Grup Humpuss

PT Humpuss Maritim Internasional Tbk.

# Empowering People Enhancing Value

Memberdayakan Individu Meningkatkan Nilai



Laporan Tahunan 20
Annual Report 25

# Sanggahan dan Batasan Tanggung Jawab
## Disclaimer and Limitation of Liability

Penyusunan Laporan Tahunan PT Humpuss Maritim Internasional Tbk Tahun Buku 2025 dilakukan sesuai dengan ketentuan Peraturan Otoritas Jasa Keuangan (POJK) No. 29/POJK.04/2016 tentang Laporan Tahunan Emiten atau Perusahaan Publik serta Surat Edaran Otoritas Jasa Keuangan (SEOJK) No. 16/SEOJK.04/2021 tentang Bentuk dan Isi Laporan Tahunan Emiten atau Perusahaan Publik. Laporan Tahunan ini disusun sebagai wujud komitmen Perusahaan dalam menerapkan prinsip transparansi, akuntabilitas, dan tata kelola perusahaan yang baik kepada pemegang saham, investor, regulator, serta seluruh pemangku kepentingan.

The 2025 Annual Report of PT Humpuss Maritim Internasional Tbk has been prepared in accordance with the provisions of the Financial Services Authority Regulation (POJK) No. 29/POJK.04/2016 concerning Annual Reports of Issuers or Public Companies and the Financial Services Authority Circular Letter (SEOJK) No. 16/SEOJK.04/2021 concerning the Form and Content of Annual Reports of Issuers or Public Companies. This Annual Report has been prepared as part of the Company's commitment to upholding the principles of transparency, accountability, and good corporate governance for the benefit of shareholders, investors, regulators, and all stakeholders.

Laporan Tahunan ini memuat informasi mengenai kondisi keuangan, hasil operasional, prospek usaha, strategi, kebijakan, rencana pengembangan, serta informasi lainnya yang sebagian merupakan pernyataan berwawasan ke depan *(forward looking statements)* Pernyataan tersebut disusun berdasarkan asumsi, estimasi, ekspektasi, dan informasi yang tersedia pada saat Laporan Tahunan ini diterbitkan, sehingga tidak dimaksudkan sebagai jaminan atas pencapaian kinerja Perusahaan pada masa mendatang.

This Annual Report contains information regarding the Company's financial condition, operating results, business prospects, strategies, policies, development plans, and other information, some of which constitutes forward-looking statements. Such statements are based on assumptions, estimates, expectations, and information available at the time this Annual Report is published and, therefore, should not be construed as guarantees of the Company's future performance.

Realisasi atas berbagai rencana, target, proyeksi, maupun ekspektasi yang disampaikan dalam Laporan Tahunan ini dapat berbeda secara material dari hasil aktual akibat perubahan kondisi ekonomi, dinamika industri, kebijakan pemerintah, perkembangan pasar, kondisi geopolitik, maupun faktor-faktor lain yang berada di luar kendali Perusahaan. Oleh karena itu, pembaca diharapkan untuk mempertimbangkan berbagai ketidakpastian yang melekat pada pernyataan berwawasan ke depan dalam menggunakan informasi yang disajikan dalam Laporan Tahunan ini.

The realization of the plans, targets, projections, and expectations presented in this Annual Report may differ materially from actual results due to changes in economic conditions, industry dynamics, government policies, market developments, geopolitical conditions, and other factors beyond the Company's control. Accordingly, readers are advised to consider the uncertainties inherent in these forward-looking statements when relying on the information contained in this Annual Report.

Dalam Laporan Tahunan ini, penggunaan istilah "HUMI", "Perseroan", atau "Kami" mengacu pada PT Humpuss Maritim Internasional Tbk, kecuali dinyatakan lain sesuai dengan konteks pembahasannya.

Throughout this Annual Report, the terms "HUMI," "the Company," and "we" refer to PT Humpuss Maritim Internasional Tbk, unless the context indicates otherwise.

Laporan Tahunan ini diterbitkan dalam Bahasa Indonesia dan Bahasa Inggris serta tersedia dalam bentuk cetak maupun elektronik melalui situs resmi Perusahaan. Apabila terdapat perbedaan penafsiran antara kedua versi bahasa tersebut, maka versi Bahasa Indonesia yang menjadi acuan utama sesuai dengan ketentuan peraturan perundang-undangan yang berlaku di Republik Indonesia.

This Annual Report is published in both Indonesian and English and is available in printed and electronic formats through the Company's official website. In the event of any inconsistency or discrepancy in interpretation between the two language versions, the Indonesian version shall prevail in accordance with the applicable laws and regulations of the Republic of Indonesia.

# Penjelasan Tema
## Theme Explanation




# Empowering People Enhancing Value

Memberdayakan Individu Meningkatkan Nilai

Sumber daya manusia merupakan aset strategis yang menjadi penggerak utama pertumbuhan dan keberlanjutan PT Humpuss Maritim Internasional Tbk. Di tengah dinamika industri pelayaran dan jasa maritim yang semakin kompetitif, Perusahaan meyakini bahwa individu yang kompeten, adaptif, dan berintegritas menjadi faktor penting dalam menjaga keunggulan operasional serta menghadirkan layanan yang andal. Komitmen tersebut diwujudkan melalui pengembangan kompetensi, penguatan kepemimpinan, peningkatan budaya keselamatan, serta penerapan tata kelola dan budaya kerja yang kolaboratif sehingga setiap insan Perusahaan mampu memberikan kontribusi terbaiknya dalam mendukung pencapaian tujuan strategis.

Pemberdayaan sumber daya manusia menjadi fondasi dalam menciptakan nilai yang berkelanjutan bagi seluruh pemangku kepentingan. Melalui penguatan kapabilitas individu yang diiringi optimalisasi kinerja operasional, peningkatan kualitas layanan, pemanfaatan armada secara optimal, serta penerapan praktik bisnis yang efektif, efisien, dan berkelanjutan, Perusahaan terus memperkuat daya saing dan menciptakan nilai tambah bagi pemegang saham, pelanggan, mitra usaha, karyawan, masyarakat, serta pemangku kepentingan lainnya. Berbekal fondasi tersebut, HUMI optimistis dapat terus bertumbuh secara berkelanjutan, memperkuat posisinya di industri maritim, dan memberikan kontribusi yang lebih besar bagi kemajuan sektor maritim nasional.

Human resources are a strategic asset and the primary driver of the growth and sustainability of PT Humpuss Maritim Internasional Tbk. Amid the increasingly dynamic and competitive shipping and maritime services industry, the Company believes that competent, adaptive, and high integrity individuals are essential to maintaining operational excellence and delivering reliable services. This commitment is reflected in the continuous development of employee competencies, leadership enhancement, strengthening of the safety culture, and the implementation of sound corporate governance and a collaborative work culture, enabling every member of the Company to make their best contribution toward achieving its strategic objectives.

Human capital empowerment forms the foundation for creating sustainable value for all stakeholders. By strengthening individual capabilities alongside optimizing operational performance, improving service quality, maximizing fleet utilization, and implementing effective, efficient, and sustainable business practices, the Company continues to enhance its competitiveness and create added value for shareholders, customers, business partners, employees, communities, and other stakeholders. With this strong foundation, PT Humpuss Maritim Internasional is confident in its ability to achieve sustainable growth, further strengthen its position in the maritime industry, and make an even greater contribution to the advancement of Indonesia's maritime sector.

# Pencapaian Tahun Buku 2025
## Achievements 2025

USD 128,15 Juta | Million

**Pendapatan**
Revenue
HUMI membukukan pendapatan tahun 2025 sebesar USD128,15 juta, meningkat 0,37% dari tahun 2024.
HUMI reported revenue of USD 128.15 million for 2025, up 0.37% from 2024.

USD 145,89* Juta | Million

**Kontribusi Pendapatan Segmen Jasa Sewa Kapal**
Revenue Contribution from the Vessel Chartering Segment
Pendapatan HUMI pada Segmen Jasa Sewa Kapal sebesar USD145,89 juta, tumbuh 0,21% dari tahun 2024.
HUMI's revenue in the Vessel Chartering Services segment was USD 145.89 million, up 0.21% from 2024.

*Belum termasuk eliminasi
*Before elimination

USD 3,09 Juta | Million

**Pendapatan Segmen Jasa Manajemen Awak Kapal, Pengelolaan Kapal dan Jasa Lainnya**
Revenue from the Crew Management, Vessel Management, and Other Services Segment
Pendapatan HUMI pada Segmen Jasa Manajemen Awak Kapal, Pengelolaan Kapal dan Jasa Lainnya sebesar USD3,09 juta, tumbuh 8,13% dari tahun 2024.
HUMI's revenue from the Crew Management, Vessel Management, and Other Services segments totaled USD 3.09 million, an increase of 8.13% from 2024.

USD 346,16 Juta | Million

**Jumlah Aset**
Total Assets
Jumlah Aset HUMI tahun 2025 tercatat sebesar USD346,16 juta, mengalami pertumbuhan hingga 15,18% dari tahun 2024.
HUMI's total assets in 2025 were recorded at USD 346.16 million, representing a 15.18% increase from 2024.

+6 unit kapal | vessels

**Menambah 6 Unit Kapal**
Adding 6 Vessels
Pada tahun 2025, HUMI menambah sebanyak 6 unit kapal.
In 2025, HUMI added 6 vessels.

USD 3,21 Juta | Million

**Laba Bersih**
Net Income
HUMI membukukan Laba Bersih tahun 2025 sebesar USD3,21 juta, menurun 75,42% dari tahun 2024.
HUMI reported a net profit of USD 3.21 million for 2025, down 75.42% from 2024.

**Peta Jalan ESG**
ESG Roadmap
Tahun 2025, HUMI telah memformulasikan kebijakan, SOP, Target/matrik, KPI, insentif, dan strategi komunikasi ESG
In 2025, HUMI has Formulate ESG policies, SOPs, targets/metrics, KPIs, PICs, incentives, communication strategies

USD 172,87 Juta | Million

**Jumlah Ekuitas**
Total Equity
Jumlah Ekuitas HUMI tahun 2025 sebesar USD172,87 juta, turun 0,33% dari tahun 2024.
HUMI's equity in 2025 amounted to USD 172.87 million, down 0.33% from 2024.

**Penguatan GCG**
GCG Reinforcement

**1**
**Pemenuhan ASEAN Corporate Governance Scorecard (ACGS): 171 dari 218**
Fulfillment of the Asean Corporate Governance Scorecard (ACGS): 171 out of 218

**2**
**Pemenuhan Pedoman Umum Governansi Korporat Indonesia (PUGKI): 173 dari 196**
Fulfillment of the General Guidelines for Indonesian Corporate Governance (PUGKI): 173 out of 196

**3**
**Pemenuhan SEOJK No. 32/ SEOJK.04/2015 tentang Penerapan Tata Kelola Perusahaan Terbuka: 100%**
Fulfillment of SEOJK No. 32/ SEOJK.04/2015 concerning the Governance Guidelines for Public Companies: 100%



# Daftar Isi
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# Kinerja 2025

## Performance 2025


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SOPEP
SAFETY
HTC
HTC
MIPROTECT
MIPROTECT

# Ikhtisar Data Keuangan Penting
## Summary of Key Financial Data

**Laba (Rugi) dan Penghasilan Komprehensif Lain Konsolidasian**
Consolidated Profit (Loss) and Other Comprehensive Income

Dalam ribuan USD, kecuali dinyatakan lain
In thousands of USD, unless otherwise stated

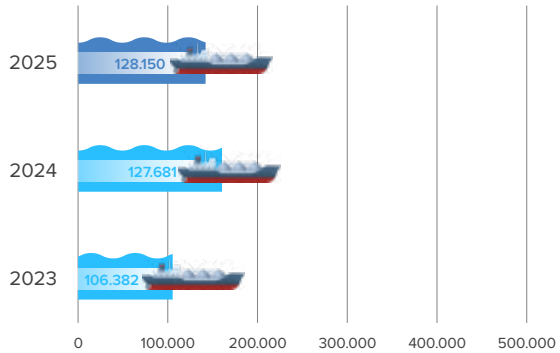
| Uraian<br>Description | 2025 | 2024 | 2023 | YoY 2024-2025 (%) | |
|---|---|---|---|---|---|
| Pendapatan Usaha<br>Operating Revenue | 128.150 | 127.681 | 106.382 | 0,37 | ↑ |
| Beban Pokok Pendapatan<br>Cost of Revenue | (100.771) | (96.513) | (77.235) | 4,41 | ↑ |
| Laba Bruto<br>Gross Profit | 27.379 | 31.168 | 29.147 | (12,15) | ↓ |
| Beban Usaha<br>Operating Expenses | (15.489) | (12.718) | (14.372) | 21,79 | ↑ |
| Laba/(Rugi) Usaha<br>Operating Profit/(Loss) | 11.890 | 18.450 | 14.775 | (35,55) | ↓ |
| Pendapatan/(Beban) Keuangan – Bersih<br>Finance Income/(Expense) – Net | (6.995) | (4.008) | (1.872) | 74,54 | ↑ |
| Bagian Laba/(Rugi) Neto dari Entitas Asosiasi<br>Share of Net Profit/(Loss) of Associates | 553 | 496 | (81) | 11,65 | ↑ |
| Laba Sebelum Pajak Final dan Pajak Penghasilan<br>Profit/(Loss) Before Final Tax and Income Tax | 5.449 | 14.938 | 14.219 | (63,52) | ↓ |
| Beban Pajak Final dan Pajak Penghasilan-Neto<br>Final Tax and Income Tax Expense – Net | (2.239) | (1.880) | (1.530) | 19,08 | ↑ |
| Laba/(Rugi) Tahun Berjalan<br>Profit/(Loss) for the Year | 3.210 | 13.058 | 12.689 | (75,42) | ↓ |
| (Rugi)/Penghasilan Komprehensif Lain<br>(Expense)/Other Comprehensive Income | (1.927) | (977) | (112) | 97,14 | ↑ |
| Total Penghasilan/(Rugi) Komprehensif Tahun Berjalan<br>Total Comprehensive Income/(Loss) for the Year | 1.283 | 12.081 | 12.577 | (89,38) | ↓ |
| Laba/(Rugi) Tahun Berjalan yang dapat diatribusikan:<br>Profit/(Loss) for the Year attributable to: | | | | | |
| Pemilik Entitas Induk<br>Owners of the Parent Entity | 3.066 | 11.517 | 10.414 | (73,37) | ↓ |
| Kepentingan Non Pengendali<br>Non-Controlling Interests | 144 | 1.541 | 2.275 | (90,67) | ↓ |
| | 3.210 | 13.058 | 12.689 | (75,42) | ↓ |
| Total Penghasilan/(Rugi) Komprehensif Tahun Berjalan Sebelum Efek Penyesuaian Laba Entitas yang Bergabung yang Dapat Diatribusikan Kepada:<br>Total Comprehensive Income/(Loss) for the Year Before the Effect of Profit Adjustment of Merged Entities Attributable to: | | | | | |
| Pemilik Entitas Induk<br>Owners of the Parent Entity | 1.286 | 10.410 | 10.360 | (87,65) | ↓ |
| Kepentingan Non Pengendali<br>Non-Controlling Interests | (3) | 1.671 | 2.217 | (100,17) | ↓ |
| | 1.283 | 12.081 | 12.577 | (89,38) | ↓ |
| Laba/(Rugi) per Saham Dasar (nilai penuh Dolar AS per Saham)<br>Basic Earnings/(Loss) per Share (full amount in US Dollars per Share) | 0,0002 | 0,0006 | 0,0006 | (66,67) | ↓ |
| EBITDA | 37.314 | 38.422 | 37.929 | (2,88) | ↓ |

**Posisi Keuangan Konsolidasian**
Consolidated Financial Position

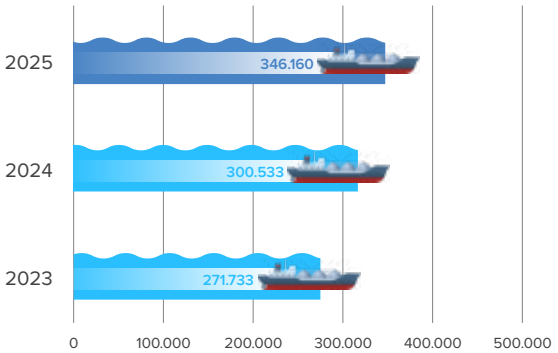
Dalam ribuan USD, kecuali dinyatakan lain
In thousands of USD, unless otherwise stated

| Uraian<br>Description | 2025 | 2024 | 2023 | YoY 2024-2025 (%) | |
|---|---|---|---|---|---|
| **Aset**<br>Assets | | | | | |
| Aset Lancar<br>Current Assets | | | | | |
| Kas dan Setara Kas<br>Cash and Cash Equivalents | 40.664 | 41.139 | 41.374 | (1,16) | ↓ |
| Aset Lancar Lainnya<br>Other Current Assets | 53.136 | 42.418 | 38.368 | 25,26 | ↑ |
| Jumlah Aset Lancar<br>Total Current Assets | 93.800 | 83.557 | 79.742 | 12,26 | ↑ |
| Aset Tidak Lancar<br>Non-Current Assets | | | | | |
| Aset Tetap – Bersih<br>Fixed Assets – Net | 160.021 | 123.118 | 105.619 | 29,97 | ↑ |
| Investasi pada Entitas Asosiasi<br>Investments in Associates | 14.123 | 14.365 | 13.015 | (1,68) | ↓ |
| Aset Tidak Lancar Lainnya<br>Other Non-Current Assets | 78.216 | 79.493 | 73.357 | (1,61) | ↓ |
| Jumlah Aset Tidak Lancar<br>Total Non-Current Assets | 252.360 | 216.976 | 191.991 | 16,31 | ↑ |
| **Jumlah Aset**<br>Total Assets | **346.160** | **300.533** | **271.733** | **15,18** | ↑ |
| **Liabilitas dan Ekuitas**<br>Liabilities and Equity | | | | | |
| Jumlah Liabilitas Jangka Pendek<br>Total Current Liabilities | 81.261 | 53.359 | 44.036 | 52,29 | ↑ |
| Jumlah Liabilitas Jangka Panjang<br>Total Non-Current Liabilities | 92.025 | 73.733 | 62.723 | 24,81 | ↑ |
| **Jumlah Liabilitas**<br>Total Liabilities | **173.286** | **127.092** | **106.759** | **36,35** | ↑ |
| **Ekuitas yang bergabung yang dapat diatribusikan kepada:**<br>Merged Equity Attributable to: | | | | | |
| Pemilik entitas induk<br>Owners of the Parent Entity | 151.765 | 151.630 | 142.405 | 0,09 | ↑ |
| Kepentingan non pengendali<br>Non-Controlling Interests | 21.109 | 21.811 | 22.568 | (3,22) | ↓ |
| Jumlah Ekuitas<br>Total Equity | 172.874 | 173.441 | 164.973 | (0,33) | ↓ |
| **Jumlah Liabilitas dan Ekuitas**<br>Total Liabilities and Equity | **346.160** | **300.533** | **271.733** | **15,18** | ↑ |

