensive income*
Jumlah	1.068.743	(5.300.203)	16.208.336	11.976.876	*Total*

Perubahan dalam nilai wajar aset program adalah sebagai berikut:

Changes in the fair value of plan assets are as follows:

	2025	2024	
Saldo awal tahun	78.245.687	89.934.745	*Balance at the beginning of the year*
Transfer aset	-	(12.494.988)	*Asset transfer*
Pendapatan bunga	420.000	677.072	*Interest income*
Kontribusi pemberi kerja	13.215.685	1.272.841	*Employer contributions*
Kontribusi peserta	267.232	262.932	*Participant contributions*
Pembayaran manfaat	(8.308.690)	(6.328.987)	*Benefits paid*
Pengukuran kembali atas			*Remeasurement on the net*
Nilai wajar neto aset program	6.468.586	(517.670)	*Fair value of plan assets*
Imbalan hasil atas aset program	5.458.672	5.439.742	*Return on plan assets*
Saldo akhir	95.767.172	78.245.687	*Balance at the end of the year*

Aset program terdiri dari:

Plan assets comprise the following:

	2025	2024	
Kas dan deposito	25%	14%	*Cash and time deposit*
Surat berharga negara	24%	22%	*Government bonds*
Obligasi	23%	37%	*Bonds*
Penempatan langsung	18%	15%	*Direct placement*
Tanah dan bangunan	8%	8%	*Land and building*
Saham	2%	4%	*Stocks*
Subjumlah	100%	100%	*Subtotal*

Sensitivitas dari kewajiban imbalan pasti terhadap perubahan asumsi aktuarial utama adalah sebagai berikut:

The sensitivity of the employee benefits liabilities to changes in the principal actuarial assumptions is as follows:

	31 Desember/*December 31, 2025*			
	Dampak atas kewajiban imbalan pasti/ *Impact on employee benefits liabilities*			
	Perubahan asumsi/ *Change in assumption*	Kenaikan asumsi/ *Increase in assumption*	Penurunan asumsi/ *Decrease in assumption*	
Tingkat diskonto	0,5%	7.383.923	7.998.130	*Discount rate*
Kenaikan gaji	0,5%	6.061.150	5.818.471	*Salary increase*

	31 Desember/*December 31,* 2024			
	Dampak atas kewajiban imbalan pasti/ *Impact on employee benefits liabilities*			
	Perubahan asumsi/ *Change in assumption*	Kenaikan asumsi/ *Increase in assumption*	Penurunan asumsi/ *Decrease in assumption*	
Tingkat diskonto	0,5%	9.898.852	3.468.317	*Discount rate*
Kenaikan gaji	0,5%	321.135	7.073.143	*Salary increase*

Analisa sensitivitas didasarkan pada perubahan atas satu asumsi aktuarial di mana asumsi lainnya dianggap konstan.

The sensitivity analysis is based on a change in an assumption consider other assumptions constant.

Dalam praktiknya, hal ini jarang terjadi dan perubahan beberapa asumsi mungkin saling berkorelasi. Analisa sensitivitas tersebut dihitung menggunakan metode *projected unit credit.*

In practice, this is unlikely to occur, and changes in some of the assumptions may be correlated. The sensitivity analysis is calculated using the projected unit credit method.

Melalui program imbalan pasti, Grup menghadapi sejumlah risiko signifikan sebagai berikut:

- Perubahan imbal hasil obligasi

  Liabilitas imbalan kerja yang dihitung berdasarkan PSAK No. 219 menggunakan tingkat diskonto obligasi. Jika tingkat diskonto tersebut turun, kewajiban imbalan pasti akan cenderung mengalami kenaikan.

- Tingkat kenaikan gaji

  Liabilitas imbalan kerja Grup berhubungan dengan tingkat kenaikan gaji. Semakin tinggi tingkat kenaikan gaji akan menyebabkan semakin besarnya jumlah liabilitas.

Through its employee benefits pension plans, the Group is exposed to a number of significant risks of which are detailed below:

- *Changes in bond yields*

  The employee benefit liabilities calculated under PSAK No. 219 use a discount rate on bond yields. If bond yields decrease, the defined benefit will tend to increase.

- *Salary growth rate*

  The Group's employee benefits liabilities are linked to salary growth rate. Higher salary growth rate will lead to higher liabilities.

Durasi rata-rata dari kewajiban imbalan pada tanggal 31 Desember 2025 adalah 10 tahun untuk program dana pensiun dan 7 tahun untuk program manfaat lainnya (2024: 10 tahun untuk program dana pensiun dan 9 tahun untuk program manfaat lainnya).

The average duration of the obligation as of December 31, 2025 is 10 years for the pension fund program and 7 years for other benefit programs (2024: 10 years for the pension fund program and 9 years for other benefit programs).

Pada tanggal 31 Desember 2025, Grup diharapkan membayar iuran sebesar Rp5.280.293 untuk program manfaat pasti selama tahun anggaran berikutnya (2024: Rp4.728.477).

As of December 31, 2025 the Group expected to make a contribution amounting to Rp5,280,293 to the defined benefit plans during the next financial year (2024: Rp4,728,477).

22. PROVISI JANGKA PANJANG / *22. LONG-TERM PROVISION*

	31 Desember/ *December 31, 2025*				
	Saldo awal/ *Beginning balance*	Provisi tambahan/ *Additional provision*	Jumlah yang terealisasi/ *Amount realized*	Saldo akhir/ *Ending balance*	
Provisi reklamasi dan pasca tambang	23.742.007	850.491	-	24.592.498	*Provision for reclamation and mine closure*
Estimasi biaya bongkar aset tetap	30.788.783	1.257.259	-	32.046.042	*Estimate cost of dismantling of fixed assets*
Saldo akhir	54.530.790	2.107.750	-	56.638.540	*Ending balance*

	31 Desember/ *December 31, 2024*				
	Saldo awal/ *Beginning balance*	Provisi tambahan/ *Additional provision*	Jumlah yang terealisasi/ *Amount realized*	Saldo akhir/ *Ending balance*	
Provisi reklamasi dan pasca tambang	21.856.902	1.885.105	-	23.742.007	*Provision for reclamation and mine closure*
Estimasi biaya bongkar aset tetap	29.580.850	1.207.933	-	30.788.783	*Estimate cost of dismantling of fixed assets*
Saldo akhir	51.437.752	3.093.038	-	54.530.790	*Ending balance*

Rehabilitasi dan restorasi tanah tambang dilakukan sesuai dengan rencana yang disampaikan kepada otoritas terkait. Pembongkaran aset tetap akan dilakukan pada saat selesainya masa sewa lahan terkait aset tetap tersebut.

Quarry rehabilitation and restoration is carried out based on plan reported to the authority. Dismantling of fixed assets will be realized at the end of land rent period of related fixed assets.

23. MODAL SAHAM / *23. SHARE CAPITAL*

Modal dasar Perusahaan pada tanggal 31 Desember 2025 dan 2024 adalah sebagai berikut:

Authorized capital of the Company as of December 31, 2025 and 2024 are as follows:

	31 Desember / *December 31, 2025*			
	Nilai nominal/*Par value* *Rp100 (dalam Rupiah penuh/ in full Rupiah)*			
	Jumlah saham/ *Number of shares*	Jumlah/ *Total*	% Kepemilikan/ *Ownership*	
Modal dasar				*Authorized capital*
Saham seri A (Dwiwarna)	1	100		*Series A (Dwiwarna) shares*
Saham seri B	29.999.999.999	2.999.999.999.900		*Series B shares*
Jumlah modal dasar	30.000.000.000	3.000.000.000.000		*Total authorized capital*
PT Danantara Asset Management (Persero) seri A (Dwiwarna)	1	100		*PT Danantara Asset Management (Persero) series A (Dwiwarna) shares*
PT Semen Indonesia (Persero) Tbk saham seri B	7.499.999.999	749.999.999.900	76%	*PT Semen Indonesia (Persero) Tbk - series B shares*
PT Asuransi Jiwa IFG - saham seri B	784.084.300	78.408.430.000	8%	*PT Asuransi Jiwa IFG - series B share*
Suherman Yahya ("Direksi")	16.098	1.609.800	0%	*Suherman Yahya ("Director")*
Taufik Ibrahim ("Direksi")	620	62.000	0%	*Taufik Ibrahim ("Director")*
Masyarakat - saham seri B	1.648.433.318	164.843.331.800	16%	*Public - series B share*
Jumlah modal ditempatkan dan disetor penuh	9.932.534.336	993.253.433.600	100%	*Total issued and fully paid up capital*

	31 Desember 2024 / *December 31, 2024*			
	Nilai nominal/Par value *Rp100 (dalam Rupiah penuh/ in full Rupiah)*			
	Jumlah saham/ *Number of shares*	Jumlah/ *Total*	% Kepemilikan/ *Ownership*	
Modal dasar				*Authorized capital*
Saham seri A (Dwiwarna)	1	100		*Series A (Dwiwarna) shares*
Saham seri B	29.999.999.999	2.999.999.999.900		*Series B shares*
Jumlah modal dasar	30.000.000.000	3.000.000.000.000		*Total authorized capital*
Negara Republik Indonesia saham seri A (Dwiwarna)	1	100		*Republic of Indonesia series A (Dwiwarna) shares*
PT Semen Indonesia (Persero) Tbk saham seri B	7.499.999.999	749.999.999.900	76%	*PT Semen Indonesia (Persero) Tbk - series B shares*
PT Asuransi Jiwa IFG - saham seri B	834.028.900	83.402.890.000	8%	*PT Asuransi Jiwa IFG - series B share*
Suherman Yahya ("Direksi")	16.098	1.609.800	0%	*Suherman Yahya ("Director")*
Masyarakat - saham seri B	1.598.489.338	159.848.933.800	16%	*Public - series B share*
Jumlah modal ditempatkan dan disetor penuh	9.932.534.336	993.253.433.600	100%	*Total issued and fully Paid up capital*

Berdasarkan Akta Notaris Aulia Taufani, S.H., No. 15 tanggal 19 Desember 2022 Pemerintah Indonesia resmi melakukan inbreng saham dengan mengalihkan saham Negara Republik Indonesia ("Negara RI") sejumlah 7.499.999.999 saham Seri B dengan nilai seluruhnya sebesar Rp2.848.672.369.646 atau mewakili 76% dari seluruh modal ditempatkan dan disetor penuh dalam Semen Baturaja ke dalam saham SIG, sebagai kelanjutan Program Integrasi BUMN Sub Klaster Semen melalui proses Hak Memesan Efek Terlebih Dahulu (HMETD).

Based on Notarial Deed Aulia Taufani, S.H., No. 15 dated December 19, 2022 the Government of Indonesia officially inbreng shares by transferring the shares of the Republic of Indonesia ("Negara RI") in the amount of 7,499,999,999 Series B shares with a total value of Rp2,848,672,369,646 or representing 76% of the total issued capital and fully paid in Semen Baturaja into SIG shares, as a continuation of the Cement Sub Cluster SOE Integration Program through the Pre-emptive Rights (HMETD) process.

Berdasarkan surat No. 47/DIR/AJIFG/ K/INV/I/2022 tanggal 11 Januari 2022, PT Asuransi Jiwa IFG telah menerima transfer aset berupa kepemilikan saham dari PT Asuransi Jiwasraya sebesar 913.172.000 lembar.

Based on letter No. 47/DIR/AJIFG/ K/INV/I/2022 dated January 11, 2022, PT Asuransi Jiwa IFG has received an asset transfer in the form of share ownership of PT Asuransi Jiwasraya amounting to 913,172,000 shares.

Berdasarkan Peraturan Pemerintah No. 15 Tahun 2025 tentang Penambahan Penyertaan Modal Negara Republik Indonesia ke dalam Modal Saham Perusahaan Perseroan (Persero) PT Biro Klasifikasi Indonesia (BKI) (yang per tanggal 5 Juni 2025 berganti nama menjadi PT Danantara Asset Management (DAM)) untuk Pendirian Holding Operasional (PP No. 15 tahun 2025) tanggal 21 Maret 2025 dan Akta No. 61 tanggal 18 Desember 2025 tentang Penyertaan Saham dengan Pemasukan dalam Perseroan Terbatas yang dibuat oleh Aulia Taufani, S.H., Negara Republik Indonesia melakukan penambahan penyertaan modal negara ke dalam DAM yang berasal dari pengalihan seluruh saham Seri A milik Negara Republik Indonesia pada Perusahaan kepada DAM sebanyak 1 lembar saham Seri A.