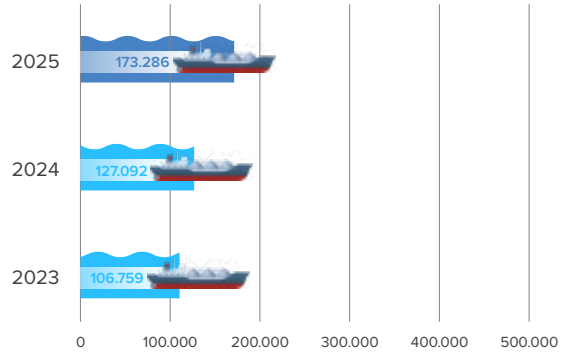
Pendapatan Usaha (USD-ribu)
Operating Revenue (in thousands of USD)



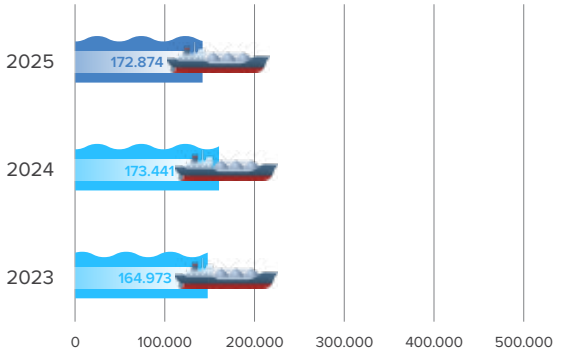

Aset (USD-ribu)
Assets (in thousands of USD)



Liabilitas (USD-ribu)
Liabilities (in thousands of USD)




Ekuitas (USD-ribu)
Equity (in thousands of USD)




**Rasio-rasio Keuangan**
Financial Ratios

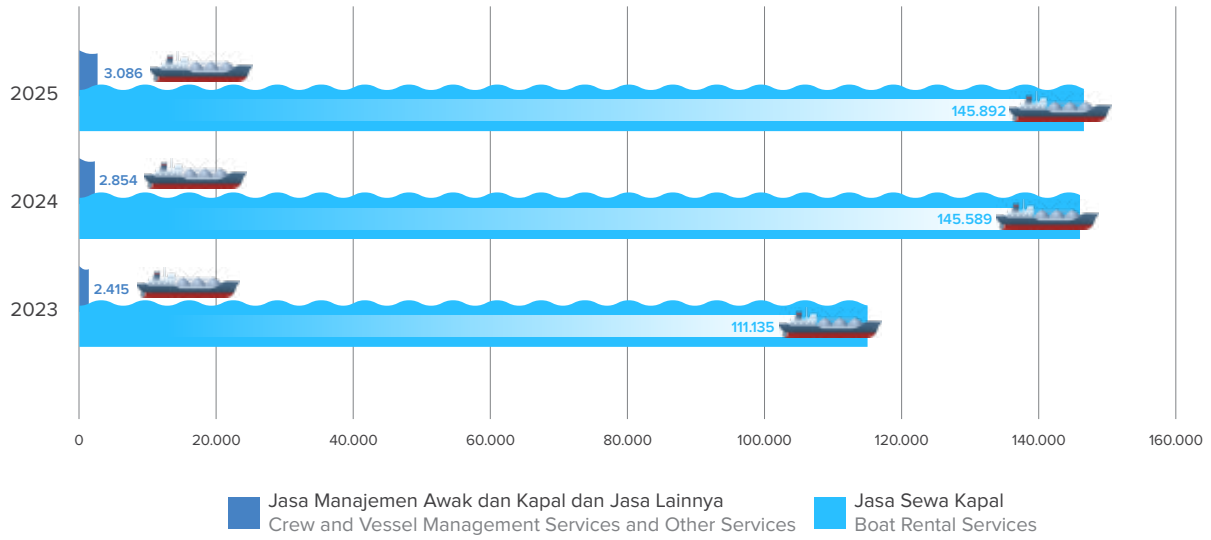
| Perihal<br>Description | 2025 | 2024 | 2023 | YoY 2024-2025 (%) |
|---|---|---|---|---|
| **Profitabilitas**<br>Profitability | | | | |
| Marjin Laba Bersih (%)<br>Net Profit Margin (%) | 2,50 | 10,23 | 11,93 | (7,72) ↓ |
| Laba Bersih terhadap Jumlah Aset (%)<br>Net Profit to Total Assets (%) | 0,93 | 4,35 | 4,67 | (3,41) ↓ |
| Laba Bersih terhadap Jumlah Ekuitas (%)<br>Net Profit to Total Equity (%) | 1,86 | 7,53 | 7,69 | (5,67) ↓ |
| **Aktivitas**<br>Activity | | | | |
| Receivable Turnover Ratio (kali) (times) | 4,22 | 4,42 | 5,24 | (0,20) ↓ |
| Receivable Days (hari) (days) | 86,51 | 82,53 | 69,63 | 3,98 ↓ |
| **Likuiditas dan Solvabilitas**<br>Liquidity and Solvency | | | | |
| Rasio Kas (kali)<br>Cash Ratio (times) | 0,57 | 0,84 | 0,94 | (0,27) ↓ |
| Rasio Lancar (kali)<br>Current Ratio (times) | 1,15 | 1,57 | 1,81 | (0,42) ↓ |
| Rasio Liabilitas terhadap Ekuitas (kali)<br>Liabilities to Equity Ratio (times) | 1,00 | 0,73 | 0,65 | 0,27 ↑ |
| Rasio Liabilitas terhadap Jumlah Aset (kali)<br>Liabilities to Total Assets Ratio (times) | 0,50 | 0,42 | 0,39 | 0,08 ↑ |
| Rasio EBITDA terhadap Beban Keuangan - Bersih (kali)<br>EBITDA to Finance Costs – Net Ratio (times) | 4,02 | 6,41 | 10,70 | (2,39) ↓ |
| Debt Service Coverage Ratio (%) | 1,25 | 3,08 | 4,17 | (1,83) ↓ |

# Ikhtisar Operasi dan Usaha
## Operations and Business Overview

**Ikhtisar Pendapatan per Segmen**
Revenue Overview by Segment

Dalam ribuan USD, kecuali dinyatakan lain
In thousands of USD, unless otherwise stated

| Uraian<br>Description | 2025 | 2024 | 2023 | YoY 2024-2025 (%) | |
|---|---|---|---|---|---|
| Jasa Sewa Kapal<br>Vessel Charter Services | 145.892 | 145.589 | 111.135 | 0,21 | ↑ |
| Jasa Manajemen Awak Kapal, Pengelolaan Kapal dan Jasa Lainnya<br>Crew Management Services, Vessel Management, and Other Services | 3.086 | 2.854 | 2.415 | 8,13 | ↑ |
| Eliminasi<br>Elimination | (20.828) | (20.762) | (7.168) | 0,32 | ↑ |
| **Jumlah Pendapatan Usaha**<br>Total Operating Revenue | **128.150** | **127.681** | **106.382** | **0,37** | ↑ |




**Ikhtisar Operasi***
Operations Overview*

| Perihal<br>Description | Satuan<br>Unit | 2025 | 2024 | 2023 | YoY 2024-2025 (%) | |
|---|---|---|---|---|---|---|
| Kapal yang Dimiliki dan Beroperasi<br>Owned and Operated Vessels | unit | 53 | 47 | 39 | 12,77 | ↑ |
| FSRU | unit | 0 | 0 | 1 | - | |
| Kapal LNG<br>LNG Vessels | unit | 3 | 2 | 2 | 50,00 | ↑ |
| Kapal *Oil*<br>Oil Vessels | unit | 11 | 5 | 6 | 120,00 | ↑ |
| Kapal Petrokimia<br>Petrochemical Vessels | unit | 8 | 11 | 8 | (27,27) | ↓ |
| *Tug Assist* | unit | 22 | 20 | 17 | 10,00 | ↑ |
| *Tug & Barge* | unit | 8 | 8 | 5 | - | |

# Ikhtisar Saham
## Share Overview

| | |
|---|---|
| **Kode Saham: HUMI**<br>Stock Code: HUMI | "Perusahaan melakukan mencatatkan sahamnya melalui penawaran umum perdana saham di Bursa Efek Indonesia (BEI) pada tanggal 9 Agustus 2023."<br>"The Company listed its shares through an initial public offering on the Indonesia Stock Exchange (IDX) on August 9, 2023." |

### Penawaran Umum Perdana Saham

PT Humpuss Maritim Internasional Tbk melakukan Penawaran Umum Perdana Saham sebanyak 2.707.000.000 saham biasa atas nama Saham Baru atau sebanyak 15% dari jumlah seluruh modal ditempatkan dan disetor penuh dalam Perseroan setelah Penawaran Umum Perdana Saham dengan Nilai Nominal Rp100,- setiap saham, dan ditawarkan kepada Masyarakat dengan Harga Penawaran sebesar Rp100,- setiap saham. Jumlah seluruh nilai Penawaran Umum Perdana Saham ini adalah sebanyak Rp270.700.000.000,-.

### Initial Public Offering of Shares

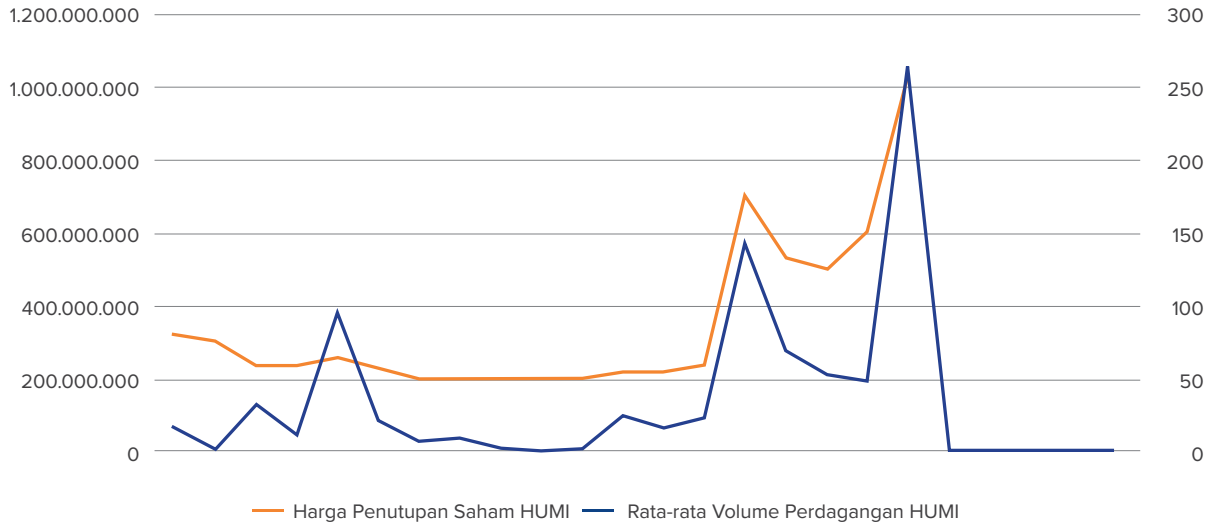
PT Humpuss Maritim Internasional Tbk conducted an Initial Public Offering of Shares of 2,707,000,000 registered ordinary shares as New Shares, representing 15% of the total issued and fully paid-up capital of the Company after the Initial Public Offering. Each share has a par value of Rp100 per share and was offered to the public at an Offering Price of Rp100 per share. The total value of the Initial Public Offering amounted to Rp270,700,000,000.

| **Periode**<br>Period | **Harga Saham (Rp/lembar saham)**<br>Share Price (Rp/share) | | | | **Volume Perdagangan di Pasar Reguler (saham)**<br>Trading Volume on the Regular Market (shares) | **Jumlah Saham Beredar (lembar)**<br>Number of Outstanding Shares (shares) | **Kapitalisasi Pasar (Rp-juta)**<br>Market Capitalization (Rp million) |
|---|---|---|---|---|---|---|---|
| | **Pembukaan**<br>Opening | **Tertinggi**<br>Highest | **Terendah**<br>Lowest | **Penutupan**<br>Closing | | | |
| Januari<br>January | 50 | 59 | 50 | 50 | 729.968.200 | 18.046.515.002 | 902.325.750.100 |
| Februari<br>February | 50 | 55 | 50 | 50 | 204.350.900 | 18.046.516.702 | 902.325.835.100 |
| Maret<br>March | 50 | 51 | 50 | 50 | 41.442.600 | 18.046.517.204 | 902.325.860.200 |
| **Triwulan I**<br>Q I | **50** | **59** | **50** | **50** | **975.761.700** | **18.046.517.204** | **902.325.860.200** |
| April<br>April | 50 | 51 | 50 | 50 | 148.963.900 | 18.046.517.504 | 902.325.875.200 |
| Mei<br>May | 50 | 67 | 50 | 54 | 1.678.485.500 | 18.046.518.315 | 974.511.989.010 |
| Juni<br>June | 54 | 63 | 51 | 54 | 1.126.304.200 | 18.046.520.566 | 974.512.110.564 |
| **Triwulan II**<br>Q II | **50** | **67** | **50** | **54** | **2.953.753.600** | **18.046.520.566** | **974.512.110.564** |
| Juli<br>July | 54 | 67 | 52 | 59 | 2.208.745.900 | 18.046.523.894 | 1.064.744.909.746 |
| Agustus<br>August | 59 | 214 | 59 | 175 | 11.424.322.900 | 18.046.528.601 | 3.158.142.505.175 |
| September<br>September | 175 | 196 | 128 | 133 | 5.757.186.800 | 18.046.597.025 | 2.400.197.404.325 |
| **Triwulan III**<br>Q III | **54** | **214** | **52** | **133** | **19.390.255.600** | **18.046.597.025** | **2.400.197.404.325** |
| Oktober<br>October | 133 | 150 | 112 | 126 | 4.915.198.900 | 18.046.607.241 | 2.273.872.512.366 |
| November<br>November | 126 | 177 | 118 | 149 | 3.873.913.500 | 18.046.609.131 | 2.688.944.760.519 |
| Desember<br>December | 149 | 280 | 151 | 258 | 21.325.201.200 | 18.046.897.702 | 4.656.099.607.116 |
| **Triwulan IV**<br>Q IV | **133** | **280** | **112** | **258** | **30.114.313.600** | **18.046.897.702** | **4.656.099.607.116** |

## Pergerakan Harga Saham

## Share Price Movement

**Grafik Perbandingan Harga Saham HUMI di Sepanjang Periode 2024-2025**
Comparative Chart of HUMI Share Prices Throughout the 2024–2025 Period




## Informasi tentang Aksi Korporasi

Selama tahun 2025, Perusahaan tidak melakukan tindakan korporasi apa pun yang mengakibatkan perubahan pada sahamnya, seperti pemecahan saham, penggabungan saham, saham bonus, perubahan nilai nominal saham, penerbitan surat berharga konversi, atau penambahan atau pengurangan modal.

## Information on Corporate Actions

During 2025, the Company did not carry out any corporate actions that resulted in changes to its shares, such as stock splits, share consolidations, bonus shares, changes in the par value of shares, issuance of convertible securities, or increases or decreases in capital.

## Informasi tentang Aksi Penghentian Sementara Perdagangan Saham (Suspension) dan/atau Penghapusan Pencatatan Saham (Delisting)

## Information on Temporary Suspension of Share Trading and/or Delisting of Shares

| Tanggal<br>Date | Jenis<br>Type | Keterangan<br>Description |
|---|---|---|
| 28 Agustus 2025<br>August 28, 2025 | Saham dan Waran seri I<br>Shares and Series I Warrants | Suspensi sesuai surat bursa pada tanggal 27 Agustus 2025 dalam rangka cooling down.<br>Suspension in accordance with the exchange letter dated August 27, 2025, for cooling-down purposes. |
| 29 Agustus 2025<br>August 29, 2025 | Saham dan Waran seri I<br>Shares and Series I Warrants | Unsuspensi sesuai surat bursa pada tanggal 28 Agustus 2025.<br>Unsuspension in accordance with the exchange letter dated August 28, 2025. |

Di sepanjang tahun 2025, Perusahaan tidak pernah dikenakan sanksi perdagangan saham baik berupa penghentian sementara perdagangan saham (suspension) maupun penghapusan pencatatan saham (delisting) atas saham HUMI di Bursa.

Throughout 2025, the Company was never subject to stock trading sanctions, either in the form of a temporary suspension of share trading or delisting of HUMI shares on the Exchange.

# Informasi tentang Surat Utang serta Pendanaan Bentuk Lainnya

## Information on Debt Securities and Other Forms of Financing

Hingga akhir tahun 2025, Perusahaan tidak memiliki obligasi/sukuk, dan/atau obligasi konversi yang beredar di bursa efek manapun. Perusahaan juga tidak menerbitkan surat utang dalam bentuk Medium Term Notes (MTN) atau surat utang lain dalam bentuk apapun.

As of the end of 2025, the Company did not have any bonds/sukuk and/or convertible bonds outstanding on any stock exchange. The Company also did not issue debt securities in the form of Medium Term Notes (MTN) or any other form of debt instruments.

# Kilas Peristiwa 2025

## 2025 Highlights

### Januari
January



1 Januari 2025
January 1, 2025

**PT Hutama Trans Kencana Tambah Kapal MT Mac Singapore**

**PT Hutama Trans Kencana Adds MT Mac Singapore Vessel**

PT Hutama Trans Kencana, unit usaha HUMI, resmi mengoperasikan kapal, MT Mac Singapore. Kapal berjenis Oil Chemical Tanker ini adalah wujud komitmen HUMI dalam memperkuat lini bisnis dan memberikan pelayanan terbaik untuk pelanggan.
PT Hutama Trans Kencana, a HUMI business unit, officially commenced operations of the MT Mac Singapore vessel. This Oil Chemical Tanker vessel represents HUMI's commitment to strengthening its business lines and delivering the best services to customers.



17 Januari 2025
January 17, 2025

**HUMI Grup Kick-Off Meeting 2025**

Kick-Off Meeting 2025, sebagai langkah awal perjalanan pertumbuhan HUMI di tahun 2025.
The Kick-Off Meeting 2025 marked the initial step of HUMI's growth journey in 2025.



Januari–Desember 2025
January–December 2025

**BERSAMA - BERbagi untuk seSAMA**

Kegiatan sosial bulanan HUMI Grup BERSAMA (BERbagi untuk seSAMA) diadakan setiap bulan secara berkala. Setiap kegiatan dihadiri oleh 200 anak yatim untuk berbagi kebahagiaan dengan bersilaturahmi serta doa dan santunan.
HUMI Group's monthly social activities under the BERSAMA (Sharing for One Another) program were held regularly each month. Each activity was attended by 200 orphans to share happiness through fellowship, prayers, and donations.

### Februari
February



Januari–Desember 2025
January–December 2025

**In-House Training**

Dengan semangat belajar yang tinggi, ... sesi In-House Training HUMI dengan cluster VIBES, LEAD, dan XPERT selalu menghadirkan topik-topik sesuai kebutuhan baik dari hard skill maupun soft skill.
With a strong spirit of learning, HUMI's In-House Training sessions under the VIBES, LEAD, and XPERT clusters consistently presented topics aligned with both hard-skill and soft-skill development needs.



1 Februari 2025
February 1, 2025

**PT Hutama Trans Kencana Tambah Kapal MT Marlin 88**

**PT Hutama Trans Kencana Adds MT Marlin 88 Vessel**

PT Hutama Trans Kencana, unit usaha HUMI menambah satu unit kapal Oil Tanker, MT Marlin 88, yang memiliki keunggulan fitur cargo heating yang memungkinkan kapal ini tidak hanya mengangkut clean product tetapi juga crude oil atau black oil.
PT Hutama Trans Kencana, a HUMI business unit, added one Oil Tanker vessel, MT Marlin 88, which features cargo heating capabilities, allowing the vessel to transport not only clean products but also crude oil or black oil.



Februari–Maret 2025
February–March 2025

**Program Ramadhan**

**Ramadan Program**

Momen penuh kehangatan saat seluruh karyawan HITS & HUMI Grup berkumpul dalam rangkaian ... kegiatan kebersamaan Ramadhan : KURMA, BERTANDING, BERISI, BERSAMA, dan BUBARAN, seluruh HUMIers berpartisipasi dengan tulus, menciptakan pengalaman yang berkesan dan membahagiakan selama bulan suci ini.
A warm and meaningful moment as all HITS & HUMI Group employees gathered in a series of Ramadan activities: KURMA, BERTANDING, BERISI, BERSAMA, and BUBARAN. All HUMIers participated sincerely, creating memorable and joyful experiences throughout the holy month.

## Maret
March



**18 Maret 2025**
March 18, 2025

### Buka Puasa Bareng Karyawan HUMI 2025
**HUMI Employee Iftar Gathering 2025**

BUBARAN (Buka Bareng Ramadhan) dan BERSAMA (Berbagi untuk sesama), kegiatan yang diselenggarakan di bulan Ramadhan bagi seluruh karyawan HITS dan HUMI Grup. Kegiatan ini bukan cuma soal buka puasa bareng, tapi juga berdoa bersama dan berbagi kebahagiaan dengan adik-adik yayasan panti asuhan. Jajaran Dewan Komisaris dan Direksi turut hadir untuk ikut merasakan kebersamaan yang luar biasa ini.
BERSAMA during Ramadan was not only about breaking the fast together, but also praying together and sharing happiness with children from orphanages. Members of the Board of Commissioners, Board of Directors, and employees attended to experience this extraordinary sense of togetherness.

## April
April




**April, Juli, November 2025**
April, July, November 2025

### PresDir's Corner 2025
**President Director's Corner 2025**

Platform komunikasi yang terbuka antara Direksi PT Humpuss Maritim Internasional Tbk. dengan seluruh karyawan, berdiskusi secara terbuka, dan saling berbagi value. Forum ini juga untuk engagement antar karyawan.
An open communication platform between the Board of Directors of PT Humpuss Maritim Internasional Tbk. and all employees, fostering open discussions and value sharing. This forum also served to enhance employee engagement.

## Mei
May



**8 Mei 2025**
May 8, 2025

### HUMI Surveillance Audit ke-2 untuk sertifikasi 3 ISO, yaitu 9001:2015, ISO 14001:2015, dan ISO 45001:2018
**HUMI Second Surveillance Audit for 3 ISO Certifications HUMI conducted its second surveillance audit for ISO 9001:2015, ISO 14001:2015, and ISO 45001:2018**

Audit ini merupakan bagian dari komitmen HUMI dalam mempertahankan standar internasional di bidang Manajemen Mutu (ISO 9001), Manajemen Lingkungan (ISO 14001) dan Kesehatan dan Keselamatan Kerja (ISO 45001).
certifications as part of its commitment to maintaining international standards in Quality Management, Environmental Management, and Occupational Health and Safety.



**9 Mei 2025**
May 9, 2025

### HUMI Audit ISO 37301 Untuk Pertama Kalinya
**HUMI Conducts Its First ISO 37301 Audit**

Sistem manajemen kepatuhan diaudit, dari dokumen sampai mindset. HUMI percaya, integritas dan transparansi menjadi budaya. Proses audit menunjukkan HUMI memiliki standar tinggi dalam tata kelola perusahaan.
The compliance management system was audited, covering documentation to mindset. HUMI believes integrity and transparency are part of its culture, and the audit demonstrated HUMI's high standards in corporate governance.




**20 Mei 2025**
May 20, 2025

### HUMI - RUPS Tahunan Tahun Buku 2024
**HUMI – Annual General Meeting of Shareholders for FY 2024**

RUPS Tahunan telah menyetujui membagikan dividen kepada pemegang senilai Rp1 per lembar saham. Dividen tersebut mencakup 9,70% laba bersih setelah pajak yang menjadi hak pemilik entitas induk pada tahun buku 2024.
The AGM approved the distribution of dividends to shareholders amounting to Rp1 per share, representing 9.70% of net profit after tax attributable to the owners of the parent entity for fiscal year 2024.



**26 Mei 2025**
May 26, 2025

### IMW 2025, HUMI Ceritakan ESG Roadmap
**IMW 2025: HUMI Presents Its ESG Roadmap**

HUMI Grup tampil hadir di Indonesia Maritime Week 2025 (26–28 Mei),dengan tema ESG (Environmental, Social, Governance), jugamemberikan atensi khusus untuk Secretary General IMO Arsenio Dominguez .... yang menyempatkan berdiskusi di booth HUMI dan menunjukkan ketertarikannya pada visi keberlanjutan HUMI.
HUMI Group participated in Indonesia Maritime Week 2025 (May 26–28) with an ESG (Environmental, Social, Governance) theme and received special attention from the IMO Secretary General, who visited the HUMI booth and expressed interest in HUMI's sustainability vision.

## Juni
June



5 Juni 2025
June 5, 2025

### HUMI X Pantai, Bersih-Bersih Edition
**HUMI X Pantai, Beach Clean-Up Edition**

HUMI Grup menjalankan program Bersih-Bersih Pantai di Pantai Muara Kecil, Desa Muara Teluk Naga (5/6), dalam rangka Hari Lingkungan Hidup Sedunia tanggal 8 Juni 2025. Kegiatan yang dilaksanakan oleh 50 orang karyawan sebagai volunteer terlibat aktif membersihkan kawasan pantai dari sampah dan limbah plastik. Dengan semangat kebersamaan dan kesadaran kolektif, para peserta menunjukkan bahwa perubahan besar bisa dimulai dari aksi kecil yang konsisten.
In commemoration of World Environment Day on June 8, 2025, HUMI Group carried out a beach clean-up program at Muara Kecil Beach, Muara Teluk Naga Village. Fifty employee volunteers actively participated in cleaning coastal areas from waste and plastic debris.



6 Juni 2025
June 6, 2025

### HUMI Grup Menyalurkan Hewan Kurban untuk Sesama
**HUMI Group Distributes Qurban Animals**

HUMI Grup menyalurkan 9 ekor sapi yang disitribusikan ke masyarakat sekitar kantor HUMI, Jakarta. Semangat berkorban dan saling membantu akan terus hidup di setiap langkah operasional HUMI.
HUMI Group distributed nine cows to communities around HUMI's Jakarta office, continuing the spirit of sacrifice and mutual assistance in all HUMI operations.

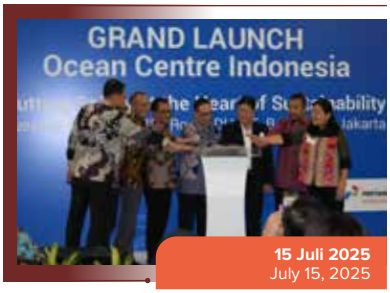


24 Juni 2025
June 24, 2025

### HTC Akuisisi TB Trans Pacific 201
**HTC Acquires TB Trans Pacific 201**

PT Humpuss Transportasi Curah, anak usaha HUMI mengakuisisi 1 unit tug boat (kapal tunda), TB Trans Pacific 201, untuk merespon meningkatnya kebutuhan pasar untuk layanan kapal tunda di Indonesia.
PT Humpuss Transportasi Curah, a HUMI subsidiary, acquired one tugboat, TB Trans Pacific 201, to respond to increasing market demand for tugboat services in Indonesia.

## Juli
July




15 Juli 2025
July 15, 2025

### HUMI Menjadi Bagian Ocean Centre Indonesia
**HUMI Becomes Part of Ocean Centre Indonesia**

Ocean Centre Indonesia, bagian dari UN Global Compact yang didukung penuh oleh Bappenas, resmi diluncurkan pada 15 Juli 2025 sebagai wadah kolaborasi yang menempatkan keselamatan, khususnya bagi pelaut dan pekerja di industri kemaritiman. HUMI mendukung penuh misi ini sebagai bagian dari komitmen perusahaan terhadap penguatan ekonomi laut yang berkelanjutan.
Ocean Centre Indonesia, part of the UN Global Compact supported by Bappenas, was officially launched. HUMI fully supports this mission as part of its commitment to strengthening a sustainable blue economy.



21 Juli 2025
July 21, 2025

### Introducing TMSA 3, Enhancing Safety Culture & Operational Excellence

Introducing TMSA 3, mengajak seluruh peserta IHT untuk memahami pentingnya membangun budaya keselamatan secara menyeluruh. Sesi ini menjadi momen belajar bersama bagi seluruh karyawan dari berbagai bidang, TMSA 3 bukan sekadar standar teknis, tetapi landasan untuk menciptakan lingkungan kerja yang aman, tertib, dan berkelanjutan.
This session invited all IHT participants to understand the importance of building a comprehensive safety culture. TMSA 3 is not merely a technical standard but a foundation for creating a safe, orderly, and sustainable working environment.

## Agustus
August



8 Agustus 2025
August 8, 2025

### Transformasi Berstandar Global, HUMI Kantongin 4 ISO
**Global Standard Transformation: HUMI Secures 4 ISO Certifications**

Mulai dari mutu, lingkungan, keselamatan kerja, hingga kepatuhan, HUMI kini makin mantap melangkah dengan standar internasional sebagai fondasi utama operasional di bidang Manajemen Mutu (ISO 9001), Manajemen Lingkungan (ISO 14001) dan Kesehatan dan Keselamatan Kerja (ISO 45001) dan Kepatuhan (ISO 37301).
HUMI strengthened its operations with international standards covering Quality Management (ISO 9001), Environmental Management (ISO 14001), Occupational Health and Safety (ISO 45001), and Compliance (ISO 37301).



**11 Agustus 2025**
August 11, 2025

### Change Agent 2025, Our Value for a Sustainable Growth

Para Change Agent HUMI melalukan rangkaian pembelajaran, diskusi, dan aktivitas seru, bukan hanya memahami HUMI Values. Change Agent HUMI siap menginfluence karyawan HUMI Grup lainnya untuk bersama-sama membawa energi positif dan mendorong perubahan ke arah yang lebih baik.
HUMI Change Agents participated in learning sessions, discussions, and activities to internalize HUMI Values and inspire positive change across the HUMI Group.



**14 Agustus 2025**
August 14, 2025

### PR Practitioners of the Year 2025 Category Spokepersons

Penghargaan kepada VP Corporate Secretary HUMI pada Indonesia PR Practitioner of The Year 2025 – Spokesperson Category by MIX Magazine/SWA.
HUMI's VP Corporate Secretary received the Indonesia PR Practitioner of the Year 2025 – Spokesperson Category award from MIX Magazine/SWA.



**16 Agustus 2025**
August 16, 2025

### Dari HUMI Untuk Merah Putih

Perayaan HUT RI ke-80 menyatukan seluruh karyawan HUMI dalam satu barisan, satu suara, dan satu semangat. Wujud kebersamaan yang selalu hidup di HUMI, merayakan merah putih dengan berbagai lomba yang meriah.
The celebration of Indonesia's 80th Independence Day united all HUMI employees in shared spirit through festive competitions.

## September
September



**22 Agustus 2025**
August 22, 2025

### Keel Laying Ceremony, Peletakan Lunas Pembangunan 2 Unit Kapal SPHB
**Keel Laying Ceremony for 2 SPHB Vessels**

PT Humpuss Transportasi Curah, anak usaha HUMI resmi melaksanakan Keel Laying Ceremony pembangunan 2 unit Kapal Self Propeller Hopper Barge (SPHB), di Tegal, untuk memperkuat infrastruktur maritim serta mendukung agenda Pemerintah dalam meningkatkan konektivitas pelayaran domestik.
PT Humpuss Transportasi Curah held the keel laying ceremony for two Self-Propelled Hopper Barge vessels in Tegal, supporting maritime infrastructure and domestic shipping connectivity.



**3 September 2025**
September 3, 2025

### HUMI Raih 3 Awards di OSH Asia's Summit 2025
**HUMI Wins 3 Awards at OSH Asia's Summit 2025**

HUMI berhasil meraih tiga penghargaan bergengsi di ajang OSH Asia's Summit 2025, hal ini sebagai pengakuan atas komitmen HUMI dalam menjaga standar K3, bukti nyata dari kerja keras seluruh tim HSE HUMI Grup yang secara konsisten menjadikan K3 sebagai budaya, bukan sekadar kewajiban di lingkungan kerja.
HUMI won three prestigious awards at the OSH Asia's Summit 2025. This serves as recognition of HUMI's commitment to upholding occupational safety and health (OSH) standards and is tangible proof of the hard work of the entire HUMI Group HSE team, which has consistently fostered a culture of OSH—not merely treating it as an obligation in the workplace.



**4 September 2025**
September 4, 2025

### HTC Tambah Kapal Tunda TB Jeneponto
**HTC Adds Tugboat TB Jeneponto 01**

PT Humpuss Transportasi Curah, anak usaha HUMI menambah armada kapal tunda TB Jeneponto 01, untuk memperkuat posisi HUMI di pasar nasional, dan mewujudkan komitmen dalam mendukung ekosistem pelabuhan Indonesia.
PT Humpuss Transportasi Curah added TB Jeneponto 01 to strengthen HUMI's national market position.