Based on Government Regulation No. 15 Year 2025 concerning the Additional State Equity Participation of the Republic of Indonesia into the Share Capital of Perusahaan Perseroan (Persero) PT Biro Klasifikasi Indonesia (BKI) (which, as of 5 June 2025, has changed its name to PT Danantara Asset Management (DAM)) for the Establishment of an Operational Holding (Government Regulation No. 15 Year 2025 dated 21 March 2025), and Deed No. 121 dated December 18, 2025 concerning the Capital Participation through In-Kind Contribution in a Limited Liability Company made before Aulia Taufani, S.H., the Republic of Indonesia made an additional state equity participation in DAM derived from the transfer of all Series A shares owned by the Republic of Indonesia in the Company to DAM, totaling 1 Series A shares.

24. TAMBAHAN MODAL DISETOR / *ADDITIONAL PAID-IN CAPITAL*

Tambahan modal disetor Perusahaan pada tanggal 31 Desember 2025 dan 2024 adalah sebagai berikut:

Additional paid-in capital of the Company as of December 31, 2025 and 2024 are as follows:

	2025	2024	
Agio saham	1.312.128.287	1.312.128.287	*Share premium*
Biaya emisi efek ekuitas	(41.521.502)	(41.521.502)	*Issuance fee*
Jumlah	1.270.606.785	1.270.606.785	*Total*

25. DIVIDEN DAN PENGGUNAAN SALDO LABA / *DIVIDENDS AND USE OF RETAINED EARNINGS*

Berdasarkan Rapat Umum Pemegang Saham Tahunan (RUPST) tahun 2024 yang diselenggarakan pada tanggal 27 Mei 2025, yang tertuang dalam Akta Notaris No. 108, pemegang saham menetapkan penggunaan laba tahun 2024 yang diatribusikan kepada pemilik entitas induk sebagai berikut:

Based on the 2024 Annual General Meeting of Shareholders (AGM) held on May 27, 2025, as stated in Notarial Deed No. 108, the shareholders determined the use of 2024 profits attributable to the owners of the parent entity as follows:

- Pembagian dividen sebesar Rp25.850.801.
- Cadangan lainnya sebesar Rp103.403.203.

- *Distribution of dividend amounting to Rp25,850,801.*
- *Other reserves amounted to Rp103,403,203.*

Berdasarkan Rapat Umum Pemegang Saham Tahunan (RUPST) tahun 2023 yang diselenggarakan pada tanggal 29 Mei 2024, yang tertuang dalam Akta Notaris No. 69, pemegang saham menetapkan penggunaan laba tahun 2023 yang diatribusikan kepada pemilik entitas induk sebagai berikut:

Based on the 2023 Annual General Meeting of Shareholders (AGM) held on May 29, 2024, as stated in Notarial Deed No. 69, the shareholders determined the use of 2023 profits attributable to the owners of the parent entity as follows:

- Pembagian dividen sebesar Rp24.314.188.
- Cadangan lainnya sebesar Rp85.584.530.

- *Distribution of dividend amounting to Rp24,314,188.*
- *Other reserves amounted to Rp85,584,530.*

Penggunaan saldo laba belum ditentukan penggunaannya untuk tahun-tahun yang berakhir pada 31 Desember 2025 dan 2024 sebagai berikut:

Use of unappropriated retained earnings for the years ended December 31, 2025 and 2024 as follows:

	2025	2024	
Dividen PT Semen Indonesia (Persero) Tbk	19.521.822	18.359.505	*Dividend of PT Semen Indonesia (Persero) Tbk*
Dividen publik	6.328.979	5.954.683	*Public dividend*
Pengurangan cadangan	(103.403.203)	(85.584.530)	*Deduction reserve*
Jumlah	(77.552.402)	(61.270.342)	*Total*

26. KEPENTINGAN NONPENGENDALI / *26. NON-CONTROLLING INTEREST*

a. Kepentingan nonpengendali atas ekuitas entitas anak / *a. Non-controlling interest in equity of subsidiary*

	2025	2024	
PT Baturaja Multi Usaha	(25.444)	(24.072)	*PT Baturaja Multi Usaha*

b. Jumlah kerugian komprehensif yang dapat diatribusikan kepada kepentingan nonpengendali / *b. Total comprehensive loss attributable to non-controlling interest*

	2025	2024	
PT Baturaja Multi Usaha	(1.372)	(901)	*PT Baturaja Multi Usaha*

27. PENDAPATAN / *27. REVENUE*

	2025	2024	
Penjualan pada pihak ketiga			***Sales to third parties***
Penjualan semen	145.937.977	60.096.397	*Sales of cement*
Jasa pengangkutan	6.125.109	1.262.257	*Transportation services*
Penjualan *limestone*	1.158.168	455.143	*Sales of limestone*
Lain-lain	215.863	755.774	*Others*
Subjumlah	153.437.117	62.569.571	*Subtotal*
Penjualan pada pihak berelasi (Catatan 35j)			***Sales to related parties (Note 35j)***
Penjualan semen			***Sales of cement***
PT Semen Indonesia (Persero) Tbk	2.184.479.233	1.825.110.115	*PT Semen Indonesia (Persero) Tbk*
PT Solusi Bangun Indonesia Tbk	2.270.880	136.157.295	*PT Solusi Bangun Indonesia Tbk*
PT Semen Padang	-	48.627.415	*PT Semen Padang*
Subjumlah	2.186.750.113	2.009.894.825	*Subtotal*
Penjualan *white clay*			***Sales of white clay***
PT Pupuk Sriwidjaja	21.718.556	18.887.872	*PT Pupuk Sriwidjaja*
Jumlah	2.361.905.786	2.091.352.268	*Total*

Pendapatan yang diakui sepanjang waktu kontrak dan diakui pada suatu titik waktu masing-masing sebesar Rp6.125.109 dan Rp2.355.349.757 (2024: Rp1.262.257 dan Rp2.090.090.011).

Revenue recognised overtime and at point in time amounting to Rp6,125,109 and Rp2,355,349,757 (2024: Rp1,262,257 and Rp2,090,090,011).

Penjualan lain-lain merupakan pendapatan entitas anak yang terdiri dari penjualan barang umum seperti penjualan bata ringan, pipa, dan asbes.

Other sales represent revenues of subsidiary consisting general goods sales such as light bricks, pipes, and asbestos.

Rincian penjualan yang melebihi 10% dari jumlah penjualan untuk tahun-tahun yang berakhir pada tanggal 31 Desember 2025 dan 2024 adalah sebagai berikut:

Details of sales exceeding 10% of total sales for the years ended December 31, 2025 and 2024 are as follows:

	2025	2024	
PT Semen Indonesia (Persero) Tbk	2.184.479.233	1.825.110.115	*PT Semen Indonesia (Persero) Tbk*

28. BEBAN POKOK PENDAPATAN / *28. COST OF REVENUE*

	2025	2024	
Bahan bakar & listrik	481.599.159	437.794.726	*Fuel & electricity*
Bahan baku & penolong	355.205.377	338.392.145	*Raw material and supplies*
Depresiasi dan amortisasi (Catatan 12 and 13)	180.783.070	187.948.350	*Depreciation and amortization (Notes 12 and 13)*
Tenaga kerja	138.714.751	146.941.409	*Labor costs*
Pabrikasi lainnya	352.676.701	333.962.711	*Other manufacturing expenses*
Subjumlah	1.508.979.058	1.445.039.341	*Subtotal*
Persediaan barang dalam proses			***Work in process***
Persediaan awal	66.404.617	58.176.454	*Beginning balance*
Persediaan akhir	(61.536.775)	(66.404.617)	*Ending balance*
Beban pokok produksi	1.513.846.900	1.436.811.178	*Cost of goods manufactured*
Persediaan barang jadi			***Finished goods***
Persediaan awal	16.360.495	16.112.158	*Beginning balance*
Pembelian barang jadi	139.870.386	56.338.264	*Finished goods purchase*
Persediaan akhir	(21.010.163)	(16.360.495)	*Ending balance*
Beban pokok pendapatan	1.649.067.618	1.492.901.105	*Cost of revenue*

Rincian pemasok, di mana biaya yang dikeluarkan lebih dari 10% dari beban pokok penjualan untuk tahun-tahun yang berakhir pada tanggal 31 Desember 2025 dan 2024 adalah sebagai berikut:

Details of suppliers, where expenses exceeded 10% of cost of sales for the years ended December 31, 2025 and 2024, are as follows:

	2025		2024		
	Rp	%	Rp	%	
PT Perusahaan Listrik Negara (Persero)	232.523.735	14%	198.801.177	13%	*PT Perusahaan Listrik Negara (Persero)*

Lihat Catatan 35 untuk rincian informasi mengenai pihak berelasi.

Refer to Note 35 for details information of related parties.

29. BEBAN PENJUALAN / *29. SELLING EXPENSES*

	2025	2024	
Pengangkutan dan distribusi	209.542.227	136.851.319	*Freight and distribution*
Gaji, upah dan tunjangan	13.213.733	15.722.412	*Salaries, wages and allowances*
Promosi	3.984.499	3.073	*Promotion*
Penyusutan dan amortisasi (Catatan 12 dan 13)	2.028.035	2.561.420	*Depreciation and amortization (Notes 12 and 13)*
Beban pemeliharaan	1.865.697	1.873.291	*Maintenance expenses*
Perjalanan dinas	361.747	152.033	*Business trip*
Lain-lain	4.816.417	4.156.380	*Others*
Jumlah	235.812.355	161.319.928	*Total*

30. BEBAN UMUM DAN ADMINISTRASI / *30. GENERAL AND ADMINISTRATIVE EXPENSES*

	2025	2024	
Gaji, upah dan tunjangan	105.645.140	105.301.754	*Salaries, wages and allowance*
Jasa profesional	22.419.935	14.428.492	*Professional fee*
Beban pemeliharaan	10.217.455	10.128.338	*Maintenance*
Penyusutan dan amortisasi (Catatan 12 dan 13)	16.260.642	16.112.885	*Depreciation and amortization (Notes 12 and 13)*
Denda pajak, asuransi dan sewa	10.619.153	11.073.109	*Taxes penalty, insurance, and rent*
Jasa *outsourcing*	8.114.815	7.220.945	*Labour outsourcing expense*
Keamanan	6.822.471	6.574.503	*Security*
Perjalanan dinas	6.050.736	7.374.117	*Business trip*
Listrik dan air	4.904.638	4.117.724	*Electricity and water*
Sumbangan	2.765.413	2.525.321	*Donation*
Alat tulis kantor	2.722.468	3.457.942	*Stationery*
Telekomunikasi dan koordinasi	2.509.765	2.253.958	*Telecommunication and coordination*
Diklat dan pengadaan pegawai	830.253	1.580.742	*Training and recruitment*
Penelitian dan pengembangan	829.350	364.405	*Research and development*
Pembinaan jasmani dan rohani	823.317	804.143	*Mental and physical development*
Rapat dinas	267.262	296.740	*Meeting*
Lain-lain	6.632.323	9.725.412	*Others*
Jumlah	208.435.136	203.340.530	*Total*

Beban umum dan administrasi-lainnya, antara lain merupakan beban kebutuhan rumah tangga, kebutuhan mess, langganan TV Kabel, dan pengiriman dokumen.

General and administrative-other expenses, represent household needs, guesthouse, cable TV, and document delivery.