**4 September 2025**
September 4, 2025

### HUMI Peduli, HUMI Berbagi, Drops of Life untuk Sesama
**HUMI Cares: Drops of Life for Others**

Merayakan 9 tahun perjalanan, HUMI berkolaborasi dengan PMI, dimanfaatkan para karyawan untuk menebarkan kebaikan melalui donor darah HUMI Grup.
Celebrating its 9th anniversary, HUMI collaborated with PMI in a blood donation program.



**12 September 2025**
September 12, 2025

### HUMI Play Fest 2025

Keseruan HUMI Play Fest dalam rangka Ulang Tahun ke-9, permainan santai untuk Game Console & Gaple di Playfest, untuk meningkatkan teamwork antar anak usaha.
The excitement of HUMI Play Fest as part of HUMI's 9th Anniversary, featuring casual games such as game consoles and gaple at Playfest to strengthen teamwork among subsidiaries.



**13 September 2025**
September 13, 2025

### HUMI Mini Soccer 2025

Setiap gol adalah hasil kerja tim. HUMI Mini Soccer 2025 di Ulang Tahun HUMI ke-9 mengajarkan arti sinergi di setiap langkah.
Every goal is the result of teamwork. HUMI Mini Soccer 2025, held as part of HUMI's 9th Anniversary, taught the meaning of synergy in every step.



14 September 2025
September 14, 2025

### HUMI Sport Fiesta 2025

Pertandingan Bulutangkis dan Tenis Meja di HUMI Sport Fiesta 2025 dalam rangka Ulang Tahun HUMI ke-9, dari lapangan untuk mencapai kebersamaan.
Badminton and table tennis competitions at HUMI Sport Fiesta 2025 in celebration of HUMI's 9th Anniversary, fostering togetherness from the court.




18 September 2025
September 18, 2025

### HUMI Enviromental Day

HUMI Environmental Day menghidupkan nilai keberlanjutan di setiap sudut kantor. Small actions, big impact.
HUMI Environmental Day brings sustainability values to life in every corner of the office. Small actions, big impact.



21 September 2025
September 21, 2025

### HUMI Fun Run, Synergy 2025

HUMI FUN RUNNINC 2025 dalam rangka Ulang Tahun HUMI ke-9 "SYNERGY" hadir untuk merayakan semangat kebersamaan, kesehatan, dan masa depan yang lebih baik, hadir lebih dari 500 orang karyawan HUMI Grup.
HUMI FUN RUNNING 2025, held as part of HUMI's 9th Anniversary with the theme "SYNERGY," celebrated togetherness, health, and a better future, attended by more than 500 HUMI Group employees.

## Oktober
Oktober




23 September 2025
September 23, 2025

### SRM Summit 2025, Hutama Trans Raih Award
**SRM Summit 2025, Hutama Trans Wins Award**

PT Hutama Trans Kencana (Matrans), unit usaha HUMI di segmen Oil & Chemical Tanker di bawah kendali PT PCS Internasional (PCSI) berhasil meraih penghargaan "The Most Active Shipowner of The Year" pada ajang Supplier Relationship Management Summit 2025 yang diselenggarakan oleh PT Pertamina International Shipping (23/9).
PT Hutama Trans Kencana (Matrans), a HUMI business unit in the Oil & Chemical Tanker segment under PT PCS Internasional (PCSI), won "The Most Active Shipowner of the Year" award at the Supplier Relationship Management Summit 2025 organized by PT Pertamina International Shipping (September 23).



2 Oktober 2025
October 2, 2025

### HUMI Loyalty Program

HUMI memberikan apresiasi kepada karyawan dengan masa pengabdian lebih dari 15 tahun.
Humi provides recognition to employees with more than 15 years of service.



7 Oktober 2025
October 7, 2025

### HUMI Raih Dua Penghargaan dari Infobrand
**HUMI Wins Two Awards from Infobrand**

HUMI meraih Top Corporate Award 2025 dan Top Executive Award 2025 dari Infobrand menjadi bukti komitmen HUMI untuk terus tumbuh secara kinerja keuangan, menjaga reputasi, dan memberikan added value untuk pemegang saham dan stakeholder lainnya.
HUMI received the Top Corporate Award 2025 and Top Executive Award 2025 from Infobrand, demonstrating HUMI's commitment to continued financial performance growth, reputation management, and providing added value to shareholders and other stakeholders.



9 Oktober 2025
October 9, 2025

### Direktur Utama HUMI, Most Innovative CEO Awards 2025
**HUMI President Director, Most Innovative CEO Awards 2025**

Kepemimpinan yang kuat Direktur Utama HUMI menunjukkan bahwa inovasi bagian dari budaya, asksi tersebut mendapatkan apresiasi dari The Iconomics sebagai "The 50 Most Innovative CEO 2025".
The strong leadership of HUMI's President Director shows that innovation is part of the culture. This achievement was recognized by The Iconomics with the title "The 50 Most Innovative CEO 2025."



10 Oktober 2025
October 10, 2025

### Value HUMI Raih Anugerah Utama pada Anugerah Inovasi Indonesia 2025
**HUMI Values Win Grand Award at Indonesia Innovation Awards 2025**

Program Internalisasi Value HUMI menerima Anugerah Utama dari IDX Channel, Anugerah Inovasi Indonesia 2025. HUMI bukan perusahaan yang hanya fokus pada operasional dan kepatuhan regulasi, namun juga menempatkan aspek budaya menjadi strategi utama.
The HUMI Values Internalization Program received the Grand Award from IDX Channel at the Indonesia Innovation Awards 2025. HUMI is not a company focused solely on operations and regulatory compliance, but also places culture as a core strategic pillar.



14 Oktober 2025
October 14, 2025

### GTSI Tambah Kapal Danaputri 1
**GTSI Adds Danaputri 1 Vessel**

Danaputri 1 sebagai tonggak baru bagi PT GTS Internasional Tbk, anak usaha HUMI, dengan panjang 283 meter, lebar 43 meter, dan dilengkapi dengan kapasitas gas alam cair (LNG) sebesar 145.000 meter kubik serta sistem penahanan yang canggih.
Danaputri 1 marks a new milestone for PT GTS Internasional Tbk, a HUMI subsidiary. The vessel is 283 meters long, 43 meters wide, and equipped with a liquefied natural gas (LNG) capacity of 145,000 cubic meters along with an advanced containment system.



**15 Oktober 2025**
October 15, 2025

### Ocean Centre Indonesia Workshop Series #4 : HUMI Tegaskan Komitmen Keselamatan Maritim

**Ocean Centre Indonesia Workshop Series #4: HUMI Reaffirms Commitment to Maritime Safety**

Ocean Centres Indonesia menyelenggarakan Workshop Seri #4: "Membangun Kapasitas Keselamatan di Industri Maritim", mempertemukan para pemimpin dari pemerintah, akademisi, dan industri — termasuk HUMI yang berbagi praktik terbaik, tantangan, dan solusi inovatif terkait manajemen keselamatan operasional dan budaya safety di lingkungan kerja maritim, khususnya LNG.
Ocean Centres Indonesia organized Workshop Series #4, "Building Safety Capacity in the Maritime Industry," bringing together leaders from government, academia, and industry—including HUMI—to share best practices, challenges, and innovative solutions related to operational safety management and safety culture in the maritime workplace, particularly LNG.



**17 Oktober 2025**
October 17, 2025

### ITB Power Up Series, HUMI Membangun Generasi Muda Siap Masuk Pasar Kerja

**ITB Power Up Series, HUMI Builds Work-Ready Young Generation**

HUMI mengambil peran secara aktif di ITB Power Up Series, program pembekalan generasi muda, khususnya mahasiswa dan fresh graduate, dengan keterampilan penting dalam mempersiapkan diri memasuki dunia kerja.
HUMI took an active role in the ITB Power Up Series, a program aimed at equipping young people, especially students and fresh graduates, with essential skills to prepare for entering the workforce.



**31 Oktober 2025**
31 Oktober 2025

### "HUMI Goes to Titian Karier Terpadu ITB

**HUMI Goes to Titian Karier Terpadu ITB**

HUMI hadir di Titian Karier ITB 2025, membawa semangat keberlanjutan dalam dunia maritim. Melalui sesi dialog, HUMI berbagi pengalaman tentang penerapan nilai ESG dalam setiap lini operasional HUMI untuk untuk menginspirasi generasi muda dan membangun masa depan industri maritim yang berkelanjutan.
HUMI participated in Titian Karier ITB 2025, bringing the spirit of sustainability to the maritime sector. Through dialogue sessions, HUMI shared experiences on implementing ESG values across all operational lines to inspire the younger generation and build a sustainable future for the maritime industry.

## November
November



**4 November 2025**
November 4, 2025

### PCSI Tambah Armada Hummingbird, Kapal LPG Ramah Lingkungan

**PCSI Adds Hummingbird Fleet, Eco-Friendly LPG Vessel**

PT PCS Internasional, anak usaha HUMI menambah armada — Kapal LPG Hummingbird, berkapasitas 3.815 DWT, khusus untuk mengangkut berbagai jenis LPG Mix yang dilengkapi dengan teknologi ramah lingkungan yang mencerminkan langkah nyata HUMI dalam mengintegrasikan prinsip ESG di setiap operasionalnya.
PT PCS Internasional, a HUMI subsidiary, added a new fleet—the Hummingbird LPG vessel with a capacity of 3,815 DWT—designed to transport various types of LPG Mix and equipped with environmentally friendly technology, reflecting HUMI's tangible steps in integrating ESG principles into all its operations.




**5 November 2025**
November 5, 2025

### HUMI Raih Penghargaan Ganda di Bisnis Indonesia Logistric Awards 2025

**HUMI Wins Double Awards at Bisnis Indonesia Logistic Awards 2025**

HUMI berhasil meraih dua penghargaan di Bisnis Indonesia Logistic Awards 2025 sebagai Perusahaan Pelayaran Tanker Terbaik dan The Best CEO. Penghargaan ini menjadi bukti komitmen HUMI dalam menjaga standar keselamatan, efisiensi, dan kualitas layanan terbaik di industri maritim.
HUMI won two awards at the Bisnis Indonesia Logistic Awards 2025 as Best Tanker Shipping Company and The Best CEO. These awards demonstrate HUMI's commitment to maintaining high standards of safety, efficiency, and service quality in the maritime industry.



**14 November 2025**
November 14, 2025

### HUMI Raih Penghargaan Indonesia Logistics & Transport Awards 2025

**HUMI Wins Indonesia Logistics & Transport Awards 2025**

HUMI meraih Platinum Award dalam kategori Matured Company pada ajang bergengsi The Best Indonesia Logistics and Transport Award 2025 yang diselenggarakan oleh Economic Review.
HUMI received the Platinum Award in the Matured Company category at the prestigious The Best Indonesia Logistics and Transport Award 2025 organized by Economic Review.

## Desember
December




12 Desember 2025
December 12, 2025

### HUMI Raih VERIFIED BADGE pada Indeks Integritas Bisnis Lestari (INSTAR) 2025
### HUMI Receives VERIFIED BADGE at the Sustainable Business Integrity Index (INSTAR) 2025

HUMI meraih VERIFIED BADGE pada ajang Indeks Integritas Bisnis Lestari (INSTAR) 2025 diselenggarakan oleh @tempodotco , Transparency International Indonesia (TII), dan Institute for Strategic Initiatives (ISI) dengan skor 81,22. Capaian ini mencerminkan kinerja keberlanjutan yang positif melalui komitmen pada etika bisnis, perlindungan tenaga kerja dan penerapan K3, serta pengelolaan limbah dan emisi yang terpantau dengan baik.
HUMI received the VERIFIED BADGE at the Sustainable Business Integrity Index (INSTAR) 2025, organized by @tempodotco, Transparency International Indonesia (TII), and the Institute for Strategic Initiatives (ISI), with a score of 81.22. This achievement reflects positive sustainability performance through commitments to business ethics, labor protection and occupational health and safety implementation, as well as well-monitored waste and emissions management.



17 Desember 2025
December 17, 2025

### Humpuss Maritim Group Christmas Lunch 2025

HUMI merayakan Natal dengan berkumpul dengan karyawan yang merayakannya untuk berbagi rasa syukur, mempererat persaudaraan, dan menguatkan semangat menghadapi tahun yang baru dalam sebuah jamuan bersama.
HUMI celebrated Christmas by gathering with employees who celebrate the occasion to share gratitude, strengthen bonds, and reinforce the spirit of welcoming the new year through a shared luncheon.



19 Desember 20255
December 19, 2025

### HUMI Group Kick-Off Meeting 2026

Kick-Off Meeting 2026 menjadi momentum HUMI Grup untuk menyamakan langkah, memperkuat sinergi antar segmen usaha, hingga komitmen implementasi ESG dibahas secara menyeluruh sebagai fondasi pertumbuhan HUMI Grup yang berkelanjutan, beretika, dan bertanggung jawab.
The Kick-Off Meeting 2026 became a momentum for the HUMI Group to align steps, strengthen synergy across business segments, and comprehensively discuss ESG implementation commitments as the foundation for sustainable, ethical, and responsible growth of the HUMI Group.

# Penghargaan dan Sertifikasi
## Awards and Certifications

### Penghargaan Tahun 2025 Berskala Internasional  2025 International Awards

| HUMI as The Member of The UN Global Compact<br>HUMI as a Member of the UN Global Compact | |
|---|---|
| **Deskripsi Penghargaan:**<br>Award Description: | Penghargaan ini diberikan sebagai bentuk pengakuan atas bergabungnya Perseroan sebagai anggota resmi UN Global Compact, sebuah inisiatif globa yang mendorong perusahaan untuk menerapkan prinsip-prinsip keberlanjutan dalam bidang hak asasi manusia, ketenagakerjaan, lingkungan, dan anti-korupsi. Keanggotaan ini mencerminkan komitmen Perseroan dalam menjalankan praktik bisnis yang bertanggung jawab serta mendukung pencapaian Tujuan Pembangunan Berkelanjutan (SDGs)<br>This award is granted as a form of recognition for the Company's official membership in the UN Global Compact, a global initiative that encourages companies to implement sustainability principles in the areas of human rights, labor, environment, and anti-corruption. This membership reflects the Company's commitment to conducting responsible business practices and supporting the achievement of the Sustainable Development Goals (SDGs). |
| **Pemberi Penghargaan:**<br>Awarder: | UN Global Compact |
| **Acara/Kegiatan:**<br>Event/Activity: | Serah Terima Membership Sertifikasi UNGC kepada Corporate Secretary Perseroan<br>Handover of UN Global Compact Membership Certification to the Company's Corporate Secretary |
| **Tanggal Diberikan:**<br>Date Given: | 21 Februari 2025<br>February 21, 2025 |




| Penghargaan Indonesia PR Practitioners of the Year 2025, Kategori Spokepersons: Okty Saptarini PR Practitioners of the Year 2025<br>Category Spokepersons Indonesia PR Practitioners of the Year 2025 Award, Spokepersons Category: Okty Saptarini | |
|---|---|
| **Deskripsi Penghargaan:**<br>Award Description: | Ajang penghargaan ini merupakan acara tahunan yang memberikan apresiasi kepada para praktisi Public Relations (Humas) dari berbagai industri di seluruh Indonesia. Proses seleksi dan penjurian yang ketat dilakukan oleh para ahli berpengalaman di bidang komunikasi dan pemasaran. Pada ajang ini, VP Corporate Secretary HUMI, Okty Saptarini, meraih penghargaan pada kategori Spokepersons.<br>This award event is an annual ceremony that provides appreciation to Public Relations (Humas) practitioners from various industries throughout Indonesia. A rigorous selection and judging process is conducted by experienced experts in the fields of communication and marketing. At this event, VP Corporate Secretary of HUMI, Okty Saptarini, won an award in the Spokepersons category. |
| **Pemberi Penghargaan:**<br>Awarder: | Mix Marketing (SWA Group) |
| **Acara/Kegiatan:**<br>Event/Activity: | Indonesia PR Practitioners of the Year 2025 |
| **Tanggal Diberikan:**<br>Date Given: | 14 Agustus 2025 |

| OSH Asia's Summit 2025 : The Best Occupational Safety and Health Performance in Maritime Industry<br>OSH Asia's Summit 2025 : The Best Occupational Safety and Health Performance in Maritime Industry | |
|---|---|
| **Deskripsi Penghargaan:**<br>Award Description: | Penghargaan yang diberikan kepada perusahaan atas komitmen praktik keselamatan dan kesehatan kerja (K3) yang luar biasa.<br>An award given to companies for outstanding commitment to occupational safety and health (K3) practices. |
| **Pemberi Penghargaan:**<br>Awarder: | First Indonesia |
| **Acara/Kegiatan:**<br>Event/Activity: | OSH Asia's Summit 2025 |
| **Tanggal Diberikan:**<br>Date Given: | 3 September 2025<br>September 3, 2025 |

| OSH Asia's Summit 2025 : The Best Workplace Placement and Expansion<br>OSH Asia's Summit 2025 : The Best Workplace Placement and Expansion | |
|---|---|
| **Deskripsi Penghargaan:**<br>Award Description: | Penghargaan yang diberikan kepada perusahaan atas komitmen praktik keselamatan dan kesehatan kerja (K3) yang luar biasa.<br>An award given to companies for outstanding commitment to occupational safety and health (K3) practices. |
| **Pemberi Penghargaan:**<br>Awarder: | First Indonesia |
| **Acara/Kegiatan:**<br>Event/Activity: | OSH Asia's Summit 2025 |
| **Tanggal Diberikan:**<br>Date Given: | 3 September 2025<br>September 3, 2025 |

| OSH Asia's Summit 2025 : The Best Leadership on OSH Culture<br>OSH Asia's Summit 2025 : The Best Leadership on OSH Culture | |
|---|---|
| **Deskripsi Penghargaan:**<br>Award Description: | Penghargaan yang diberikan kepada perusahaan atas komitmen praktik keselamatan dan kesehatan kerja (K3) yang luar biasa.<br>An award given to companies for outstanding commitment to occupational safety and health (K3) practices. |
| **Pemberi Penghargaan:**<br>Awarder: | First Indonesia |
| **Acara/Kegiatan:**<br>Event/Activity: | OSH Asia's Summit 2025 |
| **Tanggal Diberikan:**<br>Date Given: | 3 September 2025<br>September 3, 2025 |

| SRM Summit 2025, Hutama Trans Kencana TheThe Most Active Shipowner of the Year<br>SRM Summit 2025, Hutama Trans Kencana TheThe Most Active Shipowner of the Year | |
|---|---|
| **Deskripsi Penghargaan:**<br>Award Description: | Anak perusahaan HUMI, yaitu PT PCS Internasional (PCSI) melalui PT Hutama Trans Kencana (Matrans) meraih penghargaan The Most Active Shipowner of The Year atas keaktifannya dalam mengikuti 159 tender yang diadakan oleh PT Pertamina International Shipping (PIS) sepanjang tahun 2024, dan menjadikannya vendor yang paling aktif. Selain kuantitas partisipasi, Matrans juga dinilai unggul secara kualitatif dalam hal ketepatan waktu (on-time performance), sikap proaktif, serta konsistensi dalam memberikan layanan prima.<br>Award Description: A subsidiary of HUMI, namely PT PCS Internasional (PCSI) through PT Hutama Trans Kencana (Matrans), won The Most Active Shipowner of the Year award for its active participation in 159 tenders held by PT Pertamina International Shipping (PIS) throughout 2024, making it the most active vendor. In addition to the quantity of participation, Matrans was also judged to be qualitatively superior in terms of on-time performance, proactive attitude, and consistency in providing excellent service. |
| **Pemberi Penghargaan:**<br>Awarder: | PT Pertamina International Shipping (PIS) |
| **Acara/Kegiatan:**<br>Event/Activity: | Supplier Relationship Management Summit 2025 |
| **Tanggal Diberikan:**<br>Date Given: | 23 September 2025<br>September 3, 2025 |

| **Top Corporate Award 2025 : Good Performing Public Company, Based On Digital Corporate Brand Awareness, Revenue and Nett Profit Aspects**<br>Top Corporate Award 2025 : Good Performing Public Company, Based On Digital Corporate Brand Awareness, Revenue and Nett Profit Aspects | |
|---|---|
| **Deskripsi Penghargaan:**<br>Award Description: | Penghargaan TOP Corporate Award 2025 diberikan kepada HUMI atas keberhasilannya dalam mencapai kinerja keuangan yang solid serta reputasi perusahaan yang positif di ranah digital maupun publik. Penilaian ini didasarkan pada tiga aspek utama: kesadaran merek korporat secara digital (digital corporate brand awareness), pertumbuhan pendapatan dan aset, serta peningkatan laba bersih yang konsisten.<br>The TOP Corporate Award 2025 was given to HUMI for its success in achieving solid financial performance and a positive corporate reputation in the digital and public spheres. This assessment is based on three main aspects: digital corporate brand awareness, revenue and asset growth, and consistent net profit increase. |
| **Pemberi Penghargaan:**<br>Awarder: | Infobrand.id |
| **Acara/Kegiatan:**<br>Event/Activity: | Top Corporate Award 2025 |
| **Tanggal Diberikan:**<br>Date Given: | 7 Oktober 2025<br>October 7, 2025 |

| **Great Leader of the Year: Tirta HidayatTop Executive Award 2025 : Great Leader of the Year**<br>Great Leader of the Year: Tirta HidayatTop Executive Award 2025 : Great Leader of the Year | |
|---|---|
| **Deskripsi Penghargaan:**<br>Award Description: | Penghargaan TOP Corporate Award 2025, kategori Great Leader of The Year diberikan kepada Bapak Tirta Hidayat yang diakui kepemimpinan visionernya dalam membawa HUMI mencapai kinerja luar biasa, mulai dari pertumbuhan pendapatan dan profitabilitas, hingga konsistensi perusahaan dalam memberikan nilai tambah bagi para pemegang saham.<br>The TOP Corporate Award 2025, Great Leader of the Year category, was given to Mr. Tirta Hidayat, who is recognized for his visionary leadership in leading HUMI to achieve extraordinary performance, ranging from revenue growth and profitability to the company's consistency in providing added value for shareholders. |
| **Pemberi Penghargaan:**<br>Awarder: | Infobrand.id |
| **Acara/Kegiatan:**<br>Event/Activity: | TOP Executive Award 2025 |
| **Tanggal Diberikan:**<br>Date Given: | 7 Oktober 2025<br>October 7, 2025 |

| **The 50 Most Innovative CEO Awards 2025**<br>The 50 Most Innovative CEO Awards 2025 | |
|---|---|
| **Deskripsi Penghargaan:**<br>Award Description: | Penghargaan The 50 Most Innovative CEO Award 2025 diberikan kepada Bapak Tirta Hidayat sebagai bentuk pengakuan atas kepemimpinan inovatif serta kontribusi signifikan beliau terhadap kemajuan perusahaan.<br>The TOP Corporate Award 2025, Great Leader of the Year category, was given to Mr. Tirta Hidayat, who is recognized for his visionary leadership in leading HUMI to achieve extraordinary performance, ranging from revenue growth and profitability to the company's consistency in providing added value for shareholders. |
| **Pemberi Penghargaan:**<br>Awarder: | Iconomics |
| **Acara/Kegiatan:**<br>Event/Activity: | The 50 Most Innovative CEO Awards 2025 |
| **Tanggal Diberikan:**<br>Date Given: | 9 Oktober 2025<br>October 9, 2025 |

| **Penghargaan Anugerah UtamaAnugerah Utama IDX Anugerah Inovasi Indonesia 2025**<br>Penghargaan Anugerah UtamaAnugerah Utama IDX Anugerah Inovasi Indonesia 2025 | |
|---|---|
| **Deskripsi Penghargaan:**<br>Award Description: | HUMI meraih penghargaan Anugerah Utama atas keberhasilan Program Internalisasi Value HUMI, yang memperkuat komitmen perusahaan terhadap inovasi berbasis nilai.<br>HUMI won the Anugerah Utama award for the success of the HUMI Value Internalization Program, which strengthens the company's commitment to value-based innovation. |
| **Pemberi Penghargaan:**<br>Awarder: | IDX Channel |
| **Acara/Kegiatan:**<br>Event/Activity: | Anugerah Inovasi Indonesia 2025 |
| **Tanggal Diberikan:**<br>Date Given: | 10 Oktober 2025<br>October 10, 2025 |

| **Best Tanker Shipping CompanyBisnis Indonesia Logistric Awards 2025 : Kategori Peruahaan Pelayaran Tanker**<br>Best Tanker Shipping CompanyBisnis Indonesia Logistric Awards 2025 : Kategori Peruahaan Pelayaran Tanker | |
|---|---|
| **Deskripsi Penghargaan:**<br>Award Description: | Penghargaan ini diberikan kepada HUMI sebagai Perusahaan Pengapalan Tanker Terbaik, yang merupakan pengakuan atas kinerja operasional dan keuangan HUMI yang kuat dan unggul terutama dalam menyediakan layanan transportasi laut untuk komoditas energi, serta pengakuan atas komitmen HUMI terhadap standar keselamatan, efisiensi, dan kualitas layanan di Industri Maritim.<br>This award was given to HUMI as the Best Tanker Shipping Company, which is recognition of HUMI's strong and superior operational and financial performance, especially in providing sea transportation services for energy commodities, as well as recognition of HUMI's commitment to safety standards, efficiency, and service quality in the Maritime Industry. |
| **Pemberi Penghargaan:**<br>Awarder: | Bisnis Indonesia |
| **Acara/Kegiatan:**<br>Event/Activity: | Bisnis Indonesia Logistic Awards (BILA) 2025 |
| **Tanggal Diberikan:**<br>Date Given: | 5 November 2025<br>November 5, 2025 |

| **Bisnis Indonesia Logistric Awards 2025 : Best CEO - Tirta Hidayat**<br>Bisnis Indonesia Logistric Awards 2025 : Best CEO - Tirta Hidayat | |
|---|---|
| **Deskripsi Penghargaan:**<br>Award Description: | Bapak Tirta Hidayat selaku Direktur Utama HUMI, terpilih sebagai The Best CEO pada ajang Bisnis Indonesia Logistics Awards (BILA) 2025. Pengakuan bergengsi ini diberikan atas kepemimpinan visioner Bapak Tirta Hidayat yang berhasil membawa HUMI meraih pertumbuhan signifikan, menerapkan strategi bisnis yang solid, serta mendorong transformasi dan efisiensi di tengah dinamika industri logistik dan maritim.<br>Mr. Tirta Hidayat, as the President Director of HUMI, was selected as The Best CEO at the Bisnis Indonesia Logistics Awards (BILA) 2025. This prestigious recognition was given for the visionary leadership of Mr. Tirta Hidayat, who successfully led HUMI to achieve significant growth, implemented a solid business strategy, and encouraged transformation and efficiency amidst the dynamics of the logistics and maritime industry. |
| **Pemberi Penghargaan:**<br>Awarder: | Bisnis Indonesia |
| **Acara/Kegiatan:**<br>Event/Activity: | Bisnis Indonesia Logistic Awards (BILA) 2025 |
| **Tanggal Diberikan:**<br>Date Given: | 5 November 2025<br>November 5, 2025 |

| **VERIFIED Badge (Skor: 81,22)VERIFIED BADGE pada Indeks Integritas Bisnis Lestari (INSTAR) 2025**<br>VERIFIED Badge (Skor: 81,22)VERIFIED BADGE pada Indeks Integritas Bisnis Lestari (INSTAR) 2025 | |
|---|---|
| **Deskripsi Penghargaan:**<br>Award Description: | HUMI meraih VERIFIED Badge dengan skor 81,22 sebagai pengakuan dan bukti nyata atas komitmen HUMI pada praktik tata kelola ESG, etika bisnis, K3, dan pengelolaan emisi yang efektif.<br>HUMI achieved a VERIFIED Badge with a score of 81.22 as recognition and concrete evidence of HUMI's commitment to ESG governance practices, business ethics, K3, and effective emission management. |
| **Pemberi Penghargaan:**<br>Awarder: | Tempo Data Science, Transparency International, and the Institute for Strategic Initiatives (ISI) |
| **Acara/Kegiatan:**<br>Event/Activity: | Indeks Integritas Bisnis Lestari (INSTAR) 2025 |
| **Tanggal Diberikan:**<br>Date Given: | 12 Desember 2025<br>December 12, 2025 |

| **Penghargaan PLATINUM, Kategori Matured CompanyThe Best Indonesia Logistics & Transport Awards 2025 : Category Matured Company**<br>Penghargaan PLATINUM, Kategori Matured CompanyThe Best Indonesia Logistics & Transport Awards 2025 : Category Matured Company | |
|---|---|
| **Deskripsi Penghargaan:**<br>Award Description: | HUMI meraih penghargaan PLATINUM kategori Matured Company atas keunggulan dan kematangan kinerja HUMI di sektor logistik dan transportasi.<br>HUMI won the PLATINUM award in the Matured Company category for the excellence and maturity of HUMI's performance in the logistics and transportation sector. |
| **Pemberi Penghargaan:**<br>Awarder: | Economic Review |
| **Acara/Kegiatan:**<br>Event/Activity: | The Best Indonesia Logistics & Transport Awards (ILTA) 2025 |
| **Tanggal Diberikan:**<br>Date Given: | 14 November 2025<br>November 14, 2025 |

# Sertifikasi yang Masih Berlaku di Tahun 2025
## Certifications Valid in 2025

| No. | Sertifikat<br>Certificate | Lembaga Sertifikasi yang Mengeluarkan<br>Issuing Certification Body | Tanggal Diterbitkan<br>Date Issued | Masa Berlaku<br>Validity Period |
|---|---|---|---|---|
| **PT Humpuss Maritim Internasional Tbk.** | | | | |
| 1 | ISO 9001:2015 | PT Asia Cipta Management | 25 Agustus 2023<br>August 25, 2023 | 24 Agustus 2026<br>August 24, 2026 |
| 2 | ISO 14001:2015 | PT Asia Cipta Management | 25 Agustus 2023<br>August 25, 2023 | 24 Agustus 2026<br>August 24, 2026 |
| 3 | ISO 45001:2018 | PT Asia Cipta Management | 25 Agustus 2023<br>August 25, 2023 | 24 Agustus 2026<br>August 24, 2026 |
| 4 | ISO 37301:2021 | PT Indosystema Mutu Sertifiaksi | 21 Juli 2025<br>July 21, 2025 | 20 Juli 2028<br>July 20, 2028 |
| 5 | DOC | Kementerian Perhubungan Laut<br>Ministry of Sea Transportation | 15 Januari 2025<br>January 15, 2025 | 14 Januari 2030<br>January 14, 2030 |
| 6 | SMC | Kementerian Perhubungan Laut<br>Ministry of Sea Transportation | 15 Januari 2025<br>January 15, 2025 | 14 Januari 2030<br>January 14, 2030 |
| **PT PCS Internasional** | | | | |
| 1 | DOC (Document of Compliance) | BKI | 31-OktOktober- 2023<br>October 31, 2023 | 16 Juli 2028<br>July 16, 2028 |
| 2 | ISO 9001:2015 | BV | 14 November 2025<br>November 14, 2025 | 27 November 2028<br>November 27, 2028 |
| 3 | ISO 14001:2015 | BV | 14 November 2025<br>November 14, 2025 | 27 November 2028<br>November 27, 2028 |
| 4 | ISO 45001:2018 | BV | 14 November 2025<br>November 14, 2025 | 27 November 2028<br>November 27, 2028 |
| **PT PCS Internasional (Matrans)** | | | | |
| 1 | CSMS | PERTAMINA | 17 Juli 2024<br>July 17, 2024 | 16 Juli 2026<br>July 16, 2026 |
| 2 | SMC MT Griya Melayu | Kementrian Perhubungan<br>Ministry of Transportation | 28 Februari 2023<br>February 28, 2023 | 17 November 2027<br>November 17, 2027 |
| 3 | ISSC  MT Griya Melayu | KPLP | 12 September 2022<br>September 12, 2022 | 12 Agustus 2027<br>August 12, 2027 |
| 4 | SMC MT Griya Cirebon | Biro Klasifikasi Indonesia<br>Indonesian Classification Bureau | 7 Oktober 2025<br>October 7, 2025 | 21 April 2030<br>April 21, 2030 |
| 5 | ISSC MT Griya Cirebon | Kementerian Perhubungan Direktorat Jenderal Perhubungan Laut<br>Ministry of Transportation – Directorate General of Sea Transportation | 29 April 2025<br>April 29, 2025 | 8 November 2029<br>November 8, 2029 |
| 6 | PSA MT Griya Cirebon | PT Pertamina | 5 Desember 2025<br>December 5, 2025 | 22 April 2025<br>April 22, 2025 |
| 7 | SMC MT Griya Jawa | Kementerian Perhubungan Direktorat Jenderal Perhubungan Laut<br>Ministry of Transportation – Directorate General of Sea Transportation | 5 April 2024<br>April 5, 2024 | 10 Oktober 2028<br>October 10, 2028 |
| 8 | ISSC MT Griya Jawa | Kementerian Perhubungan Direktorat Jenderal Perhubungan Laut<br>Ministry of Transportation – Directorate General of Sea Transportation | 5 April 2024<br>April 5, 2024 | 10 Oktober 2028<br>October 10, 2028 |
| 9 | PSA MT Griya Jawa | PT Pertamina | 14 Desember 2025<br>December 14, 2025 | 26 Maret 2026<br>March 26, 2026 |
| 10 | SMC MT Semar 77 | Biro Klasifikasi Indonesia | 25 Juli 2025<br>July 25, 2025 | 9 Oktober 2030<br>October 9, 2030 |