31. PENDAPATAN LAINNYA - BERSIH / *31. OTHER INCOME - NET*

	2025	2024	
Pendapatan royalti dan Perjanjian Layanan Terkelola	10.966.312	29.764	*Royalty & Managed Services Agreement Income*
Pendapatan klaim dan denda	3.607.108	5.503.047	*Claim revenue and penalties*
Pendapatan lainnya	2.412.240	2.461.698	*Other income*
Subjumlah	16.985.660	7.994.509	*Subtotal*
Pemulihan kerugian kredit ekspektasian	13.489.375	8.336.312	*Recovery of expected credit losses*
Beban lainnya	(13.322.091)	(3.201.764)	*Other expenses*
Rugi selisih kurs transaksi	(388.567)	(389.099)	*Losses from foreign exchange rate transactions*
Subjumlah	(221.283)	4.745.449	*Subtotal*
Jumlah	16.764.377	12.739.958	*Total*

32. PENDAPATAN KEUANGAN / *32. FINANCE INCOME*

	2025	2024	
Pendapatan bunga deposito	1.784.881	3.585.400	*Interest income from deposits*
Pendapatan jasa giro	195.565	513.478	*Income on current accounts*
Pendapatan bunga tabungan	27.463	16.356	*Saving interest income*
Jumlah	2.007.909	4.115.234	*Total*

33. BEBAN KEUANGAN / *33. FINANCE EXPENSES*

	2025	2024	
Beban bunga pinjaman bank	40.894.517	64.025.248	*Interest expense of bank loan*
Beban bunga sewa	9.989.945	9.926.358	*Interest expense of lease*
Beban bunga aset restorasi	1.257.259	1.207.933	*Restoration asset interest expense*
Beban bunga pasca tambang dan reklamasi	791.220	3.693.637	*Mine closure and reclamation interest expenses*
Jumlah	52.932.941	78.853.176	*Total*

34. LABA PER SAHAM / *34. EARNINGS PER SHARE*

	2025	2024	
Laba yang dapat diatribusikan kepada pemilik entitas induk (dinyatakan dalam Rupiah)	171.924.896.450	129.254.003.793	*Profit attributable to the equity holders of parent entity (in full amount)*
Jumlah rata-rata tertimbang saham biasa untuk perhitungan laba per saham dasar	9.932.534.336	9.932.534.336	*Weight average number of ordinary shares for the computation of basic earnings per share*
Laba bersih per saham (Rupiah penuh)	17	13	*Earnings per share (full amount)*

Perusahaan tidak menghitung laba per saham dilusian karena Perusahaan tidak mempunyai efek berpotensi dilusian.

The Company did not calculate diluted earnings per share because there was no identified effect or dilutive potential ordinary share.

35. TRANSAKSI DENGAN PIHAK BERELASI / *35. TRANSACTION WITH RELATED PARTIES*

Di bawah ini adalah ikhtisar saldo-saldo dan jumlah-jumlah transaksi dengan pihak berelasi:

Below are the summary of balances and transactions with related parties:

	2025	2024	
a. Kas dan setara kas			a. *Cash and cash equivalents*
Kas di bank			*Cash in bank*
Rupiah			*Rupiah*
PT Bank Mandiri (Persero) Tbk	14.696.127	2.483.786	*PT Bank Mandiri (Persero) Tbk*
PT Bank Negara Indonesia (Persero) Tbk	4.165.605	4.894.789	*PT Bank Negara Indonesia (Persero) Tbk*
PT Bank Rakyat Indonesia (Persero) Tbk	1.319.090	1.732.226	*PT Bank Rakyat Indonesia (Persero) Tbk*
PT Bank Syariah Indonesia Tbk	30.888	14.332	*PT Bank Syariah Indonesia Tbk*
Subjumlah	20.211.710	9.125.133	*Subtotal*
USD			*USD*
PT Bank Negara Indonesia (Persero) Tbk	353.543	333.804	*PT Bank Negara Indonesia (Persero) Tbk*
Subjumlah	353.543	333.804	*Subtotal*
Jumlah	20.565.253	9.458.937	*Total*
Persentase terhadap jumlah aset	0,43%	0,19%	*Percentage to total assets*
b. Piutang usaha			b. *Trade receivables*
PT Semen Indonesia (Persero) Tbk	575.845.791	513.779.128	*PT Semen Indonesia (Persero) Tbk*
PT Pupuk Sriwidjaja Palembang	7.286.477	6.561.669	*PT Pupuk Sriwidjaja Palembang*
PT PLN Nusa Power	1.746.458	1.262.256	*PT PLN Nusa Power*
PT Solusi Bangun Indonesia Tbk	-	50.889.749	*PT Solusi Bangun Indonesia Tbk*
PT Semen Padang	-	18.621.766	*PT Semen Padang*
Jumlah	584.878.726	591.114.568	*Total*
Persentase terhadap jumlah aset	12,25%	12,04%	*Percentage to total assets*
c. Piutang lain-lain			c. *Other receivables*
PT Semen Padang	8.470.544	-	*PT Semen Padang*
PT Solusi Bangun Indonesia Tbk	3.031.684	-	*PT Solusi Bangun Indonesia Tbk*
PT Semen Indonesia (Persero) Tbk	573.085	10.891.654	*PT Semen Indonesia (Persero) Tbk*
PT Pupuk Sriwidjaja Palembang	106.096	286.359	*PT Pupuk Sriwidjaja Palembang*
PT Pertamina EP	72.914	362.325	*PT Pertamina EP*
PT Semen Padang	-	31.791	*PT Semen Padang*
Jumlah	12.254.323	11.572.129	*Total*
Persentase terhadap jumlah aset	0,26%	0,24%	*Percentage to total assets*

	2025	2024	
d. Aset keuangan lancar lainnya			*d. Other current financial assets*
PT Asuransi Jasa Indonesia (Persero)	-	972.087	*PT Asuransi Jasa Indonesia (Persero)*
PT Bank Mandiri (Persero) Tbk	-	108	*PT Bank Mandiri (Persero) Tbk*
PT Bank Negara Indonesia (Persero) Tbk	-	16	*PT Bank Negara Indonesia (Persero) Tbk*
Jumlah	-	972.211	*Total*
Persentase terhadap jumlah aset	0,00%	0,02%	*Percentage to total assets*
e. Aset tidak lancar lainnya			*e. Other non-current assets*
PT Bank Mandiri (Persero) Tbk	99.885	99.885	*PT Bank Mandiri (Persero) Tbk*
PT Bank Negara Indonesia (Persero) Tbk	50.000	50.000	*PT Bank Negara Indonesia (Persero) Tbk*
Jumlah	149.885	149.885	*Total*
Persentase terhadap jumlah aset	0,00%	0,00%	*Percentage to total assets*
f. Uang jaminan			*f. Cash deposits*
PT Perusahaan Listrik Negara (Persero)	17.861.760	17.868.608	*PT Perusahaan Listrik Negara (Persero)*
Persentase terhadap jumlah aset	0,37%	0,36%	*Percentage to total assets*
g. Utang usaha			*g. Trade payables*
PT Semen Indonesia (Persero) Tbk	19.202.337	19.122.637	*PT Semen Indonesia (Persero) Tbk*
PT Pos Logistik	15.072.670	15.267.319	*PT Pos Logistik*
PT Solusi Bangun Indonesia Tbk	10.450.247	2.694.444	*PT Solusi Bangun Indonesia Tbk*
PT Baturaja Daya Insani	8.921.590	8.958.223	*PT Baturaja Daya Insani*
PT Dahana (Persero)	7.415.232	11.565.218	*PT Dahana (Persero)*
PT Semen Padang	5.451.645	741.199	*PT Semen Padang*
PT Pasoka Sumber Karya	4.037.967	8.247.092	*PT Pasoka Sumber Karya*
PT Kereta Api Logistik	3.649.989	13.476.739	*PT Kereta Api Logistik*
PT Varia Usaha Lintas Segara	3.518.888	3.431.452	*PT Varia Usaha Lintas Segara*
PT Kereta Api Indonesia (Persero)	2.497.543	2.645.668	*PT Kereta Api Indonesia (Persero)*
PT Pertamina Patra Niaga	1.934.245	-	*PT Pertamina Patra Niaga*
PT Pelindo Multi Termin	1.598.474	-	*PT Pelindo Multi Termin*
PT Sucofindo (Persero)	1.657.439	1.409.629	*PT Sucofindo (Persero)*
PT Semen Indonesia Logistik	1.030.207	-	*PT Semen Indonesia Logistik*
PT Petrokimia Gresik	987.104	3.311.104	*PT Petrokimia Gresik*
PT Sinergi Informatika Semen	149.040	-	*PT Sinergi Informatika Semen*
PT Indonesia Comnets Plus	183.479	-	*PT Indonesia Comnets Plus*
PT Telemedia Dinamika Sarana	102.000	102.000	*PT Telemedia Dinamika Sarana*
PT Telekomunikasi Indonesia	97.303	99.854	*PT Telekomunikasi Indonesia*
Koperasi Karyawan Semen Baturaja	18.460	1.722.123	*Koperasi Karyawan Semen Baturaja*
PT Bank Negara Indonesia (Persero) Tbk	734	734	*PT Bank Negara Indonesia (Persero) Tbk*
PT Pos Indonesia	247	-	*PT Pos Indonesia*
PT Bukit Asam Tbk	-	41.347.454	*PT Bukit Asam Tbk*
Koperasi Konsumen Warga Semen Gresik	-	2.307.127	*Koperasi Konsumen Warga Semen Gresik*
PT Pertamina (Persero)	-	754.912	*PT Pertamina (Persero)*
PT Pelabuhan Tanjung Priok	-	1.221.372	*PT Pelabuhan Tanjung Priok*
Subjumlah	87.976.840	138.426.300	*Subtotal*

	2025	2024	
Utang usaha terkait perjanjian *supplier financing*			*Trade payables under supplier financing*
PT Baturaja Daya Insani	12.063.270	16.755.392	*PT Baturaja Daya Insani*
PT Bukit Asam Tbk	7.223.721	-	*PT Bukit Asam Tbk*
PT Pasoka Sumber Karya	4.642.283	12.159.856	*PT Pasoka Sumber Karya*
Subjumlah	23.929.274	28.915.248	*Subtotal*
Jumlah	111.906.114	167.341.548	*Total*
Persentase terhadap jumlah liabilitas	8,24%	10,21%	*Percentage to total liabilities*
h. Beban akrual			*h. Accrued expenses*
PT Perusahaan Listrik Negara (Persero)	18.906.418	18.939.390	*PT Perusahaan Listrik Negara (Persero)*
PT Bank Negara Indonesia (Persero) Tbk	337.222	665.191	*PT Bank Negara Indonesia (Persero) Tbk*
PT Bank Mandiri (Persero) Tbk	93.673	184.775	*PT Bank Mandiri (Persero) Tbk*
Jumlah	19.337.313	19.789.356	*Total*
Persentase terhadap jumlah liabilitas	1,42%	1,21%	*Percentage to total liabilities*
i. Pinjaman bank			*i. Bank loans*
PT Bank Negara Indonesia (Persero) Tbk	251.439.066	378.237.899	*PT Bank Negara Indonesia (Persero) Tbk*
PT Bank Mandiri (Persero) Tbk	69.844.185	105.066.083	*PT Bank Mandiri (Persero) Tbk*
Jumlah	321.283.251	483.303.982	*Total*
Persentase terhadap jumlah liabilitas	23,65%	29,48%	*Percentage to total liabilities*
j. Penjualan			*j. Sales*
PT Semen Indonesia (Persero) Tbk	2.184.479.233	1.825.110.115	*PT Semen Indonesia (Persero) Tbk*
PT Pupuk Sriwijaya	21.718.556	18.887.872	*PT Pupuk Sriwijaya*
PT Solusi Bangun Indonesia Tbk	2.270.880	136.157.295	*PT Solusi Bangun Indonesia Tbk*
PT Semen Padang	-	48.627.415	*PT Semen Padang*
Jumlah	2.208.468.669	2.028.782.697	*Total*
Persentase terhadap jumlah penjualan	93,50%	97,01%	*Percentage to total sales*
k. Pembelian produk dan jasa			*k. Purchase of goods and services*
PT Semen Indonesia (Persero) Tbk	139.870.386	56.338.264	*PT Semen Indonesia (Persero) Tbk*
PT Baturaja Daya Insani	44.481.661	25.713.615	*PT Baturaja Daya Insani*
PT Dahana (Persero)	16.677.562	11.565.218	*PT Dahana (Persero)*
PT Asuransi Jasa Indonesia (Persero)	13.560.557	13.503.695	*PT Asuransi Jasa Indonesia (Persero)*
PT Sucofindo (Persero)	144.338	1.409.629	*PT Sucofindo (Persero)*
PT Semen Padang	-	741.199	*PT Semen Padang*
PT Telkom Indonesia (Persero) Tbk	-	99.854	*PT Telkom Indonesia (Persero) Tbk*
PT Pelabuhan Tanjung Priok	-	1.221.372	*PT Pelabuhan Tanjung Priok*
Subjumlah	214.734.504	110.592.846	*Subtotal*