| No. | Sertifikat<br>Certificate | Lembaga Sertifikasi yang Mengeluarkan<br>Issuing Certification Body | Tanggal Diterbitkan<br>Date Issued | Masa Berlaku<br>Validity Period |
|---|---|---|---|---|
| 11 | ISSC MT Semar 77 | Kementerian Perhubungan Direktorat Jenderal Perhubungan Laut<br>Ministry of Transportation – Directorate General of Sea Transportation | 7 November 2022<br>November 7, 2022 | 27 April 2026<br>April 27, 2026 |
| 12 | PSA MT Semar 77 | PT Pertamina | 25 Juli 2025<br>July 25, 2025 | 9 Januari 2030<br>January 9, 2030 |
| 13 | ISSC MT Griya Enim | Kementerian Perhubungan Direktorat Jenderal Perhubungan Laut<br>Ministry of Transportation – Directorate General of Sea Transportation | 21 Juli 2025<br>July 21, 2025 | 16 Maret 2030<br>March 16, 2030 |
| 14 | PSA MT Griya Enim | PT Pertamina | 21 Desember 2025<br>December 21, 2025 | 23 April 2026<br>April 23, 2026 |
| 15 | SMC MT Hanyo Glory | KEMENTRIAN PERHUBUNGAN<br>Ministry of Transportation | 26 Februari 2023<br>February 26, 2023 | 15-Mei-2028<br>May 15, 2028 |
| 16 | ISSC MT Hanyo Glory | KPLP | 04 Mei 2023<br>May 4, 2023 | 28 November 2027<br>November 28, 2027 |
| 17 | SMC MT New Stella | Biro Klasifikasi Indonesia<br>Indonesian Classification Bureau | 24 April 2025<br>April 24, 2025 | 27 Oktober 2029<br>October 27, 2029 |
| 18 | ISSC New Stella | Kementerian Perhubungan Direktorat Jenderal Perhubungan Laut<br>Ministry of Transportation – Directorate General of Sea Transportation | 19 Juni 2025<br>June 19, 2025 | 30 November 2029<br>November 30, 2029 |
| 19 | PSA MT New Stella | PT Pertamina | 22 Desember 2025<br>December 22, 2025 | 7 April 2026<br>April 7, 2026 |
| 20 | SMC MT Asian Rigel | Kementrian Perhubungan<br>Ministry of Transportation | 30 April 2024<br>April 30, 2024 | 18 Desember 2028<br>December 18, 2028 |
| 21 | ISSC MT Asian Rigel | KPLP | 27 Maret 2023<br>March 27, 2023 | 07 Januari 2028<br>January 7, 2028 |
| 22 | PSA SIRE PERTAMINA MT Asian Rigel | PERTAMINA | 15-Okt-2025<br>October 15, 2025 | 02 Desember 2026<br>December 2, 2026 |
| 23 | SMC MT Arahan | Kementrian Perhubungan<br>Ministry of Transportation | 08 September 2024<br>September 8, 2024 | 05 Desember 2029<br>December 5, 2029 |
| 24 | ISSC MT Arahan | KPLP | 25 Maret 2023<br>March 25, 2023 | 28 November 2028<br>November 28, 2028 |
| 25 | PSA SIRE PERTAMINA MT Arahan | PERTAMINA | 5 Desember 2025<br>December 5, 2025 | 13 April 2026<br>April 13, 2026 |
| 26 | SMC MT Griya Sunda | Kementrian Perhubungan<br>Ministry of Transportation | 18 September 2024<br>September 18, 2024 | 15 Juni 2029<br>June 15, 2029 |
| 27 | ISSC MT Griya Sunda | KPLP | 29 November 2024<br>November 29, 2024 | 14 Juni 2029<br>June 14, 2029 |
| 28 | PSA SIRE PERTAMINA MT Griya Sunda | PERTAMINA | 25 November 2024<br>November 25, 2024 | 03 April 2026<br>April 3, 2026 |
| 29 | SMC MT Mutiara Global | Kementrian Perhubungan<br>Ministry of Transportation | 25 Juli 2025<br>July 25, 2025 | 22 Januari 2030<br>January 22, 2030 |
| 30 | ISSC MT Mutiara Global | KPLP | 31 Juli 2025<br>July 31, 2025 | 11 Maret 2026<br>March 11, 2026 |
| 31 | PSA SIRE PERTAMINA MT Mutiara Global | PERTAMINA | 28 November 2025<br>November 28, 2025 | 9 April 2026<br>April 9, 2026 |
| 32 | SMC MT Griya Ambon | Kementerian Perhubungan Direktorat Jenderal Perhubungan Laut<br>Ministry of Transportation – Directorate General of Sea Transportation | 14 April 2025<br>April 14, 2025 | 17 September 2030<br>September 17, 2030 |
| 33 | PSA MT Griya Ambon | PT Pertamina | 10 April 2025 | 12 Oktober 2029 |
| 34 | ISSC MT Mac Singapore | KPLP | 7 Mei 2025<br>May 7, 2025 | 11 November 2029<br>November 11, 2029 |

| No. | Sertifikat<br>Certificate | Lembaga Sertifikasi yang Mengeluarkan<br>Issuing Certification Body | Tanggal Diterbitkan<br>Date Issued | Masa Berlaku<br>Validity Period |
|---|---|---|---|---|
| 35 | PSA SIRE PERTAMINA MT Mac Singapore | PERTAMINA | 10 Desember 2025<br>December 10, 2025 | 23 Maret 2026<br>March 23, 2026 |
| 36 | SMC MT Marlin 88 | KEMENTRIAN PERHUBUNGAN<br>Ministry of Transportation | 26 Juni 2023<br>June 26, 2023 | 25 Juni 2028<br>June 25, 2028 |
| 37 | ISSC MT Marlin 88 | KPLP | 15 Agustus 2023<br>August 15, 2023 | 27 Juli 2026<br>July 27, 2026 |
| 38 | SMC LPG/C Griya Nias | KEMENTRIAN PERHUBUNGAN<br>Ministry of Transportation | 15 November 2025<br>November 15, 2025 | 21 Januari 2026<br>January 21, 2026 |
| 39 | ISSC LPG/C Griya Nias | KPLP | 18 November 2025<br>November 18, 2025 | 17 Mei 2026<br>May 17, 2026 |
| 40 | PSA SIRE PERTAMINA LPG/C Griya Nias | PERTAMINA | 4 Desember 2025<br>December 4, 2025 | 4 Agustus 2026<br>August 4, 2026 |
| | CSMS | PERTAMINA | 17 Juli 2024 | 16 Juli 2026 |
| | SMC MT Griya Melayu | KEMENTRIAN PERHUBUNGAN | 28 Februari 2023 | 17 November 2027 |
| | ISSC MT Griya Melayu | KPLP | 12 September 2022 | 12 Agustus 2027 |
| PT PCS Internasional Matrako | | | | |
| 1 | DOC (Document of Compliance) | BKI | 15 Maret 2023<br>March 15, 2023 | 7 November 2027<br>November 7, 2027 |
| 2 | ISO 9001:2015 | BV | 02 Januari 2025<br>January 2, 2025 | 01 Januari 2028<br>January 1, 2028 |
| 3 | ISO 14001:2015 | BV | 02 Januari 2025<br>January 2, 2025 | 01 Januari 2028<br>January 1, 2028 |
| 4 | ISO 45001:2018 | BV | 02 Januari 2025<br>January 2, 2025 | 01 Januari 2028<br>January 1, 2028 |
| 5 | CSMS | PERTAMINA | 8 Mei 2025<br>May 8, 2025 | 7 Januari 2027<br>January 7, 2027 |
| 6 | ISSC LPG Jabbar Energy | Kementerian Perhubungan Direktorat Jenderal Perhubungan Laut<br>Ministry of Transportation – Directorate General of Sea Transportation | 17 April 2025<br>April 17, 2025 | 9 Oktober 2029<br>October 9, 2029 |
| 7 | ISSC MT Anargya I | KPLP | 17 Desember 2025<br>December 17, 2025 | 11 April 2026<br>April 11, 2026 |
| 8 | PSA SIRE PERTAMINA MT Anargya I | PERTAMINA | 17 Desember 2025 | 21 Maret 2026 |
| 9 | SMC MT Griya Bugis | KEMENTRIAN PERHUBUNGAN<br>Ministry of Transportation | 1 Desember 2025<br>Desember 1, 2025 | 17 November 2027<br>November 17, 2027 |
| 10 | ISSC MT Griya Bugis | KPLP | 9 Desember 2022<br>December 9, 2022 | 8 Desember 2027<br>December 8, 2027 |
| PT Humolco LNG Indonesia | | | | |
| 1 | DOC | Kementerian Perhubungan RI<br>Ministry of Transportation of the Republic of Indonesia | 18 September 2022<br>September 18, 2022 | 17 September 2027<br>September 17, 2027 |
| 2 | ISO 9001:2015 | Class NK | 27 Oktober 2023<br>October 27, 2023 | 26 Oktober 2026<br>October 26, 2026 |
| 3 | ISO 14001:2015 | Class NK | 27 Oktober 2023<br>October 27, 2023 | 26 Oktober 2026<br>October 26, 2026 |
| 4 | ISO 45001:2018 | Class NK | 27 Oktober 2023<br>October 27, 2023 | 26 Oktober 2026<br>October 26, 2026 |
| 5 | SMC Ekaputra-1 | Kementerian Perhubungan RI<br>Ministry of Transportation of the Republic of Indonesia | 18 Agustus 2022<br>August 18, 2022 | 1 Maret 2027<br>March 1, 2027 |
| 6 | ISSC Ekaputra-1 | Kementerian Perhubungan RI<br>Ministry of Transportation of the Republic of Indonesia | 19 Maret 2022<br>March 19, 2022 | 18 Maret 2027<br>March 18, 2027 |

| No. | Sertifikat<br>Certificate | Lembaga Sertifikasi yang Mengeluarkan<br>Issuing Certification Body | Tanggal Diterbitkan<br>Date Issued | Masa Berlaku<br>Validity Period |
|---|---|---|---|---|
| 7 | SMC Triputra | Kementerian Perhubungan RI<br>Ministry of Transportation of the Republic of Indonesia | 18 September 2021<br>September 18, 2021 | 17 September 2026<br>September 17 2026 |
| 8 | ISSC Triputra | Kementerian Perhubungan RI<br>Ministry of Transportation of the Republic of Indonesia | 22 Maret 2025<br>March 22 2025 | 11 April 2020<br>April 11 2020 |
| 9 | SMC Jawa Satu | Kementerian Perhubungan RI<br>Ministry of Transportation of the Republic of Indonesia | 2 Maret 2022<br>2 March 2022 | 13 September 2026<br>September 13 2026 |
| 10 | ISSC Jawa Satu | Kementerian Perhubungan RI<br>Ministry of Transportation of the Republic of Indonesia | 19 Juni 2021<br>June 19 2021 | 18 Juni 2026<br>June 18 2026 |
| 11 | ISSC Danaputri 1 | Kementerian Perhubungan RI<br>Ministry of Transportation of the Republic of Indonesia | 4 November 2025<br>November 4 2025 | 3 Mei 2026<br>May 3 2026 |
| 12 | IOPP (International Oil Pollution Prevention Certificate) | Kementerian Perhubungan RI<br>Indonesia Ministry Of Transportation | 19 Maret 2025<br>March 19, 2025 | 15 Maret 2026<br>March 15, 2026 |
| 13 | IAPP (International Air Pollution Prevention Certificate) | Kementerian Perhubungan RI<br>Indonesia Ministry Of Transportation | 09 Desember 2024<br>December 9, 2024 | 05 Desember 2027<br>December 5, 2027 |
| 14 | ISPP (International Sewage Pollution Prevention Certificate) | Kementerian Perhubungan RI<br>Indonesia Ministry Of TransportationIndonesia Ministry Of Transportation | 09 Desember 2024<br>December 9, 2024 | 05 Desember 2027<br>December 5, 2027 |
| 15 | Certificate of Water Quality Control | Kementerian Kesehatan RI<br>Maret Ministry Of HealthIndonesia Ministry Of Health | 21 Juli 2025<br>July 21, 2025 | 20 Januari 2026<br>January 20, 2026 |
| 16 | International Ballast Water Management Certificate | Kementerian Perhubungan RI<br>Indonesia Ministry Of Transportation | 09 Desember 2024<br>December 9, 2024 | 05 Desember 2027<br>December 5, 2027 |
| 17 | Internasional Energy Efficiency Certificate | Kementerian Perhubungan RI<br>Indonesia Ministry Of Transportation | 15 November 2021<br>November 15, 2021 | N/A |
| 18 | National Anti Foulling System Certificate | Kementerian Perhubungan RI<br>Indonesia Ministry Of Transportation | 14 Desember 2023<br>December 14, 2023 | 26 Maret 2026<br>March 26, 2026 |
| 19 | Certificate of Insurance Removal Wreck | Kementerian Perhubungan RI<br>Indonesia Ministry Of Transportation | 02 Februari 2025<br>February 2, 2025 | 20 Februari 2026<br>February 20, 2026 |
| 20 | Ship Sanitation Control Exemption Certificate | Kementerian Kesehatan RI<br>Indonesia Ministry Of Health | 21 Juli 2025<br>July 21, 2025 | 20 Januari 2026<br>January 20, 2026 |
| 21 | Medical Chest Certificate | Kementerian Kesehatan RI<br>IndonesiaMaret Ministry Of Health | 21 Juli 2025<br>July 21, 2025 | 20 Januari 2026<br>January 20, 2026 |
| 22 | Drug and Alcohol Test | Klinik IndosehMaretat 2003 | 15 Maret 2025<br>MaMaretrch 15, 2025 | 15 Maret 2027<br>March 15, 2027 |
| 23 | IHM Certificate (Inventory of Hazardous Materials Certificate) | Kementerian Perhubungan RI<br>Indonesia Ministry Of Transportation | 14 Maret 2025<br>March 14, 2025 | 05 Desember 2027<br>December 5, 2027 |
| PT Humpuss Transportasi Curah | | | | |
| 1 | Safety Management Certificate (SMC) | BKI | 03 Maret 2023<br>March 3, 2023 | 03 Maret 2028<br>March 3, 2028 |
| 2 | Document of Compliance (DOC) | BKI | 09 Mei 2023<br>May 9, 2023 | 09 Mei 2028<br>May 9, 2028 |
| 3 | ISO 9001:2015 | AMTIVO | 26 Februari 2025<br>February 26, 2025 | 26 Februari 2028<br>February 26, 2028 |
| 4 | ISO 14001:2015 | AMTIVO | 26 Februari 2025<br>February 26, 202526 Februari 2025 | 26 Februari 2028<br>February 26, 202826 Februari 2028 |
| 5 | ISO 45001:2018 | AMTIVO | 26 Februari 2025<br>February 26, 202526 Februari 2025 | 26 Februari 2028<br>February 26, 202826 Februari 2028 |

| No. | Sertifikat<br>Certificate | Lembaga Sertifikasi yang Mengeluarkan<br>Issuing Certification Body | Tanggal Diterbitkan<br>Date Issued | Masa Berlaku<br>Validity Period |
|---|---|---|---|---|
| **PT MCS Internasional** | | | | |
| 1 | Seafarer Recruitment and Placement Service Providers | Lembaga Sertifikasi Class NK | 25 Juli 2025<br>July 25, 2025 | 16 Oktober 2026<br>October 16, 2026 |
| 2 | Maritime Labour Convention | Lembaga Sertifikasi Class NK | 25 Juli 2025<br>July 25, 2025 | 16 Oktober 2026<br>October 16, 2026 |
| 3 | Program Jaminan Sosial dalam Hubungan Kerja di Luar Jam Kerja (Program JSHK)<br>Social Security Program in Work Relations Outside of Working Hours (JSHK Program) | Asuransi Umum Bumiputera Muda 1967 | 14 Februari 2024<br>February 14, 2024 | |
| 4 | ISO 9001:2015 | Lembaga Sertifikasi Class NK | 24 Juli 2025<br>July 24, 2025 | 24 Juli 2028<br>July 24, 2028 |
| 5 | ISO 45001:2018 | Peers Quality Assurance Ltd | 16 Agustus 2025<br>August 16, 2025 | 16 Agustus 2026<br>August 16, 2026 |
| 6 | Surat Ijin Usaha Perekrutan & Penempatan Awak Kapal (SIUPPAK)<br>SIUPPAK - Business License for Recruitment & Placement of Ship Crew | Kementerian Perhubungan Direktorat Jenderal Perhubungan Laut<br>Ministry of Transportation Directorate General of Sea Transportation | 16 September 2015<br>September 16, 2015 | 16 September 2026<br>September 16, 2026 |
| 7 | Konsorsium Perusahaan Pengawakan Kapal<br>Consortium of Ship Manning Companies | CIMA (Consortium of Indonesian Manning Agencies) | 21 Mei 2025<br>May 21, 2025 | 21 Mei 2026<br>May 21, 2026 |
| **PT ETSI Hutama Maritim** | | | | |
| 1 | The Medical First Aid (MFA) | Dirjen Perhubungan Laut<br>Director General of Sea Transportation | 13 September 2021<br>September 13, 2021 | 13 September 2026<br>September 13, 2026 |
| 2 | Advance Code of Safety for Ship Using Gas or Other Low Flashpoint Fuels (IGF Code) | Dirjen Perhubungan Laut<br>Director General of Sea Transportation | 13 September 2021<br>September 13, 2021 | 13 September 2026<br>September 13, 2026 |
| 3 | Basic Code of Safety for Ship Using Gas or Other Low Flashpoint Fuels (IGF Code) | Dirjen Perhubungan Laut<br>Director General of Sea Transportation | 13 September 2021<br>September 13, 2021 | 14 September 2026<br>September 14, 2026 |
| 4 | The Medical Care On Board Ship (MC) | Dirjen Perhubungan Laut<br>Director General of Sea Transportation | 13 September 2021<br>September 13, 2021 | 15 September 2026<br>September 15, 2026 |
| 5 | The Basic Training for Oil and Chemical Tanker Cargo Operations (BOCT) | Dirjen Perhubungan Laut<br>Director General of Sea Transportation | 15 Agustus 2022<br>August 15, 2022 | 15 Agustus 2027<br>August 15, 2027 |
| 6 | The Crisis Management and Human Behavior (CMHBT) | Dirjen Perhubungan Laut<br>Director General of Sea Transportation | 15 Agustus 2022<br>August 15, 2022 | 15 Agustus 2027<br>August 15, 2027 |
| 7 | The Crowd Management | Dirjen Perhubungan Laut<br>Director General of Sea Transportation | 15 Agustus 2022<br>August 15, 2022 | 15 Agustus 2027<br>August 15, 2027 |
| 8 | The Dangerous, Hazardous & Harmful Cargoes (IMDG Code) | Dirjen Perhubungan Laut<br>Director General of Sea Transportation | 15 Agustus 2022<br>August 15, 2022 | 15 Agustus 2027<br>August 15, 2027 |
| 9 | The Security Awarness (SAT) | Dirjen Perhubungan Laut<br>Director General of Sea Transportation | 15 Agustus 2022<br>August 15, 2022 | 15 Agustus 2027<br>August 15, 2027 |
| 10 | The Security Training for Saefarer with Designated Security Duties (SDSD) | Dirjen Perhubungan Laut<br>Director General of Sea Transportation | 15 Agustus 2022<br>August 15, 2022 | 15 Agustus 2027<br>August 15, 2027 |
| 11 | The Ship Security Officer (SSO) | Dirjen Perhubungan Laut<br>Director General of Sea Transportation | 15 Agustus 2022<br>August 15, 2022 | 15 Agustus 2027<br>August 15, 2027 |
| 12 | The Advanced Training for Chemical Tanker Cargo Operations (ACT) | Dirjen Perhubungan Laut<br>Director General of Sea Transportation | 15 Agustus 2022<br>August 15, 2022 | 15 Agustus 2027<br>August 15, 2027 |
| 13 | The Advanced Training for Liquefied Gas Tanker Cargo Operations (ALGT) | Dirjen Perhubungan Laut<br>Director General of Sea Transportation | 15 Agustus 2022<br>August 15, 2022 | 15 Agustus 2027<br>August 15, 2027 |
| 14 | The Advanced Training for Oil Tanker Cargo Operations (AOT) | Dirjen Perhubungan Laut<br>Director General of Sea Transportation | 15 Agustus 2022<br>August 15, 2022 | 15 Agustus 2027<br>August 15, 2027 |
| 15 | The Basic Training for Liquefied Gas Tanker Cargo Operations (BLGT) | Dirjen Perhubungan Laut<br>Director General of Sea Transportation | 15 Agustus 2022<br>August 15, 2022 | 15 Agustus 2027<br>August 15, 2027 |

02

# Laporan Manajemen

## Management Reports


| | |
|---|---|
| **Laporan Dewan Komisaris**<br>Board of Commissioners Report | 36 |
| **Laporan Direksi**<br>Board of Directors Report | 45 |






# Laporan Dewan Komisaris
## Board of Commissioners Report



## Mahdan

**Komisaris Utama**
President Commissioner

**Pemegang Saham dan Pemangku Kepentingan yang Terhormat,**

Sepanjang tahun buku 2025, Dewan Komisaris menjalankan fungsi pengawasan secara independen dan objektif dalam mengawal pengelolaan Perseroan oleh Direksi. Tahun 2025 merupakan periode yang diwarnai oleh dinamika industri energi global yang kompleks, termasuk volatilitas harga komoditas, perubahan lanskap geopolitik, serta percepatan transisi energi. Kondisi tersebut menuntut Perseroan untuk tetap adaptif dalam menjaga keseimbangan antara pertumbuhan usaha dan pengelolaan risiko.

Dalam konteks tersebut, Dewan Komisaris memandang bahwa Perseroan mampu mempertahankan kinerja yang resilien serta melanjutkan agenda strategis secara terukur. Upaya Direksi dalam memperkuat kapasitas operasional, meningkatkan kualitas tata kelola, serta mengintegrasikan prinsip keberlanjutan menjadi fondasi penting dalam menjaga keberlangsungan usaha.

Dewan Komisaris juga mencermati bahwa transformasi yang dilakukan Perseroan tidak hanya berorientasi pada pertumbuhan jangka pendek, namun juga diarahkan pada penciptaan nilai jangka panjang. Hal ini tercermin dari penguatan sistem tata kelola, manajemen risiko, serta peningkatan transparansi kepada pemangku kepentingan.

## Fungsi Pengawasan Dewan Komisaris dan Hubungan Kerja dengan Direksi serta Pengawasan terhadap Implementasi Strategi Perusahaan

Dewan Komisaris menjalankan fungsi pengawasan melalui pendekatan yang terstruktur, berbasis risiko, serta berorientasi pada penciptaan nilai jangka panjang. Pengawasan dilakukan melalui rapat berkala, penelaahan laporan kinerja, serta diskusi strategis dengan Direksi terkait arah kebijakan dan implementasi rencana kerja Perseroan. Pendekatan ini memungkinkan Dewan Komisaris untuk memastikan bahwa setiap langkah strategis telah melalui proses analisis yang komprehensif.

Hubungan kerja antara Dewan Komisaris dan Direksi berlangsung secara konstruktif dengan tetap menjaga independensi masing-masing organ. Dewan Komisaris secara aktif memberikan arahan dan rekomendasi strategis, termasuk dalam pengambilan keputusan investasi yang memiliki dampak material terhadap posisi keuangan Perseroan.

**Dear Honorable Shareholders and Stakeholders,**

Throughout the 2025 fiscal year, the Board of Commissioners carried out its supervisory function independently and objectively in overseeing the Company management by the Board of Directors. The year 2025 was marked by complex dynamics in the global energy industry, including commodity price volatility, shifts in the geopolitical landscape, and the acceleration of the energy transition. These conditions required the Company to remain adaptive in maintaining a balance between business growth and risk management.

From this perspective, the Board of Commissioners is of the view that the Company has been able to sustain resilient performance while continuing to advance its strategic agenda in a measured manner. The Board of Directors' efforts to strengthen operational capacity, enhance the quality of corporate governance, and integrate sustainability principles have formed a critical foundation for safeguarding business continuity.

The Board of Commissioners also notes that the Company's transformation initiatives are not solely focused on short-term growth, but are also directed toward long-term value creation. This is reflected in the strengthening of governance systems, risk management practices, and increased transparency to stakeholders.

## Oversight by the Board of Commissioners, Its Collaboration with the Board of Directors, and Monitoring of the Company's Strategic Implementation

The Board of Commissioners performs an oversight function through a structured, risk-based approach oriented toward long-term value creation. Oversight is conducted through regular meetings, reviews of performance reports, and strategic discussions with the Board of Directors regarding policy direction and the implementation of the Company's work plans. This approach enables the Board of Commissioners to ensure that each strategic initiative has undergone a comprehensive analytical process.

The collaboration between the Board of Commissioners and the Board of Directors is conducted constructively while maintaining the independence of each governing body. The Board of Commissioners actively provides direction and strategic recommendations, including in investment decision-making that has a material impact on the Company's financial position.

Dalam konteks implementasi strategi, Dewan Komisaris memberikan perhatian khusus terhadap realisasi belanja modal atau Capital Expenditure (CAPEX), khususnya untuk pembelian kapal sebagai bagian dari penguatan kapasitas operasional. Dewan Komisaris memastikan bahwa investasi tersebut dilakukan secara selektif, berbasis kebutuhan pasar, serta didukung oleh visibilitas pendapatan melalui kontrak jangka menengah dan panjang.

From a strategy implementation perspective, the Board of Commissioners places particular emphasis on the realization of capital expenditures (CAPEX), especially for vessel acquisitions as part of strengthening operational capacity. The Board ensures that such investments are undertaken selectively, based on market demand, and supported by revenue visibility through medium- and long-term contracts.

Terkait dengan sumber pendanaan CAPEX, Dewan Komisaris melakukan pengawasan terhadap struktur pembiayaan yang digunakan, baik melalui kas internal, pinjaman perbankan, maupun skema pendanaan lainnya. Dewan Komisaris menilai bahwa struktur pendanaan yang diterapkan masih berada dalam batas yang prudent dan tidak mengganggu keseimbangan keuangan Perseroan, dengan tetap memperhatikan rasio leverage, likuiditas, serta kemampuan Perseroan dalam memenuhi kewajiban jangka panjang.

With respect to CAPEX funding sources, the Board of Commissioners oversees the financing structure utilized, whether through internal cash, bank borrowings, or other financing schemes. The Board assesses that the financing structure remains within prudent limits and does not disrupt the Company's financial balance, while taking into account leverage ratios, liquidity, and the Company's ability to meet its long-term obligations.

## Penilaian atas Kinerja Direksi mengenai Pengelolaan Perusahaan

Dewan Komisaris menilai bahwa Direksi telah menunjukkan kinerja yang baik dalam mengelola Perseroan sepanjang tahun 2025. Di tengah tantangan industri, Direksi mampu menjaga stabilitas operasional serta melanjutkan agenda ekspansi secara terukur. Pendekatan yang dilakukan mencerminkan keseimbangan antara keberanian dalam mengambil peluang dan kehati-hatian dalam mengelola risiko.

Dewan Komisaris menilai bahwa Direksi telah menjalankan pengelolaan Perseroan secara efektif, termasuk dalam mengambil keputusan strategis terkait ekspansi usaha melalui investasi armada. Langkah ini menunjukkan komitmen Direksi dalam memperkuat posisi Perseroan dalam rantai pasok energi nasional.

Dari sisi kinerja keuangan, Perseroan mencatatkan pendapatan sebesar AS$128,15 juta dan laba tahun berjalan sebesar AS$3,21 juta. Capaian tersebut mencerminkan kemampuan Perseroan dalam menjaga kesinambungan operasional di tengah peningkatan beban pokok pendapatan, biaya keuangan, serta kebutuhan investasi armada yang lebih besar sepanjang tahun 2025.

Dewan Komisaris menilai bahwa Direksi telah menjalankan pengelolaan Perseroan secara efektif, termasuk dalam mengambil keputusan strategis terkait ekspansi usaha melalui investasi armada. Langkah ini menunjukkan komitmen Direksi dalam memperkuat posisi Perseroan dalam rantai pasok energi nasional.

## Assessment of the Board of Directors' Performance in Managing the Company

The Board of Commissioners assesses that the Board of Directors demonstrated strong performance in managing the Company throughout 2025. Amid industry challenges, the Board of Directors was able to maintain operational stability while advancing the expansion agenda in a measured manner. The approach taken reflects a balance between the willingness to capture opportunities and prudence in managing risks.

The Board of Commissioners assesses that the Board of Directors has managed the Company effectively, including in making strategic decisions related to business expansion through fleet investment. This step reflects the Board of Directors' commitment to strengthening the Company's position within the national energy supply chain.

In terms of financial performance, the Company reported revenue of US$128.15 million and net income of US$3.21 million. These results reflect the Company's ability to maintain operational continuity amid rising cost of revenue, financial expenses, and greater fleet investment needs throughout 2025.

The Board of Commissioners assesses that the Board of Directors has managed the Company effectively, including in making strategic decisions related to business expansion through fleet investment. This step reflects the Board of Directors' commitment to strengthening the Company's position within the national energy supply chain.

Dewan Komisaris mencermati bahwa realisasi CAPEX untuk penambahan armada kapal memberikan dampak positif terhadap peningkatan kapasitas operasional dan potensi pendapatan di masa mendatang. Namun demikian, investasi tersebut juga memerlukan pengelolaan yang cermat agar dapat memberikan imbal hasil yang optimal.

The Board of Commissioners further notes that the realization of capital expenditure (CAPEX) for fleet additions has had a positive impact on enhancing operational capacity and future revenue potential. Nevertheless, such investments require careful management to ensure optimal returns.

Dalam hal ini, Dewan Komisaris menilai bahwa Direksi telah cukup prudent dalam mengelola struktur pendanaan, sehingga ekspansi yang dilakukan tidak secara signifikan mengganggu keseimbangan keuangan Perseroan. Ke depan, Dewan Komisaris mendorong agar Direksi terus menjaga keseimbangan antara pertumbuhan dan ketahanan finansial.

In this regard, the Board of Commissioners believes that the Board of Directors has exercised sufficient prudence in managing the financing structure, such that the expansion undertaken has not materially disrupted the Company's financial balance. Going forward, the Board of Commissioners encourages the Board of Directors to continue maintaining a balance between growth and financial resilience.

Sebagai bagian dari fungsi pengawasan, Dewan Komisaris juga mendorong Direksi untuk terus meningkatkan kualitas pertumbuhan, optimalisasi aset, serta integrasi ESG dalam pengambilan keputusan strategis guna memastikan keberlanjutan usaha.

As part of its supervisory function, the Board of Commissioners also encourages the Board of Directors to further enhance the quality of growth, optimize asset utilization, and integrate ESG considerations into strategic decision-making to ensure business sustainability.

## Pandangan atas Prospek Usaha Tahun 2026 yang Disusun Direksi

## Perspective on the Company's 2026 Business Prospects as Presented by the Board of Directors

Dewan Komisaris memandang bahwa prospek usaha tahun 2026 tetap berada dalam jalur pertumbuhan yang positif. Kebutuhan distribusi energi domestik yang tinggi serta peran strategis sektor maritim dalam rantai pasok energi menjadi faktor utama yang mendukung prospek tersebut.

The Board of Commissioners views the Company's business prospects for 2026 as remaining on a positive growth trajectory. Strong domestic energy distribution demand, along with the strategic role of the maritime sector in the energy supply chain, is a key factor supporting this outlook.

Selain itu, peluang pada sektor energi transisi, khususnya LNG, membuka ruang pengembangan usaha bagi Perseroan. Dewan Komisaris menilai bahwa strategi yang disusun Direksi telah mempertimbangkan peluang tersebut secara memadai.

In addition, opportunities in the energy transition sector, particularly LNG, provide avenues for the Company's business development. The Board of Commissioners considers that the strategy formulated by the Board of Directors has adequately taken these opportunities into account.

Namun demikian, Dewan Komisaris menekankan pentingnya disiplin dalam pelaksanaan strategi serta penguatan efisiensi operasional. Pengelolaan risiko yang prudent menjadi faktor kunci dalam menjaga stabilitas kinerja di tengah ketidakpastian.

Nevertheless, the Board of Commissioners emphasizes the importance of disciplined strategy execution and the strengthening of operational efficiency. Prudent risk management remains a key factor in maintaining performance stability amid uncertainty.

Dengan pendekatan yang terukur dan berkelanjutan, Dewan Komisaris meyakini bahwa Perseroan memiliki kemampuan untuk memanfaatkan peluang yang ada sekaligus menjaga ketahanan bisnis dalam jangka panjang.

With a measured and sustainable approach, the Board of Commissioners believes the Company is well-positioned to capitalize on existing opportunities while maintaining long-term business resilience.

## Pandangan Atas Penerapan Tata Kelola Perusahaan Dan ESG

Dewan Komisaris menilai bahwa penerapan tata kelola perusahaan di Perseroan telah menunjukkan perkembangan yang signifikan. Perseroan tidak hanya memenuhi ketentuan regulasi yang berlaku, tetapi juga secara proaktif mengadopsi praktik terbaik yang mengacu pada standar internasional dan nasional.

Implementasi prinsip transparansi, akuntabilitas, responsibilitas, independensi, dan kewajaran telah menjadi bagian dari budaya organisasi. Selain itu, penguatan kebijakan internal, peningkatan sistem pengendalian, serta pengembangan struktur tata kelola menunjukkan komitmen Perseroan dalam meningkatkan kualitas governance.

Selain itu, Perseroan juga memiliki Whistleblowing System (WBS) atau sistem pelaporan pelanggaran yang berfungsi sebagai saluran pengaduan atas pelanggaran praktik GCG dengan mengedepankan kerahasiaan pelapor. Dewan Komisaris memandang bahwa WBS telah menjadi bagian penting dalam menjaga integritas dan budaya kepatuhan di lingkungan Perseroan. Sistem ini memberikan sarana bagi pelaporan dugaan pelanggaran secara aman dan rahasia.

Pengelolaan WBS dilakukan secara profesional dengan memastikan bahwa setiap laporan ditindaklanjuti secara objektif dan independen. Dewan Komisaris juga memastikan bahwa perlindungan terhadap pelapor menjadi prioritas utama dalam pelaksanaan sistem ini.

WBS juga berperan dalam memperkuat sistem pengendalian internal serta mendukung implementasi prinsip tata kelola perusahaan yang baik. Hal ini menjadikan WBS sebagai salah satu pilar penting dalam menjaga kepercayaan pemangku kepentingan. Ke depan, Dewan Komisaris mendorong peningkatan efektivitas WBS melalui sosialisasi yang lebih luas serta integrasi dengan sistem manajemen risiko dan kepatuhan.

Dalam aspek ESG, Dewan Komisaris memandang bahwa Perseroan telah mengambil langkah strategis dengan mengintegrasikan keberlanjutan ke dalam model bisnis. Ke depan, Dewan Komisaris mendorong agar ESG tidak hanya menjadi inisiatif, tetapi juga menjadi bagian dari indikator kinerja utama dan pengambilan keputusan strategis.

## Perspective on the Implementation of Corporate Governance and ESG

The Board of Commissioners assesses that the implementation of corporate governance within the Company has shown significant progress. The Company not only complies with applicable regulatory requirements but also proactively adopts best practices aligned with both international and national standards.

The implementation of the principles of transparency, accountability, responsibility, independence, and fairness has become an integral part of the Company's organizational culture. In addition, the strengthening of internal policies, enhancement of control systems, and development of governance structures demonstrate the Company's commitment to improving governance quality.

The Company has also established a Whistleblowing System (WBS), which serves as a reporting channel for violations of good corporate governance (GCG) practices while upholding the confidentiality of reporters. The Board of Commissioners considers the WBS to be an essential component in maintaining integrity and a culture of compliance within the Company. The system provides a secure and confidential means for reporting alleged violations.