	2025	2024	
Pembelian bahan baku dan penunjang			*Purchase of raw material and supplies*
PT Bukit Asam Tbk	71.726.190	88.775.102	*PT Bukit Asam Tbk*
PT Dahana (Persero)	21.831.544	19.558.868	*PT Semen Indonesia Distributor*
PT Pertamina Patra Niaga	12.050.290	9.559.755	*PT Pertamina Patra Niaga*
PT Petrokimia Gresik	6.771.096	7.741.134	*PT Petrokimia Gresik*
PT Industri Kemasan Semen Gresik	480.000	2.307.127	*PT Industri Kemasan Semen Gresik*
Subjumlah	112.859.120	127.941.986	*Subtotal*
Biaya angkutan material			*Transportation expenses for material*
PT Pos Logistik	40.387.997	42.857.122	*PT Pos Logistik*
PT Kereta Api Logistik	15.406.104	24.116.470	*PT Kereta Api Logistik*
PT Pasoka Sumber Karya	19.728.843	25.163.239	*PT Pasoka Sumber Karya*
PT Kereta Api Indonesia (Persero)	25.531.646	18.763.193	*PT Kereta Api Indonesia (Persero)*
PT Semen Indonesia Logistik	1.051.232	-	*PT Semen Indonesia Logistik*
Subjumlah	102.105.822	110.900.024	*Subtotal*
Pembelian logam mulia			*Purchase of Fine Gold*
PT Aneka Tambang (Persero)	133.553	1.965.278	*PT Aneka Tambang (Persero)*
Subjumlah	133.553	1.965.278	*Subtotal*
Pembelian listrik			*Electricity purchase*
PT Perusahaan Listrik Negara (Persero)	232.523.735	198.801.177	*PT Perusahaan Listrik Negara (Persero)*
Jumlah	662.223.181	486.057.455	*Total*
Persentase terhadap jumlah beban pokok pendapatan	40,16%	32,55%	*Percentage to total cost of revenue*

Rincian sifat hubungan dan jenis transaksi yang material dengan pihak berelasi adalah sebagai berikut:

The details of nature and type of transaction with the related parties are as follows:

Pihak yang berelasi/*Related parties*	Sifat berelasi/*Nature of relation*	Transaksi berelasi/*Transaction of relation*
PT Asuransi Jasa Indonesia (Persero)	Perusahaan di bawah entitas pengendali/ *Entities under common control*	Pembelian jasa asuransi/ *Purchase of Insurance*
PT Asuransi Jiwa IFG	Perusahaan di bawah entitas pengendali/ *Entities under common control*	Pembelian jasa asuransi/ *Purchase of Insurance*
PT Bank Mandiri (Persero) Tbk	Perusahaan di bawah entitas pengendali/ *Entities under common control*	Penerimaan pinjaman/*Loan facility* Penempatan dana/*Placement of fund*
PT Bank Negara Indonesia (Persero) Tbk	Perusahaan di bawah entitas pengendali/ *Entities under common control*	Penempatan dana/*Placement of fund* Penerimaan pinjaman/*Loan facility*
PT Bank Rakyat Indonesia (Persero) Tbk	Perusahaan di bawah entitas pengendali/ *Entities under common control*	Penempatan dana/ *Placement of fund*
PT Bank Syariah Indonesia Tbk	Perusahaan di bawah entitas pengendali/ *Entities under common control*	Penempatan dana/ *Placement of fund*
PT Bukit Asam Tbk	Perusahaan di bawah entitas pengendali/ *Entities under common control*	Pembelian bahan bakar/ *Purchase of fuel*

Pihak yang berelasi/*Related parties*	Sifat berelasi/*Nature of relation*	Transaksi berelasi/*Transaction of relation*
PT Dahana (Persero)	Perusahaan di bawah entitas pengendali/ *Entities under common control*	Pembelian bahan baku/ *Purchase of raw material*
PT Kereta Api Indonesia (Persero)	Perusahaan di bawah entitas pengendali/ *Entities under common control*	Pembelian jasa angkutan/*Railway service* Sewa tanah/*Land rent*
PT Kereta Api Logistik	Perusahaan di bawah entitas pengendali/ *Entities under common control*	Pembelian jasa angkutan/ *Purchase of freight*
PT Pasoka Sumber Karya	Perusahaan di bawah entitas pengendali/ *Entities under common control*	Pembelian jasa angkutan/ *Purchase of freight*
PT Pelabuhan Tanjung Priok	Perusahaan di bawah entitas pengendali/ *Entities under common control*	Pembelian jasa angkutan/ *Purchase of freight*
PT Perusahaan Listrik Negara (Persero)	Perusahaan di bawah entitas pengendali/ *Entities under common control*	Pembelian energi listrik/ *Purchase of electricity*
PT Petrokimia Gresik	Perusahaan di bawah entitas pengendali/ *Entities under common control*	Pembelian bahan baku/ *Purchase of raw material*
PT Pos Logistik	Perusahaan di bawah entitas pengendali/ *Entities under common control*	Pembelian jasa angkutan/ *Purchase of freight*
PT Semen Indonesia Distributor	Perusahaan di bawah entitas pengendali/ *Entities under common control*	Pembelian bahan baku/ *Purchase of clinker*
PT Sucofindo (Persero)	Perusahaan di bawah entitas pengendali/ *Entities under common control*	Pembelian jasa surveyor/ *Purchase of surveyor*
PT Telkom Indonesia (Persero)	Perusahaan di bawah entitas pengendali/ *Entities under common control*	Pembelian jasa komunikasi/ *Purchase of communication services*
DPLK BNI	Perusahaan di bawah entitas pengendali/ *Entities under common control*	Pembelian jasa asuransi / *Purchase of Insurance*
PT Indonesia Comnets Plus	Perusahaan di bawah entitas pengendali/ *Entities under common control*	Pembelian jasa IT/ *Purchase of IT service*
PT Telemedia Dinamika Sarana	Perusahaan di bawah entitas pengendali/ *Entities under common control*	Pembelian jasa IT/ *Purchase of IT service*
PT Pupuk Sriwidjaja Palembang	Perusahaan di bawah entitas pengendali/ *Entities under common control*	Pengelolaan limbah/ *Waste management*
Badan Penyelenggara Jaminan Sosial (BPJS)	Perusahaan di bawah entitas pengendali/ *Entities under common control*	Pembelian jasa asuransi/ *Purchase of insurance*
PT Baturaja Daya Insani	Perusahaan di bawah entitas pengendali/ *Entities under common control*	Pembelian jasa tenaga kerja/ *Purchase of labor services*
PT Industri Kemasan Semen Gresik	Perusahaan di bawah entitas pengendali/ *Entities under common control*	Pembelian bahan baku dan penunjang/ *Purchase of raw material and supplies*
Koperasi Karyawan Semen Baturaja	Perusahaan di bawah entitas pengendali/ *Entities under common control*	Pembelian jasa/ *Purchase of services*
PT Varia Usaha Lintas Segara	Perusahaan di bawah entitas pengendali/ *Entities under common control*	Pembelian jasa angkutan/ *Purchase of freight*
PT Pertamina Patra Niaga	*Perusahaan di bawah entitas pengendali/ Entities under common control*	*Pembelian bahan bakar/ Purchase of fuel*
PT Pelindo Multi Termin	*Perusahaan di bawah entitas pengendali/ Entities under common control*	*Pembelian jasa pelabuhan/ Purchase of port services*
PT Sinergi Informatika Semen	*Perusahaan di bawah entitas pengendali/ Entities under common control*	*Pembelian jasa IT/ Purchase of IT*
PT Pos Indonesia	*Perusahaan di bawah entitas pengendali/ Entities under common control*	*Pembelian jasa pengiriman/ Purchase of shipping services*

36. IKATAN, PERJANJIAN DAN KONTINJENSI

36. COMMITMENTS, AGREEMENTS AND CONTINGENCY

a. Konsesi penambangan batu kapur

a. Limestone mining concession

No.	Surat keputusan/*Decree*			Period akhir/*End period*	Lokasi/*Location*
	Nomor/*Number*	Tanggal/*Date*	Oleh/*By*		
1	IUP OP No. 0346/DPMPTSP.V/V/2019	23 Maret/*March* 2010	Kepala Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu/*Head of Investment Office and One-Stop Integrated Services*	22 Maret/*March* 2030	Kabupaten Ogan Komering Ulu, Provinsi Sumatera Selatan/*Ogan Komering Ulu District, South Sumatera*
2	IUP OP No. 269/DPMPTSP.V/VII/2017	28 Juli/*July* 2017	Gubernur Sumatera Selatan/ *Governor of South Sumatera*	27 Juli/*July* 2037	Kabupaten Ogan Komering Ulu, Provinsi Sumatera Selatan/*Ogan Komering Ulu District, South Sumatera*
3	IUP OP No. 236/KEP.KA.DPM-PTSP-6/IUP.OP/XI/2019	20 November/*November* 2019	Kepala Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu/*Head of Investment Office and One-Stop Integrated Services*	18 November/*November* 2039	Kabupaten Sarolangun, Provinsi Jambi/ *Sarolangun District, Jambi*
4	IUP OP No. 302/KPTS/TAMBEN/2013	29 Juli/*July* 2013	Bupati Ogan Komering Ulu Selatan/*Regent of Ogan Komering Ulu Selatan*	28 Juli/*July* 2028	Kabupaten Ogan Komering Ulu Selatan, Provinsi Sumatera Selatan/*Ogan Komering Ulu Selatan District, South Sumatera*
5	IUP OP No. 0034/DPMPTSP.V/I/2020	23 Maret/*March* 2020	Kepala Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu/*Head of Investment Office and One-Stop Integrated Services*	23 Maret/*March* 2030	Kabupaten Ogan Komering Ulu, Provinsi Sumatera Selatan/*Ogan Komering Ulu District, South Sumatera*
6	IUP OP No. 303/KPTS/TAMBEN/2013	29 Juli/*July* 2013	Bupati Ogan Komering Ulu Selatan/*Regent of Ogan Komering Ulu Selatan*	28 Juli/*July* 2028	Kabupaten Ogan Komering Ulu Selatan, Provinsi Sumatera Selatan/*Ogan Komering Ulu Selatan District, South Sumatera*
7	IUP OP No. 2202053216770010	11 September/ *September* 2023	Kepala Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu/*Head of Investment Office and One-Stop Integrated Services*	10 September/*September* 2043	Kabupaten Ogan Komering Ulu, Provinsi Sumatera Selatan/*Ogan Komering Ulu District, South Sumatera*
8	IUP Eksplorasi No. 0707211/198/KEP.KA.DP M-PTSP-6/IUP/X/2020	18 Agustus/*August* 2023	Kepala Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu/*Head of Investment Office and One-Stop Integrated Services*	18 Agustus/*August* 2030	Kabupaten Sarolangun, Provinsi Jambi/ *Sarolangun District, Jambi*

b. Fasilitas kredit

PT Bank Mandiri (Persero) Tbk

Perusahaan melakukan perjanjian kredit dengan PT Bank Mandiri (Persero) Tbk yang terdiri dari:

i. Fasilitas *non-cash Loan*

Pinjaman ini merupakan fasilitas nonkas *loan* yang diperoleh oleh Perusahaan dengan pagu maksimum USD3.100.000 dari *limit Global Line* berdasarkan Perjanjian Kredit Modal Kerja Adendum ke-27 pada tanggal 31 Mei 2024 atas perjanjian No.KP-COD/04/PLC/2001, Akta No. 176 tanggal 31 Oktober 2001 dibuat di hadapan Machrani Moertolo Soenarto S.H., Notaris di Jakarta dengan jangka waktu fasilitas terhitung sejak tanggal 28 Juni 2025 sampai dengan 27 Juni 2026.

b. Credit facilities

PT Bank Mandiri (Persero) Tbk

The Company conducted a credit agreement with PT Bank Mandiri (Persero) Tbk consisting of:

i. Non-cash Loan Facility

This loan is a non-cash loan facility obtained by the Company with a maximum limit of USD3,100,000 from the Global Line limit based on the 27th Addendum Working Capital Credit Agreement on May 31, 2024 under agreement No. KP-COD/04/PLC/2001, Deed No. 176 dated October 31, 2001 made before Machrani Moertolo Soenarto S.H., Notary in Jakarta with the facility term starting from June 28, 2025 until June 27, 2026.

ii. Perjanjian Mandiri *Supplier Finance* (MSF)

Pada tanggal 27 Juni 2024, Induk Perusahaan melakukan perjanjian kerja sama dengan PT Bank Mandiri (Persero) Tbk berdasarkan Pernyataan Kembali Perjanjian Kerja Sama dengan PT Semen Indonesia (Persero) Tbk yang tercantum dalam perjanjian No.000727/KU/DP/50048620/ 2000/06.2024 dan PT Bank Mandiri (Persero) Tbk No.CBG.CB5/SIC4.PKS.270/ 2024 dengan jangka waktu fasilitas kredit ditetapkan terhitung mulai tanggal 28 Juni 2025 sampai dengan 27 Juni 2026.

ii. Mandiri Supplier Finance Agreement

On June 27, 2024, the Company entered into a cooperation agreement with PT Bank Mandiri (Persero) Tbk based on the Restatement of Cooperation Agreement with PT Semen Indonesia (Persero) Tbk as stated in the agreement No.000727/KU/DP/50048620/2000/06.2024 and PT Bank Mandiri (Persero) Tbk No.CBG.CB5/SIC4.PKS.270/2024 with the term of the credit facility set from June 28, 2025 to June 27, 2026.

PT Bank Negara Indonesia (Persero) Tbk

Pada tanggal 16 Mei 2024, Induk Perusahaan melakukan perjanjian kredit dengan PT Bank Negara Indonesia (Persero) Tbk yang terdiri dari:

PT Bank Negara Indonesia (Persero) Tbk

On May 16, 2024, the Company entered into a credit agreement with PT Bank Negara Indonesia (Persero) Tbk which consists of:

i. Fasilitas LC/SKBDN

Pinjaman ini merupakan fasilitas *non-cash loan* yang diperoleh berdasarkan Perjanjian Fasilitas Kredit Tidak Langsung No. (6)001/BIN /PPFKTL/2020 tanggal 16 Mei 2024, fasilitas tersebut tanpa agunan *(negative pledge)* dengan jangka waktu fasilitas terhitung mulai 17 April 2025 sampai dengan 16 April 2026.

i. LC/SKBDN Facilities

This loan is a non-cash loan facility obtained based on Indirect Credit Facility Agreement No. (6)001/BIN/PPFKTL/2020 dated May 16, 2024. The facility is unsecured (negative pledge) with a facility period from April 17, 2025, to April 16, 2026.

ii. Fasilitas *Open Account Financing*

Pinjaman ini merupakan fasilitas nonkas *loan* yang diperoleh berdasarkan Perjanjian Fasilitas Kredit Tidak Langsung No.(6)001/BIN /PPFKTL/2020 tanggal 16 Mei 2024, fasilitas tersebut tanpa agunan *(negative pledge)* dengan jangka waktu fasilitas terhitung mulai 17 April 2025 sampai dengan 16 April 2026.

Fasilitas digunakan untuk membayar tagihan pemasok yang telah direkomendasikan oleh entitas maksimal sesuai jangka waktu faktur yang telah ditetapkan entitas dan maksimal 180 hari kalender.

ii. Open Account Financing Facilities

This loan is a non-cash loan facility obtained based on Indirect Credit Facility Agreement No. (6)001/BIN/PPFKTL/2020 dated May 16, 2024. The facility is unsecured (negative pledge) with a facility period from April 17, 2025, to April 16, 2026.

The facility is used to pay supplier bills that have been recommended by the entity in accordance with the maximum the invoice period that the entity has set and is a maximum of 180 calendar days.

iii. Fasilitas *Notional Pooling*

Pinjaman ini merupakan fasilitas *cash loan* yang diperoleh oleh Perusahaan berdasarkan Perjanjian Kerjasama Pelayanan Jasa Notional Pooling No. BNI: BIN/009/PKS/NP/2019 dan No. SI:0001624/KU/DP/50050429/2000/09/2019 beserta perubahannya dengan jangka waktu mulai 26 April 2025 sampai dengan 26 April 2026, fasilitas tersebut tanpa agunan *(negative pledge).*

iii. Notional Pooling Facility

This loan is a cash loan facility obtained by the Company based on the Notional Pooling Services Cooperation Agreement No. BNI: BIN/009/PKS/NP/2019 and No. SI:0001624/KU/DP/50050429/2000/09/2019 and its amendments with a period from April 26, 2025, to April 26, 2026, the facility is without collateral (negative pledge).

iv. Fasilitas Kredit Sindikasi *Sustainability Linked Loan*

Pada tanggal 28 Maret 2023 telah dilakukan penandatanganan perjanjian SLL dari PT Bank Negara Indonesia (Persero) Tbk merupakan *refinancing* pinjaman sindikasi Akta No.14 tanggal 16 Februari 2021 dengan jangka waktu 5 tahun sejak penandatanganan perjanjian kredit atau tanggal 23 Desember 2027 dan suku bunga JIBOR 3 bulan + marjin (*upfront fee*: 0,35% flat proporsional sesuai penarikan, dibayarkan saat maksimal satu hari sebelum tanggal penarikan fasilitas), fasilitas tersebut tanpa agunan (*negative pledge*).

PT Bank Rakyat Indonesia (Persero) Tbk

Fasilitas kredit jangka pendek dan *supply chain financing account payable*

Perusahaan menandatangani Penawaran Putusan Kredit No. 7 tanggal 13 September 2023 tentang perpanjangan fasilitas *Supply Chain Account Payable* (SCF AP) dengan jangka waktu kredit berlaku sampai 18 Agustus 2024, fasilitas tersebut tanpa agunan *(negative pledge)*.

Setelah berakhirnya perjanjian tersebut, Perusahaan mendapatkan fasilitas kredit dengan *limit Global Line* dengan jangka waktu kredit tanggal 16 Mei 2025 sampai dengan 15 Mei 2026 melalui Perjanjian Kredit Akta Nomor 11 Tanggal 16 Mei 2024 antara PT Bank Rakyat Indonesia (Persero) Tbk dan PT Semen Indonesia (Persero) Tbk.

c. Perjanjian distributor tunggal

Pada tanggal 10 Maret 2023, Perusahaan menandatangani perjanjian dengan PT Semen Indonesia (Persero) Tbk, untuk menjalin kerja sama dengan menunjuk PT Semen Indonesia (Persero) Tbk sebagai distributor tunggal. Perjanjian ini berlaku dari tanggal 11 Maret 2023 sampai 10 Maret 2028.

iv. Sustainability Linked Loan Syndicated Credit Facility

On March 28, 2023, a SLL agreement was signed from PT Bank Negara Indonesia (Persero) Tbk, a syndicated loan refinancing Deed No. 14 dated February 16 2021 with a term of 5 years from the signing of the credit agreement or December 23, 2027 and an interest rate of JIBOR 3 month + margin (upfront fee: 0.35% flat proportional to withdrawal, payable a maximum of one day before the facility withdrawal date), the facility is without collateral (negative pledge).

PT Bank Rakyat Indonesia (Persero) Tbk

Short-term credit facility and supply chain financing account payable

The Company signed Credit Verdict Offer No. 7 dated September 13, 2023, concerning the extension of the Supply Chain Account Payable (SCF AP) facility with a credit period valid until August 18, 2024, this facility is without collateral (negative pledge).

After the expiration of the agreement, the Company obtained a credit facility with a Global Line limit with a credit period of May 16, 2025 to May 15, 2026 through Deed of Credit Agreement Number 11 Dated May 16, 2024 between PT Bank Rakyat Indonesia (Persero) Tbk and PT Semen Indonesia (Persero) Tbk.

c. Sole distributor agreement

On March 10, 2023, the Company signed an agreement with PT Semen Indonesia (Persero) Tbk, to establish cooperation by appointing PT Semen Indonesia (Persero) Tbk as the sole distributor. This agreement is valid from March 11, 2023, to March 10, 2028.

d. Perjanjian royalti

Pada tanggal 28 Juni 2024, Perusahaan menandatangani perjanjian dengan PT Semen Indonesia (Persero) Tbk, PT Semen Padang, PT Semen Tonasa, PT Solusi Bangun Indonesia Tbk, PT Solusi Bangun Andalas dan PT Semen Gresik dalam pemberian lisensi atas penggunaan merek (royalti). Berdasarkan perjanjian tersebut, terdapat istilah "Pemberi Lisensi" dan "Penerima Lisensi". Pemberi Lisensi adalah Pihak yang memiliki hak ekslusif yang diberikan oleh negara atas Merk terdaftar selama jangka waktu tertentu, baik digunakan secara langsung maupun melalui pihak lain. Penerima Lisensi adalah Pihak yang menerima izin dari Pemberi Lisensi untuk menggunakan Merek berdasarkan perjanjian ini. Penerima Lisensi wajib membayar royalti kepada Pemberi Lisensi atas setiap produk yang dijual menggunakan merek tersebut. Tarif royalti yang disepakati adalah sebesar 2,5% dari harga jual produk. Perjanjian ini dimulai sejak tanggal 28 Juni 2024 sampain dengan 27 Juni 2029, dengan Jangka Waktu Perjanjian adalah 5 (lima) tahun.

d. Royalty agreement

On 28 June 2024, the Company entered into a trademark licensing agreement (royalty arrangement) with PT Semen Indonesia (Persero) Tbk, PT Semen Padang, PT Semen Tonasa, PT Solusi Bangun Indonesia Tbk, PT Solusi Bangun Andalas, and PT Semen Gresik for the granting of a trademark license (royalty arrangement). Under the agreement, the term "Licensor" refers to the party holding the exclusive rights granted by the state over a registered trademark for a specified period, whether used directly or through other parties, while the "Licensee" refers to the party granted permission by the Licensor to use the trademark in accordance with the agreement. The Licensee is required to pay royalties to the Licensor for each product sold using the trademark at an agreed rate of 2.5% of the product's selling price. The agreement is effective from 28 June 2024 until 27 June 2029, with a contractual term of five (5) years.

e. Perjanjian layanan tata kelola

Pada tanggal 1 Juli 2025, Perusahaan menandatangani perjanjian dengan PT Semen Indonesia (Persero) Tbk, PT Semen Padang, PT Semen Tonasa, PT Solusi Bangun Indonesia Tbk, PT Solusi Bangun Andalas dan PT Semen Gresik untuk mengatur peran masing-masing koordinator area dalam melakukan pengelolaan penjualan dan pemasaran sehingga lebih efektif dan efisien pada masing-masing *Area of Operation*. Berdasarkan perjanjian tersebut, lingkup area yang dimiliki oleh Perusahaan diantaranya Sumatera Selatan, Jambi dan Lampung. Perusahaan dapat menerima biaya jasa apabila ada produsen lain yang menjual produk di area Perusahaan dan juga Perusahaan harus membayar biaya jasa apabila menjual produk diluar jangkauan area yang ditetapkan grup, dengan tarif yang disepakati adalah sebesar 2% dari harga jual produk. Perjanjian ini dimulai sejak tanggal efektif 1 Juli 2025 sampai dengan dinyatakan berakhir oleh PT Semen Indonesia (Persero) Tbk.

e. Managed Services Agreement (MSA)

On 1 July 2025, the Company entered into an agreement with PT Semen Indonesia (Persero) Tbk, PT Semen Padang, PT Semen Tonasa, PT Solusi Bangun Indonesia Tbk, PT Solusi Bangun Andalas, and PT Semen Gresik to regulate the respective roles of each area coordinator in managing sales and marketing activities in order to enhance effectiveness and efficiency within their respective Areas of Operation. Based on the agreement, the Company's designated areas include South Sumatra, Jambi, and Lampung. The Company is entitled to receive service fees if other producers sell products within the Company's designated area, and conversely, the Company is required to pay service fees if it sells products outside the areas assigned by the group. The agreed service fee rate is 2% of the product's selling price. The agreement is effective from 1 July 2025 and shall remain in effect until terminated by PT Semen Indonesia (Persero) Tbk.

37. ASET DAN LIABILITAS MONETER DALAM MATA UANG ASING

37. MONETARY ASSETS AND LIABILITIES DENOMINATED IN FOREIGN CURRENCY

		2025		2024		
		Mata uang asing/ *Foreign currency*	Ekuivalen/ *equivalent*	Mata uang asing/ *Foreign currency*	Ekuivalen/ *equivalent*	
Aset						Assets
Kas dan setara kas	USD	21.020	323.987	20.650	333.804	*Cash and cash equivalents*

38. CATATAN ATAS LAPORAN ARUS KAS KONSOLIDASIAN / *38. NOTES TO CONSOLIDATED STATEMENTS OF CASH FLOWS*

Transaksi non-kas / ***Non-cash transactions***

Selama tahun berjalan, Grup melakukan aktivitas investasi non-kas yang tidak tercermin dalam laporan arus kas konsolidasian yaitu:

During the current year, the Group entered the following non-cash investing activities which are not reflected in the consolidated statements of cash flows:

	2025	2024	
Aktivitas investasi			*Investing activities*
Perolehan aset tetap melalui kenaikan utang lainnya dan beban akrual	50.327.868	38.373.555	*Acquisition of fixed assets through increasing of other payables and accrued expenses*
Perolehan aset dalam pembangunan melalui kenaikan utang lainnya dan beban akrual	58.759.953	65.735.149	*Acquisition of construction in progress through increasing of other payables and accrued expenses*
Perolehan aset takberwujud melalui kenaikan utang lainnya dan beban akrual	3.199.000	79.500	*Acquisition of intangible assets through increasing of other payables and accrued expenses*
Perolehan aset hak guna melalui liabilitas sewa	752.161	4.490.311	*Acquisition of right of use assets through of lease liabilities*

Rekonsiliasi liabilitas yang timbul dari kegiatan pembiayaan / ***Reconciliation of liabilities arising from financing activities***

Tabel di bawah ini merinci perubahan dalam liabilitas Grup yang timbul dari kegiatan pembiayaan, termasuk perubahan kas dan nonkas. Liabilitas yang timbul dari kegiatan pembiayaan adalah yang di mana arus kas, atau arus kas di masa depan akan, diklasifikasikan dalam laporan arus kas konsolidasian Grup sebagai arus kas dari kegiatan pembiayaan.

The table below details changes in the Group's liabilities arising from financing activities, including both cash and non-cash changes. Liabilities arising from financing activities are those for which cash flows were, or future cash flows will be, classified in the Group's consolidated statement of cash flows as cash flows from financing activities.

	2025					
	Saldo awal/ *Beginning balance*	Arus kas/ *Cash flow*	Nonkas/ *Non-cash*	Amortisasi/ *Amortization*	Saldo akhir/ *Ending balance*	
Pinjaman bank	605.888.645	(210.000.000)	-	9.904.557	405.793.202	*Bank loans*
Liabilitas sewa	123.167.484	(17.516.311)	752.161	9.989.945	116.393.279	*Lease liabilities*
Jumlah	729.056.129	(227.516.311)	752.161	19.894.502	522.186.481	*Total*

	2024					
	Saldo awal/ *Beginning balance*	Arus kas/ *Cash flow*	Nonkas/ *Noncash*	Amortisasi/ *Amortization*	Saldo akhir/ *Ending balance*	
Pinjaman bank	772.370.005	(175.000.000)	-	8.518.640	605.888.645	*Bank loans*
Liabilitas sewa	119.385.893	(10.635.006)	4.490.311	9.926.286	123.167.484	*Lease liabilities*
Jumlah	891.755.898	(185.635.006)	4.490.311	18.444.926	729.056.129	*Total*

39. INSTRUMEN KEUANGAN, MANAJEMEN RISIKO KEUANGAN DAN MODAL

39. FINANCIAL INSTRUMENT, FINANCIAL RISK AND CAPITAL MANAGEMENT

a. Kategori dan Kelas Instrumen Keuangan

a. Categories and Classes of Financial Instruments

	Aset keuangan pada biaya perolehan diamortisasi/ *Financial assets at amortized cost*	Aset keuangan pada nilai wajar melalui laba rugi/ Financial assets at *fair value through profit or loss*	Jumlah aset keuangan/ *Total financial assets*	
31 Desember 2025				*December 31, 2025*
ASET LANCAR				***CURRENT ASSETS***
Kas dan setara kas	60.847.909	-	60.847.909	*Cash and cash equivalents*
Piutang usaha				*Trade receivables*
Pihak berelasi	584.878.726	-	584.878.726	*Related parties*
Pihak ketiga	116.500.350	-	116.500.350	*Third parties*
Piutang lain-lain				*Other receivables*
Pihak berelasi	12.254.323	-	12.254.323	*Related parties*
Pihak ketiga	206.656	-	206.656	*Third parties*
Aset keuangan lancar lainnya	1.478.068	-	1.478.068	*Other current financial assets*
ASET TIDAK LANCAR				***NONCURRENT ASSETS***
Penyertaan saham	-	25.000	25.000	*Investment in share*
Aset tidak lancar lainnya	57.168.385	-	57.168.385	*Other non-current assets*
Jumlah Aset Kuangan	**833.334.417**	**25.000**	**833.359.417**	***Total Financial Assets***

	Aset keuangan pada biaya perolehan diamortisasi/ *Financial assets at amortized cost*	Aset keuangan pada nilai wajar melalui laba rugi/ Financial assets at *fair value through profit or loss*	Jumlah aset keuangan/ *Total financial assets*	
31 Desember 2024				*December 31, 2024*
ASET LANCAR				***CURRENT ASSETS***
Kas dan setara kas	29.843.338	-	29.843.338	*Cash and cash equivalents*
Piutang usaha				*Trade receivables*
Pihak berelasi	591.114.568	-	591.114.568	*Related parties*
Pihak ketiga	111.365.371	-	111.365.371	*Third parties*
Piutang lain-lain				*Other receivables*
Pihak berelasi	11.572.129	-	11.572.129	*Related parties*
Pihak ketiga	1.541.100	-	1.541.100	*Third parties*
Aset keuangan lancar lainnya	1.007.484	-	1.007.484	*Other current financial assets*
ASET TIDAK LANCAR				***NONCURRENT ASSETS***
Penyertaan saham	-	25.000	25.000	*Investment in share*
Aset tidak lancar lainnya	54.409.166	-	54.409.166	*Other non-current assets*
Jumlah Aset Kuangan	**800.853.156**	**25.000**	**800.878.156**	***Total Financial Assets***

	Liabilitas pada biaya perolehan diamortisasi/ *Liabilities at amortized cost*	
31 Desember 2025		*December 31, 2025*
LIABILITAS JANGKA PENDEK		***Current Financial Liabilities***
Utang usaha		*Trade payables*
Pihak berelasi	111.906.114	*Related parties*
Pihak ketiga	303.257.183	*Third parties*
Utang lain-lain		*Other payables*
Pihak ketiga	12.843.763	*Third parties*
Beban akrual	44.819.205	*Accrued expenses*
Pinjaman jangka panjang yang jatuh tempo dalam satu tahun:		*Long-term debt maturity in one year:*
Pinjaman bank	220.000.000	*Bank loans*
Liabilitas Sewa	2.324.763	*Lease Liabilities*
LIABILITAS JANGKA PANJANG		***NON-CURRENT LIABILITIES***
Pinjaman jangka panjang, setelah dikurangi bagian yang jatuh tempo dalam satu tahun:		*Long-term debt - after deducting the portion that matures in one year:*
Pinjaman bank	185.793.202	*Bank loans*
Liabilitas Sewa	114.068.516	*Lease Liabilities*
Jumlah Liabilitas Keuangan	**995.012.746**	***Total Financial Liabilities***

	Liabilitas pada biaya perolehan diamortisasi/ *Liabilities at amortized cost*	
31 Desember 2024		*December 31, 2024*
LIABILITAS JANGKA PENDEK		***Current Financial Liabilities***
Utang usaha		*Trade payables*
Pihak berelasi	167.341.548	*Related parties*
Pihak ketiga	333.397.135	*Third parties*
Utang lain-lain		*Other payables*
Pihak ketiga	21.324.264	*Third parties*
Beban akrual	36.721.309	*Accrued expenses*
Pinjaman jangka panjang yang jatuh tempo dalam satu tahun:		*Long-term debt maturity in one year:*
Pinjaman bank	210.000.000	*Bank loans*
Liabilitas Sewa	2.551.818	*Lease Liabilities*
LIABILITAS JANGKA PANJANG		***NON-CURRENT LIABILITIES***
Pinjaman jangka panjang, setelah dikurangi bagian yang jatuh tempo dalam satu tahun:		*Long-term debt - after deducting the portion that matures in one year:*
Pinjaman bank	395.888.645	*Bank loans*
Liabilitas Sewa	120.615.666	*Lease Liabilities*
Jumlah Liabilitas Keuangan	**1.287.840.385**	***Total Financial Liabilities***

b. Tujuan dan Kebijakan Manajemen Risiko Keuangan

Perusahaan terpengaruh risiko pasar, risiko kredit, dan risiko likuiditas. Manajemen menerapkan manajemen risiko atas risiko-risiko tersebut dengan melakukan evaluasi atas risiko keuangan dan kerangka pengelolaan risiko keuangan yang tepat untuk Grup. Pengelolaan risiko tersebut memberikan keyakinan kepada manajemen bahwa aktivitas keuangan dikelola secara pruden sesuai kebijakan dan prosedur yang tepat dan risiko keuangan diidentifikasi, diukur, dan dikelola sesuai dengan kebijakan dan *risk appetite*.

Grup menentukan nilai wajar dari pinjaman bank serta utang bunga dan denda dengan mendiskontokan arus kas masa datang menggunakan suku bunga yang berlaku dari transaksi pasar yang dapat diamati untuk instrumen dengan persyaratan, risiko kredit dan jatuh tempo yang sama.

Manajemen menerapkan kebijakan pengelolaan risiko-risiko sebagaimana dirangkum di bawah ini.

Risiko pasar

Risiko pasar adalah risiko nilai wajar arus kas masa depan suatu instrumen keuangan akan berfluktuasi karena perubahan harga pasar. Harga pasar mengandung tiga tipe risiko: risiko tingkat suku bunga, risiko nilai tukar mata uang asing, dan risiko harga. Instrumen keuangan yang terpengaruh oleh risiko pasar termasuk kas dan setara kas, piutang usaha, piutang lain-lain, utang usaha, utang lain-lain, pinjaman jangka panjang, dan beban akrual.

i. Risiko suku bunga atas arus kas

Risiko suku bunga atas arus kas merupakan suatu risiko di mana arus kas masa datang suatu instrumen keuangan akan berfluktuasi akibat perubahan suku bunga pasar.

Saat ini, Grup tidak mempunyai kebijakan untuk melindungi nilai atas risiko suku bunga. Kebijakan yang diambil manajemen dalam mengantisipasi risiko suku bunga yaitu dengan mengevaluasi secara periodik perbandingan suku bunga tetap terhadap suku bunga mengambang sejalan dengan perubahan suku bunga yang di pasar. Manajemen juga melakukan survei perbankan untuk mendapatkan perkiraan mengenai suku bunga yang relevan.

b. Financial Risk Management Policies and Objectives

The Group is influenced by market risk, credit risk and liquidity risk. Management applies risk management for such risks by evaluating the financial risks and the appropriate financial risk governance framework for the Group. Such risk management provides assurance to management those prudent financial activities are managed according to appropriate policies and procedures, and financial risks are identified, measured, and managed in accordance with policies and risk appetite.

The Group determines fair values of loans from the bank as well as accrued interest and penalties by discounting the future cash flows using prevailing interest rate of observable market transactions for an instrument with the same requirements, credit risk and maturity.

The Management applies policies of managing these risks which summarized below.

Market risk

Market risk is the risk at fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market prices comprise interest rate type risk. Financial instruments affected by market risk included cash and cash equivalent, trade receivables, other receivables, trade payables, other payables, long-term debt, and accrued expenses.

i. Cash flows interest rate risk

Interest rate risk on cash flow represent a risk that the future cash flows of a financial instrument will fluctuate due to changes in market interest rate.

Currently, the Group do not have a formal policy to protect for interest rate exposures. Measures taken by management in anticipation of interest rate risk is to evaluate periodically comparing fixed rates to floating interest rates in line with relevant changes in interest rates in the market. Management also conducted a survey on banks to obtain an estimate of the relevant interest rate.

Tabel berikut ini menunjukkan sensitivitas kemungkinan perubahan tingkat suku bunga terhadap laba sebelum beban pajak penghasilan per laporan laba rugi dan pengahasilan komprehensif lain konsolidasian sebagai berikut:

The following table demonstrates the sensitivity to a reasonably possible change in the interest rate to profit before income tax per consolidated statement of profit or loss and other comprehensive income as follows:

	2025	2024	
Dampak terhadap laba sebelum beban pajak penghasilan			*Effect on profit before income tax*
Perubahan bunga pinjaman bank (1%)	4.164.250	6.264.250	*Change in loan interest rate (1%)*
Perubahan bunga pinjaman bank (-1%)	(4.164.250)	(6.264.250)	*Change in loan interest rate (-1%)*

Risiko kredit

Risiko kredit adalah risiko kerugian yang dihadapi Perusahaan sebagai akibat wanprestasi dari pihak ketiga. Pihak ketiga yang dimaksud yaitu distributor dan pihak lawan yang gagal memenuhi kewajiban kontraktual mereka.

Kebijakan manajemen dalam mengantisipasi risiko kredit yang timbul dari distributor adalah sebagai berikut:

1. Grup hanya akan melakukan hubungan usaha dengan pihak ketiga yang diakui, kredibel dan *bankable*.
2. Mempunyai kebijakan untuk penjualan kredit dan semua pihak ketiga yang akan melakukan perdagangan secara kredit harus melalui prosedur verifikasi kredit.
3. Meminta kepada pihak ketiga yang akan melakukan perdagangan kredit dengan Perusahaan untuk memberikan jaminan berupa aset tetap, deposito berjangka, atau bank garansi.
4. Memberikan batasan atau plafon kepada pihak ketiga yang akan melakukan perdagangan kredit dengan Grup sebesar jaminannya.
5. Melakukan pemantauan atas jumlah piutang dan memaksimalkan penjualan secara tunai secara terus menerus untuk mengurangi risiko piutang tidak tertagih.

Grup meminimalkan risiko kredit aset keuangan seperti kas setara kas dengan mempertahankan saldo kas minimum dan memilih bank yang berkualitas untuk penempatan dana.

Eksposur maksimum risiko kredit adalah sebesar nilai tercatat sebagaimana di ungkapkan pada Catatan 5, 6, 7,11, dan 14. Tidak ada risiko kredit yang terpusat secara signifikan.

Credit risk

Credit risk is the loss risk that occurs in the Company as the result of defaulted from third parties. The third parties are referred to the distributors and counter parties that fail to fulfill their contractual obligations.

Management policies in anticipation of this credit risk arose from the distributors are as follows:

1. *The Group will only conduct business relationships with third parties who are recognized, credible, and bankable.*
2. *Have a policy for credit sales and all third parties who will make credit trade have to go through credit verification procedures.*
3. *Request third parties who will do the credit trade with the Company to provide collateral in the form of fixed assets, time deposit or bank guarantee.*
4. *Provide limits or plafond to a third party who will take credit trade with the Group at amount of their guarantees.*
5. *Monitor the amount of receivables on an ongoing basis and maximize cash sales to reduce the risk of doubtful accounts.*

The Group minimize credit risks financial assets such as cash and cash equivalent by maintaining minimum cash balance and select qualified bank for the fund's placement.

The maximum exposure to the credit risk is represented by the carrying amount as shown in Notes 5, 6, 7, 11, dan 14. There is no significant concentration of credit risk.

Risiko likuiditas

Risiko likuiditas adalah suatu risiko yang dapat terjadi di mana pendapatan jangka pendek tidak dapat menutupi pengeluaran jangka pendek.

Mengingat bahwa kebutuhan dana Grup ini cukup signifikan sebagai akibat dari meningkatnya aktivitas pengembangan atau perluasan bisnis, maka dalam mengelola risiko likuiditas, Grup terus menerus memantau dan menjaga tingkat kas dan setara kas agar memadai untuk membiayai kebutuhan operasional Grup.

Liquidity risk

Liquidity risk is a risk that occurs when short term revenue cannot cover short term expenditure.

Consideration that funding requirements of the Group are currently significant as a result of increased activity of development or expansion of business, then in managing liquidity risk, the Group continue to monitor and maintain levels of adequacy of cash and cash equivalents to finance the operational needs of the Group.

Selain itu, Grup juga secara rutin mengevaluasi proyeksi arus kas untuk mengatasi dampak dari fluktuasi arus kas, termasuk jadwal jatuh tempo liabilitas jangka panjang dan terus menelaah kondisi pasar keuangan untuk inisiatif penempatan dan penggalangan dana yang meliputi pinjaman bank, penerbitan ekuitas pasar modal dan ekuitas utang.

In addition, the Group also regularly evaluate cash flow projections and actual cash to cope with the impact of fluctuations in cash flow, including the maturity schedule of long-term liabilities and continue to examine the condition of financial markets to placement and fund raising initiatives, including bank loans, issuance of equity and debt securities.

Tabel berikut ini menunjukan profil jangka waktu pembayaran liabilitas Grup berdasarkan pembayaran dalam kontrak.

The table below summarizes the maturity profile of the Group financial liabilities based on contractual payments.

	31 Desember/*December 31, 2025*				
	Tingkat bunga efektif rata-rata tertimbang/ *Weighted average effective interest rate*	Kurang dari 1 tahun/ *Less than 1 year*	Di atas 1 tahun/ *Above 1 Year*	Jumlah/ *Total*	
Utang usaha		415.163.297	-	415.163.297	*Trade payables*
Utang lain-lain		12.843.763	-	12.843.763	*Other payables*
Beban akrual		44.819.205	-	44.819.205	*Accrued expenses*
Liabilitas sewa	6,5%-9.25%	11.572.305	238.593.481	250.165.786	*Lease liabilities*
Pinjaman bank jangka panjang	6,04%	241.811.618	204.499.461	446.311.079	*Long-term bank loans*
Jumlah		726.210.188	443.092.942	1.169.303.130	*Total*

	31 Desember/December *31,* 2024				
	Tingkat bunga efektif rata-rata tertimbang/ Weighted average effective	Kurang dari 1 tahun/ *Less than 1 year*	Di atas 1 tahun/ *Above 1 Year*	Jumlah/ *Total*	
Utang usaha		500.738.683	-	500.738.683	*Trade payables*
Utang lain-lain		21.324.264	-	21.324.264	*Other payables*
Beban akrual		36.721.425	-	36.721.425	*Accrued expenses*
Liabilitas sewa	6,5%-9.25%	11.431.499	249.503.287	260.934.786	*Lease liabilities*
Pinjaman bank jangka panjang	7,92%	255.902.212	435.104.276	691.006.488	*Long-term bank loans*
Jumlah		826.118.083	684.607.563	1.510.725.646	*Total*

Pengelolaan modal

Tujuan utama pengelolaan modal Grup adalah untuk memastikan pemeliharaan rasio modal yang sehat untuk mendukung usaha dan memaksimalkan imbalan bagi pemegang saham.

Grup disyaratkan untuk memelihara tingkat permodalan tertentu oleh perjanjian pinjaman. Persyaratan permodalan eksternal tersebut telah dipenuhi oleh entitas terkait pada tanggal 31 Desember 2025 dan 2024. Selain itu, Perusahaan juga dipersyaratkan oleh Undang-undang No. 40 Tahun 2007 tentang Perusahaan Terbatas, efektif sejak tanggal 16 Agustus 2007, untuk mengalokasikan sampai dengan 20% dari modal saham diterbitkan dan dibayar penuh ke dalam dana cadangan yang tidak boleh didistribusikan.

Capital management

The primary objective of the Group capital management is to ensure that it maintains healthy capital ratios in order to support its business and maximize shareholder value.

Group are required under their respective loan agreements to maintain the level of existing share capital. This externally imposed capital requirement has been complied with by the relevant entities as of December 31, 2025, and 2024. In addition, the Company are also required by the Law No. 40 Year 2007 regarding Limited Entities, effective August 16, 2007, to allocate and maintain a non-distributable reserve fund until reserve reaches 20% of the issued and fully paid share capital.

Persyaratan permodalan eksternal tersebut telah dipertimbangkan oleh Grup serta telah diputuskan pada Rapat Umum Pemegang Saham (RUPS).

This externally imposed capital requirements are considered by the Group and decided at the Annual General Meeting of Shareholders (AGMS).

Grup mengelola struktur permodalan dan melakukan penyesuaian, bila diperlukan, berdasarkan perubahan kondisi ekonomi. Untuk memelihara dan menyesuaikan struktur permodalan, Grup dapat menyesuaikan pembayaran dividen kepada pemegang saham, menerbitkan saham baru atau mengusahakan pendanaan melalui pinjaman. Tidak ada perubahan atas tujuan kebijakan maupun proses selama periode yang berakhir pada tanggal 31 Desember 2025 dan 2024.

Group manage their capital structure and adjusts, if necessary, in line with the changes in economic conditions. To maintain or adjust the capital structure, the Company may adjust the dividend payment to shareholders, issue new shares or raise debt financing. No changes were made in the objectives, policies or processes during the period ended December 31, 2025, and 2024.

Grup mengawasi modal dengan menggunakan rasio pengungkit *(gearing ratio)*, dengan membagi total pinjaman berdampak bunga dengan total ekuitas yang dapat diatribusikan kepada pemilik entitas induk. Kebijakan Grup adalah menjaga rasio pengungkit dalam kisaran dari perusahaan terkemuka di Indonesia untuk mengamankan akses terhadap pendanaan pada biaya yang rasional. Termasuk dalam total pinjaman berdampak bunga adalah pinjaman bank dan liabilitas sewa.

Group monitors its capital using gearing ratios, by dividing interest bearing loan to total equity attributable to equity holders of the parent entity. The Group's policy is to maintain its gearing ratio within the range of gearing ratios of the leading companies in Indonesia to secure access to finance at a reasonable cost. Including in interest bearing loan are bank loans and lease liabilities.

Rasio pengungkit pada tanggal 31 Desember 2025 dan 2024 adalah sebagai berikut:

The gearing ratios as of December 31, 2025 and 2024 are as follows:

	2025	2024	
Pinjaman bank	405.793.202	605.888.645	*Bank loans*
Liabilitas sewa	116.393.279	123.167.484	*Lease liabilities*
Dikurangi: kas dan setara kas	(60.847.909)	(29.843.338)	*Less: cash and cash equivalents*
	461.338.572	699.212.791	
Total ekuitas yang dapat diatribusikan kepada pemilik entitas induk	**3.412.673.197**	**3.268.269.004**	*Total equity attributable to equity holders of the parent entity*
Rasio pengungkit (x)	0,14	0,21	*Gearing ratio (x)*

40. INFORMASI SEGMEN / *40. SEGMENT INFORMATION*

Segmen geografis / ***Geographical segments***

Tabel berikut menunjukkan distribusi dari aset dan pendapatan Grup berdasarkan segmen geografis:

The following table shows the distribution of the Group assets and revenue by geographical segment:

	2025	2024	
Aset			***Assets***
Sumatera Selatan	4.610.113.802	4.705.662.418	*South Sumatera*
Lampung	96.483.071	134.380.375	*Lampung*
Jambi	63.643.725	65.305.618	*Jambi*
Jakarta	2.340.133	2.338.434	*Jakarta*
Jumlah aset	**4.772.580.731**	**4.907.686.845**	***Total assets***

	2025	2024	
Pendapatan			***Revenue***
Pasar basis			***Basis market***
Sumatera Selatan	1.265.186.367	1.272.393.708	*South Sumatera*
Lampung	945.061.406	653.205.113	*Lampung*
	2.210.247.773	1.925.598.821	
Pasar nonbasis			***Nonbasis market***
Jambi	97.961.083	117.830.441	*Jambi*
Bengkulu	24.479.234	26.101.748	*Bengkulu*
Bangka Belitung	-	460.212	*Bangka Belitung*
	122.440.317	144.392.401	
Jumlah penjualan semen	2.332.688.090	2.069.991.222	*Total sales of cement*
Penjualan *white clay*			*Sales of white clay*
Sumatera Selatan	21.718.556	18.887.872	*South Sumatera*
Jumlah penjualan *white clay*	21.718.556	18.887.872	*Total sales of white clay*
Penjualan *limestone*			*Sales of limestone*
Sumatera Selatan	1.158.168	455.143	*South Sumatera*
Jumlah penjualan batukapur	1.158.168	455.143	*Total sales of limestone*
Jasa angkutan dan lainnya			***Transportation services and others***
Sumatera Selatan	6.340.972	2.018.031	*South Sumatera*
Total jasa angkutan dan lainnya	6.340.972	2.018.031	*Total transportation services and others*
Jumlah pendapatan	2.361.905.786	2.091.352.268	*Total revenue*

41. INFORMASI KEUANGAN TAMBAHAN ATAS LAPORAN KEUANGAN

Informasi keuangan tersendiri entitas induk setelah halaman ini menyajikan informasi laporan posisi keuangan, laporan laba rugi dan penghasilan komprehensif lain, laporan perubahan ekuitas, dan laporan arus kas. Informasi keuangan tersendiri entitas induk disajikan setelah halaman ini. Informasi laporan keuangan induk tersendiri mengikuti kebijakan akuntansi yang digunakan dalam penyusunan laporan keuangan konsolidasian seperti yang dijelaskan dalam Catatan 3, kecuall untuk investasi pada entitas anak yang dicatat menggunakan metode biaya.

41. SUPPLEMENTARY FINANCIAL INFORMATION

The financial information of the parent entity only in the following pages presents statements of financial position, statements of profit or loss and other comprehensive income, statements of changes in equity, and statements of cash flows. The financial information of the parent entity only follows the accounting policies used in the preparation of the consolidated financial statements that are described in Note 3, except for the investment in subsidiary which are accounted for using the cost method.

42. TANGGUNG JAWAB MANAJEMEN DAN PERSETUJUAN ATAS LAPORAN KEUANGAN KONSOLIDASIAN

Penyusunan dan penyajian wajar laporan keuangan konsolidasian merupakan tanggung jawab manajemen dan telah disetujui oleh Dewan Direksi untuk diterbitkan pada tanggal 27 Maret 2026.

42. MANAGEMENT'S RESPONSIBILITY AND APPROVAL OF CONSOLIDATED FINANCIAL STATEMENTS

The preparation and fair presentation of the consolidated financial statements were the responsibility of the management and were approved by the Board of Directors and authorized for issuance on March 27, 2026.

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	31 Desember/ *December 31,* 2025	31 Desember/ *December 31,* 2024	
ASET			***ASSETS***
ASET LANCAR			***CURRENT ASSETS***
Kas dan setara kas	57.263.264	24.736.439	*Cash and cash equivalents*
Piutang usaha			*Trade receivables*
Pihak berelasi	687.411.905	714.644.087	*Related parties*
Pihak ketiga	110.918.259	107.540.168	*Third parties*
Piutang lain - lain			*Other receivables*
Pihak berelasi	12.254.323	10.958.780	*Related parties*
Pihak ketiga	206.656	648.684	*Third parties*
Persediaan	230.267.884	235.780.093	*Inventories*
Pajak dibayar dimuka	1.196.730	8.250.991	*Prepaid taxes*
Biaya dibayar dimuka	-	833.056	*Prepaid expenses*
Uang muka	2.493.794	2.840.030	*Advances*
Aset keuangan lancar lainnya	129.046	2.325.946	*Other current financial assets*
Jumlah Aset Lancar	**1.102.141.861**	**1.108.558.274**	***Total Current Assets***
ASET TIDAK LANCAR			***NON-CURRENT ASSETS***
Penyertaan saham	40.000.000	40.000.000	*Investment in share*
Aset tetap	3.622.207.577	3.769.848.274	*Fixed assets*
Aset takberwujud	8.903.620	8.922.442	*Intangible assets*
Aset tidak lancar lainnya	62.739.263	56.832.413	*Other non-current assets*
Jumlah Aset Tidak Lancar	**3.733.850.460**	**3.875.603.129**	***Total Non-current Assets***
JUMLAH ASET	**4.835.992.321**	**4.984.161.403**	***TOTAL ASSETS***

	31 Desember/ *December 31,* 2025	31 Desember/ December 31, 2024	
LIABILITAS DAN EKUITAS			***LIABILITIES AND EQUITY***
LIABILITAS JANGKA PENDEK			***CURRENT LIABILITIES***
Utang usaha			*Trade payables*
Pihak berelasi	116.132.416	176.848.150	*Related parties*
Pihak ketiga	294.272.748	327.312.561	*Third parties*
Utang lain-lain			*Other payables*
Pihak berelasi	-	-	*Related parties*
Pihak ketiga	12.817.875	13.224.215	*Third parties*
Utang pajak	27.324.770	25.819.344	*Taxes payable*
Beban akrual	34.128.912	38.721.211	*Accrued expenses*
Pinjaman jangka panjang yang			*Long-term debt maturity*
Jatuh tempo dalam satu tahun:			*in one year:*
Pinjaman bank	220.000.000	210.000.000	*Bank loans*
Liabilitas sewa	2.258.170	4.529.410	*Lease liabilities*
Liabilitas imbalan kerja jangka pendek	22.239.672	23.918.450	*Short-term employee benefits liabilities*
Jumlah Liabilitas Jangka Pendek	**729.174.563**	**820.373.341**	***Total Current Liabilities***
LIABILITAS JANGKA PANJANG			***NON-CURRENT LIABILITIES***
Pinjaman jangka panjang, setelah			
Dikurangi bagian yang jatuh tempo			*Long-term debt - after deducting*
dalam satu tahun:			*the portion that matures in one year:*
Pinjaman bank	185.793.202	395.888.645	*Bank loans*
Liabilitas sewa	114.076.028	120.615.666	*Lease liabilities*
Liabilitas pajak tangguhan	175.241.980	166.289.452	*Deferred tax liabilities*
Liabilitas imbalan kerja jangka panjang	81.596.822	79.501.533	*Long-term employee benefit liabilities*
Provisi jangka panjang	56.638.540	54.530.790	*Long-term provision*
Jumlah Liabilitas Jangka Panjang	**613.346.572**	**816.826.086**	***Total Non-current Liabilities***
JUMLAH LIABILITAS	**1.342.521.135**	**1.637.199.427**	***TOTAL LIABILITIES***
Modal saham			*Share capital*
Modal dasar 30.000.000.000			*Authorized 30,000,000,000*
lembar saham biasa, modal			*common shares, issued*
ditempatkan dan disetor penuh			*fully paid-up*
sebesar 9.932.534.336			*capital 9,932,534,336*
lembar saham dengan nilai nominal			*shares with per par value Rp100*
Rp100 per lembar saham	993.253.434	993.253.434	*per share*
Tambahan modal disetor	1.270.606.785	1.270.606.785	*Additional paid-in capital*
Saldo laba	1.307.132.460	1.158.909.194	*Retained earnings*
Kerugian komprehensif lain	(77.521.493)	(75.807.437)	*Other comprehensive loss*
JUMLAH EKUITAS	**3.493.471.186**	**3.346.961.976**	***TOTAL EQUITY***
JUMLAH LIABILITAS DAN EKUITAS	**4.835.992.321**	**4.984.161.403**	***TOTAL LIABILITIES AND EQUITY***

	2025	2024	
PENDAPATAN	**2.209.626.837**	**2.029.237.840**	***REVENUE***
BEBAN POKOK PENDAPATAN	**(1.503.657.429)**	**(1.430.325.438)**	***COST OF REVENUE***
LABA KOTOR	**705.969.408**	**598.912.402**	***GROSS PROFIT***
Beban penjualan	(240.061.058)	(164.002.666)	*Selling expenses*
Beban umum dan administrasi	(202.103.855)	(194.525.485)	*General and administrative expenses*
Pendapatan lainnya	19.271.551	6.222.310	*Other income*
Pendapatan keuangan	1.980.445	4.098.878	*Finance income*
Beban keuangan	(53.013.867)	(78.990.406)	*Finance expenses*
LABA SEBELUM PAJAK PENGHASILAN	**232.042.624**	**171.715.033**	***PROFIT BEFORE INCOME TAX***
BEBAN PAJAK PENGHASILAN	**(57.968.557)**	**(40.829.852)**	***INCOME TAX EXPENSE***
LABA TAHUN BERJALAN	**174.074.067**	**130.885.181**	***PROFIT FOR THE YEAR***
PENGHASILAN KOMPREHENSIF LAIN			***OTHER COMPREHENSIVE INCOME***
Pos-pos yang tidak akan direklasifikasikan ke laba rugi			*Items that will not be reclassified to profit or loss*
Pengukuran kembali program imbalan pasti	(2.197.508)	1.123.770	*Remeasurement of defined benefit program*
Pajak penghasilan terkait	483.452	(247.229)	*Related income tax*
Jumlah penghasilan (kerugian) komprehensif lain tahun berjalan setelah pajak	(1.714.056)	876.541	*Total other comprehensive income (loss) for the year, after tax*
JUMLAH PENGHASILAN KOMPREHENSIF TAHUN BERJALAN	**172.360.011**	**131.761.722**	***TOTAL COMPREHENSIVE INCOME FOR THE YEAR***

	Modal saham/ *Share capital*	Tambahan modal disetor/ *Additional paid-in capital*	Penghasilan komprehensif lain - tidak direklasifikasi ke laba rugi/ *Other comprehensive income - not reclassified to profit or loss*	Saldo laba/ *Retained earnings*		Jumlah ekuitas/ *Total equity*	
				Dicadangkan/ *Appropriated*	Belum dicadangkan/ *Unappropriated*		
Saldo per 1 Januari 2024	993.253.434	1.270.606.785	(76.683.978)	943.783.537	108.554.664	3.239.514.442	*Balance as of January 1, 2024*
Kenaikan pencadangan saldo laba yang telah ditentukan penggunaannya	-	-	-	84.240.465	(84.240.465)	-	*Increase in appropriated retained earnings*
Laba tahun berjalan	-	-	-	-	130.885.181	130.885.181	*Profit for the year*
Dividen	-	-	-	-	(24.314.188)	(24.314.188)	*Dividends*
Penghasilan komprehensif lain tahun berjalan	-	-	876.541	-	-	876.541	*Other comprehensive income for the year*
Saldo per 31 Desember 2024	993.253.434	1.270.606.785	(75.807.437)	1.028.024.002	130.885.192	3.346.961.976	*Balance as of December 31, 2024*
Kenaikan pencadangan saldo laba yang telah ditentukan penggunaannya	-	-	-	104.708.145	(104.708.145)	-	*Increase in appropriated retained earnings*
Laba tahun berjalan	-	-	-	-	174.074.067	174.074.067	*Profit for the year*
Dividen	-	-	-	-	(25.850.801)	(25.850.801)	*Dividends*
Rugi komprehensif lain tahun berjalan	-	-	(1.714.056)	-	-	(1.714.056)	*Other comprehensive loss for the year*
Saldo per 31 Desember 2025	993.253.434	1.270.606.785	(77.521.493)	1.132.732.147	174.400.313	3.493.471.186	*Balance as of December 31, 2025*

	2025	2024	
ARUS KAS DARI AKTIVITAS OPERASI			***CASH FLOWS FROM OPERATING ACTIVITIES***
Penerimaan kas dari pelanggan	2.185.772.746	1.804.447.322	*Receipt from customers*
Pembayaran kas kepada pemasok	(1.667.048.408)	(1.363.790.013)	*Payments to suppliers*
Pembayaran kas kepada karyawan	(116.919.377)	(211.825.724)	*Payments to employees*
Pembayaran bunga keuangan	(34.416.816)	(64.446.289)	*Payment of finance interest*
Penerimaan atas klaim	-	19.151.516	*Receipt from claims*
Penerimaan bunga	1.247.922	4.122.379	*Interest income receipt*
Penerimaan restitusi pajak	2.383.444	-	*Receipt from tax refunds*
Pembayaran pajak penghasilan badan	(44.824.957)	(8.980.118)	*Payment corporate of income tax*
Arus Kas Bersih Diperoleh dari Aktivitas Operasi	326.194.554	178.679.073	*Net Cash Flows Provided by Operating Activities*
ARUS KAS DARI AKTIVITAS INVESTASI			***CASH FLOWS FROM INVESTING ACTIVITIES***
Penempatan deposito berjangka yang dibatasi penggunaannya	(2.759.219)	(14.581.729)	*Placement of restricted time deposit*
Pembelian aset tetap	(18.269.229)	(17.157.915)	*Acquisition of fixed assets*
Hasil penjualan aset tetap	401.800	-	*Proceeds from disposal of fixed assets*
Pembelian aset takberwujud	-	(79.500)	*Purchase of intangible assets*
Aset dalam pembangunan	(28.748.075)	(20.131.637)	*Construction in progress*
Arus Kas Bersih Digunakan untuk Aktivitas Investasi	(49.374.723)	(51.950.781)	*Net Cash Flows used in Investing Activities*
ARUS KAS DARI AKTIVITAS PENDANAAN			***CASH FLOWS FROM FINANCING ACTIVITIES***
Pembayaran pinjaman bank	(210.000.000)	(175.000.000)	*Payment of bank loan*
Pembayaran dividen	(25.850.801)	(24.314.188)	*Payment of dividends*
Pembayaran liabilitas sewa	(7.526.366)	(708.720)	*Payment of lease liabilities*
Arus Kas Bersih Digunakan untuk Aktivitas pendanaan	(243.377.167)	(200.022.908)	*Net Cash Flows used in Financing Activities*
KENAIKAN (PENURUNAN) BERSIH KAS DAN SETARA KAS	**33.442.664**	**(73.294.616)**	***NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS***
PENGARUH PERUBAHAN SELISIH KURS TERHADAP KAS DAN SETARA KAS	**(915.839)**	**887.924**	***EFFECTS OF FOREIGN EXCHANGE RATE CHANGES ON CASH AND CASH EQUIVALENTS***
KAS DAN SETARA KAS PADA AWAL TAHUN	**24.736.439**	**97.143.131**	***CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR***
KAS DAN SETARA KAS PADA AKHIR TAHUN	**57.263.264**	**24.736.439**	***CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR***

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