The WBS is managed professionally, ensuring that each report is followed up on objectively and independently. The Board of Commissioners also ensures that the protection of reporters remains a top priority in the implementation of this system.

The WBS further contributes to strengthening the internal control system and supports the implementation of good corporate governance principles. As such, it serves as one of the key pillars in maintaining stakeholder trust. Going forward, the Board of Commissioners encourages enhancing the effectiveness of the WBS through broader dissemination and integration with risk management and compliance systems.

From an ESG perspective, the Board of Commissioners observes that the Company has taken strategic steps by integrating sustainability into its business model. Going forward, the Board of Commissioners encourages ESG to evolve beyond an initiative into a core component of key performance indicators and strategic decision-making.

## Penilaian Kinerja Komite di Bawah Dewan Komisaris

Dewan Komisaris menilai bahwa komite-komite di bawah Dewan Komisaris telah menjalankan fungsi dan tanggung jawabnya secara efektif. Komite Audit berperan dalam memastikan kualitas laporan keuangan serta efektivitas sistem pengendalian internal.

Komite Nominasi dan Remunerasi berkontribusi dalam menjaga kualitas sumber daya manusia serta keselarasan antara kinerja dan sistem penghargaan. Peran ini menjadi penting dalam mendukung keberlanjutan organisasi.

Komite ESG memberikan perspektif strategis dalam mengawal implementasi keberlanjutan, termasuk integrasi ESG dalam proses bisnis. Hal ini semakin relevan dalam konteks tuntutan pemangku kepentingan terhadap praktik bisnis yang berkelanjutan.

Sinergi antara Dewan Komisaris dan komite-komite tersebut telah memperkuat fungsi pengawasan secara keseluruhan dan mendukung pengambilan keputusan yang lebih komprehensif.

## Performance Assessment of Committees under the Board of Commissioners

The Board of Commissioners assesses that the committees under its oversight have performed their functions and responsibilities effectively. The Audit Committee plays a key role in ensuring the quality of financial reporting and the effectiveness of the internal control system.

The Nomination and Remuneration Committee contributes to maintaining the quality of human capital and ensuring alignment between performance and the remuneration system. This role is essential in supporting organizational sustainability.

The ESG Committee provides strategic perspectives in overseeing the implementation of sustainability, including the integration of ESG into business processes. This has become increasingly relevant in light of growing stakeholder expectations for sustainable business practices.

The synergy between the Board of Commissioners and these committees has strengthened the overall supervisory function and supported more comprehensive decision-making.

## Susunan Dewan Komisaris di Tahun 2025

Di sepanjang tahun 2025 tidak terdapat perubahan susunan Dewan Komisaris. Dengan demikian, susunan Dewan Komisaris per 31 Desember adalah sebagai berikut ini.

## Composition of the Board of Commissioners in 2025

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

| | |
|---|---|
| **Komisaris Utama**<br>President Commissioner | **: Abdul Rachim Sofyan** |
| **Komisaris Independen**<br>Independent Commissioner | **: Daryono** |

Terdapat perubahan susunan Dewan Komisaris dalam periode 31 Desember 2025 hingga disahkannya laporan tahunan ini per tanggal 7 Juli 2026 sebagaimana tertuang dalam keputusan RUPS Luar Biasa tanggal 14 Januari 2026. Dengan demikian, susunan Dewan Komisaris per 14 Januari 2026 adalah sebagai berikut.

There was a change in the composition of the Board of Commissioners during the period from December 31, 2025, until the approval of this Annual Report as of July 7, 2026, as resolved at the Extraordinary General Meeting of Shareholders (EGMS) held on January 14, 2026. Accordingly, the composition of the Board of Commissioners as of January 14, 2026 is as follows:

| | |
|---|---|
| **Komisaris Utama merangkap Komisaris Independen**<br>President Commissioner concurrently serving as Independent Commissioner | : Mahdan |
| **Komisaris**<br>Commissioner | : Dedi Hudayana |

## Penutup

Dewan Komisaris menyampaikan apresiasi kepada Direksi dan seluruh insan Perseroan atas dedikasi dan kinerja yang telah ditunjukkan sepanjang tahun 2025. Dukungan dari pemegang saham dan pemangku kepentingan juga menjadi faktor penting dalam menjaga keberlangsungan usaha Perseroan.

Pencapaian yang diraih selama tahun 2025 mencerminkan komitmen Perseroan dalam menjalankan strategi secara konsisten dan berkelanjutan. Dewan Komisaris menilai bahwa fondasi yang telah dibangun menjadi modal penting untuk menghadapi tantangan ke depan. Ke depan, Dewan Komisaris akan terus menjalankan fungsi pengawasan secara optimal untuk memastikan bahwa Perseroan tetap berada pada jalur pertumbuhan yang sehat dan berkelanjutan. Dengan tata kelola yang kuat dan strategi yang tepat, Dewan Komisaris meyakini bahwa Perseroan akan terus mampu menciptakan nilai tambah bagi seluruh pemangku kepentingan.

## Closing Remarks

The Board of Commissioners extends its appreciation to the Board of Directors and all Company personnel for their dedication and performance throughout 2025. The support of shareholders and stakeholders has also been a key factor in sustaining the Company's business continuity.

The achievements in 2025 reflect the Company's commitment to executing its strategy consistently and sustainably. The Board of Commissioners believes that the foundation that has been established serves as important capital in addressing future challenges. From here onward, the Board of Commissioners will continue to carry out its supervisory function optimally to ensure that the Company remains on a path of healthy and sustainable growth. With strong governance and the right strategy, the Board of Commissioners is confident that the Company will continue to create added value for all stakeholders.

**Jakarta, 7 Juli 2026**
Jakarta July 7, 2026

Atas nama Dewan Komisaris PT Humpuss Maritim Internasional Tbk
On behalf of the Board of Commissioners of PT Humpuss Maritim Internasional Tbk



**Mahdan**
Komisaris Utama
President Commissioner


MAC SINGAPORE

# I Gusti Ngurah Askhara Danadiputra

**Direktur Utama**
President Director



# Laporan Direksi
## Board of Directors Report

**Pemegang Saham dan Pemangku Kepentingan yang Terhormat,**

Sepanjang tahun 2025, Perseroan menghadapi dinamika industri energi dan logistik maritim yang penuh tantangan, ditandai oleh volatilitas harga energi, perubahan lanskap geopolitik, serta peningkatan tuntutan terhadap efisiensi dan keberlanjutan. Dalam kondisi tersebut, Direksi secara konsisten mengarahkan pengelolaan Perseroan dengan pendekatan yang adaptif, terukur, dan berorientasi pada penciptaan nilai jangka panjang. Strategi yang diterapkan tidak hanya bertujuan untuk menjaga stabilitas kinerja, tetapi juga untuk memperkuat fundamental bisnis Perseroan.

Perseroan tetap mampu menjaga kesinambungan operasional serta melanjutkan agenda strategis yang telah direncanakan. Hal ini didukung oleh penguatan kapasitas operasional, peningkatan kualitas layanan, serta optimalisasi pengelolaan aset. Direksi memastikan bahwa setiap langkah strategis yang diambil selaras dengan kondisi pasar serta mempertimbangkan profil risiko yang dihadapi Perseroan.

Selain itu, transformasi yang dijalankan oleh Perseroan tidak hanya berfokus pada aspek operasional dan finansial, tetapi juga mencakup penguatan tata kelola perusahaan dan integrasi prinsip keberlanjutan. Direksi memandang bahwa tata kelola yang kuat dan implementasi ESG yang konsisten merupakan fondasi utama dalam menjaga kepercayaan pemangku kepentingan serta mendukung pertumbuhan jangka panjang.

Dengan pendekatan tersebut, Perseroan berhasil mempertahankan posisi sebagai salah satu pemain yang memiliki peran strategis dalam rantai pasok energi nasional. Direksi meyakini bahwa fondasi yang telah dibangun sepanjang tahun 2025 akan menjadi pijakan yang kuat untuk menghadapi tantangan dan memanfaatkan peluang di masa mendatang.

### Kebijakan Strategis dan Pencapaian Tahun 2025

Jumlah CAPEX Perseroan, yang terutama tercermin dari perolehan aset tetap, tercatat sebesar AS$48,65 juta atau setara dengan sekitar Rp0,82 triliun, dengan porsi signifikan dialokasikan untuk pembelian armada kapal sebagai bagian dari strategi ekspansi.

Realisasi CAPEX diarahkan pada pembelian alat produksi kapal yang memiliki potensi kontrak jangka menengah dan panjang, sehingga dapat memberikan

**Dear Honorable Shareholders and Stakeholders,**

Throughout 2025, the Company navigated challenging dynamics in the energy and maritime logistics industries, marked by energy price volatility, shifts in the geopolitical landscape, and increasing demands for efficiency and sustainability. Under these conditions, the Board of Directors consistently steered the Company's management with an adaptive, measured approach focused on long-term value creation. The strategies implemented were not only aimed at maintaining performance stability but also at strengthening the Company's business fundamentals.

The Company was able to sustain operational continuity while advancing its planned strategic agenda. This was supported by the strengthening of operational capacity, improvements in service quality, and the optimization of asset management. The Board of Directors ensured that every strategic decision taken was aligned with market conditions and took into account the Company's risk profile.

In addition, the transformation undertaken by the Company extends beyond operational and financial aspects to include the strengthening of corporate governance and the integration of sustainability principles. The Board of Directors views strong governance and consistent ESG implementation as key foundations for maintaining stakeholder trust and supporting long-term growth.

Through this approach, the Company has maintained its position as one of the players with a strategic role in the national energy supply chain. The Board of Directors believes that the foundation established throughout 2025 will serve as a solid platform for addressing future challenges and capturing opportunities ahead.

### Strategic Policies and Achievements in 2025

The Company's CAPEX, which was primarily reflected in the acquisition of fixed assets, was recorded at US$48.65 million or equivalent to approximately Rp0.82 trillion, with a significant portion allocated for vessel procurement as part of its expansion strategy.

The realization of CAPEX was directed toward the procurement of production equipment the acquisition of vessels with medium- to long-term contract

kontribusi terhadap pendapatan Perseroan secara berkelanjutan. Investasi pada armada kapal dilakukan secara selektif dan berbasis kebutuhan pasar, dengan mempertimbangkan potensi kontrak jangka menengah dan panjang. Penambahan sebanyak 6 unit kapal diharapkan dapat meningkatkan fleksibilitas operasional serta memperkuat kemampuan Perseroan dalam memenuhi permintaan pelanggan.

potential, thereby contributing to the Company's recurring revenue stream. Investments in the fleet were undertaken selectively and based on market demand, taking into account the potential for medium- and long-term contracts. The addition of 6 vessels is expected to enhance operational flexibility and strengthen the Company's ability to meet customer demand.

Realisasi CAPEX dilakukan secara selektif dengan mempertimbangkan kebutuhan pasar, potensi kontrak jangka menengah dan panjang, serta tingkat pengembalian investasi yang diharapkan. Penambahan armada kapal diharapkan dapat meningkatkan fleksibilitas operasional dan memperkuat posisi Perseroan dalam memenuhi permintaan pelanggan secara lebih optimal. Strategi ini juga sejalan dengan upaya Perseroan dalam memperkuat posisi sebagai penyedia jasa logistik energi yang terintegrasi.

CAPEX realization was carried out selectively, considering market needs, the potential for medium- and long-term contracts, and the expected return on investment. The expansion of the vessel fleet is anticipated to improve operational flexibility and further strengthen the Company's position in meeting customer demand more optimally. This strategy is also aligned with the Company's efforts to reinforce its position as an integrated energy logistics service provider.

Dalam mendukung realisasi investasi tersebut, Perseroan mengoptimalkan kombinasi sumber pendanaan yang berasal dari kas internal sebesar 92,52% dan pendanaan eksternal sebesar 7,48%, termasuk pinjaman perbankan. Pendekatan ini dilakukan untuk menjaga keseimbangan antara efisiensi biaya dana dan fleksibilitas keuangan. Direksi memastikan bahwa struktur pendanaan yang digunakan tetap efisien dan berada dalam batas yang prudent, dengan mempertimbangkan keseimbangan antara biaya dana dan risiko keuangan.

To support the realization of these investments, the Company optimized a combination of funding sources, consisting of 92.52% internal cash and 7.48% external financing, including bank borrowings. This approach was adopted to maintain a balance between cost efficiency of funds and financial flexibility. The Board of Directors ensures that the financing structure remains efficient and within prudent limits, taking into account the balance between cost of funds and financial risk.

Pencapaian strategis sepanjang tahun 2025 mencerminkan komitmen Perseroan dalam menjalankan ekspansi yang terukur dan berkelanjutan. Direksi menilai bahwa langkah investasi yang dilakukan telah memberikan landasan yang kuat bagi pertumbuhan Perseroan di masa depan, tanpa mengabaikan prinsip kehati-hatian dalam pengelolaan keuangan.

The strategic achievements throughout 2025 reflect the Company's commitment to executing measured and sustainable expansion. The Board of Directors believes that the investments undertaken have established a strong foundation for the Company's future growth, while upholding prudence in financial management.

Direksi juga memastikan bahwa seluruh keputusan investasi dilakukan secara selektif dan terukur, dengan mempertimbangkan tingkat pengembalian investasi, profil risiko, serta dampaknya terhadap kondisi keuangan Perseroan secara keseluruhan.

The Board of Directors also ensures that all investment decisions are made selectively and in a measured manner, taking into account expected returns, risk profiles, and their overall impact on the Company's financial condition.

## Peranan Direksi dalam Perumusan Strategi dan Implementasi

Direksi memiliki peran sentral dalam merumuskan arah strategis Perseroan dengan mempertimbangkan berbagai faktor, termasuk kondisi pasar, tren industri, serta kapabilitas internal. Proses perumusan strategi dilakukan secara komprehensif melalui analisis yang mendalam serta melibatkan berbagai fungsi dalam organisasi untuk memastikan keselarasan dan efektivitas implementasi.

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

The Board of Directors plays a central role in formulating the Company's strategic direction by considering various factors, including market conditions, industry trends, and internal capabilities. The strategy formulation process is carried out comprehensively through in-depth analysis and involves multiple functions across the organization to ensure alignment and effective implementation.

Dalam konteks investasi CAPEX, Direksi memastikan bahwa setiap keputusan pembelian kapal didasarkan pada studi kelayakan yang komprehensif, termasuk analisis permintaan pasar, proyeksi pendapatan, serta evaluasi risiko. Pendekatan ini dilakukan untuk memastikan bahwa investasi yang dilakukan memberikan nilai tambah yang optimal bagi Perseroan.

Implementasi strategi dilakukan secara disiplin melalui penguatan sistem monitoring dan evaluasi kinerja. Direksi memastikan bahwa setiap inisiatif strategis dapat dijalankan sesuai dengan rencana serta memberikan kontribusi yang terukur terhadap kinerja Perseroan. Koordinasi antar fungsi juga terus diperkuat untuk mendukung kelancaran pelaksanaan strategi.

Selain itu, Direksi juga mendorong peningkatan kapabilitas organisasi sebagai bagian dari upaya mendukung implementasi strategi secara berkelanjutan. Pengembangan sumber daya manusia, penguatan sistem, serta peningkatan tata kelola menjadi bagian integral dalam memastikan keberhasilan strategi Perseroan.

## Pencapaian Target Tahun 2025

Perseroan mencatatkan peningkatan aset menjadi sebesar AS$346,16 juta pendapatan sebesar AS$128,15 juta dan laba bersih sebesar AS$3,21 juta, dengan EBITDA sebesar AS$37,31 juta.

Dari sisi operasional, peningkatan kapasitas armada sebagai hasil realisasi CAPEX menjadi salah satu faktor pendukung utama dalam menjaga kinerja Perseroan. Penambahan kapal memberikan fleksibilitas operasional yang lebih tinggi serta membuka peluang kontrak baru. Tingkat utilisasi armada tercatat sebesar 86%, menunjukkan efektivitas pengelolaan aset Perseroan.

Namun demikian, Direksi juga mencermati bahwa peningkatan investasi berdampak pada kebutuhan pendanaan yang lebih besar. Oleh karena itu, pengelolaan struktur keuangan menjadi salah satu fokus utama untuk memastikan bahwa pertumbuhan yang dicapai tetap berada dalam koridor yang sehat. Secara keseluruhan, Direksi menilai bahwa realisasi CAPEX telah memberikan manfaat strategis bagi Perseroan, dengan tetap menjaga keseimbangan antara ekspansi usaha dan stabilitas keuangan.

From a CAPEX investment perspective, the Board of Directors ensures that every vessel acquisition decision is based on comprehensive feasibility studies, including analyses of market demand, revenue projections, and risk assessments. This approach is undertaken to ensure that the investments deliver optimal value for the Company.

Strategy implementation is conducted with discipline through the strengthening of monitoring and performance evaluation systems. The Board of Directors ensures that each strategic initiative is executed in compliance with the plan and delivers measurable contributions to the Company's performance. Cross-functional coordination is also continuously enhanced to support the effective execution of strategy.

Moreover, the Board of Directors promotes the enhancement of organizational capabilities as part of efforts to support the sustainable implementation of strategy. Human capital development, system strengthening, and governance improvements are integral components in ensuring the successful execution of the Company's strategy.

## Achievement of 2025 Targets

The company reported an increase in assets to US$346.16 million, revenue of US$128.15 million, and net income of US$3.21 million, with EBITDA of US$37.31 million.

From an operational perspective, the increase in fleet capacity resulting from CAPEX realization has been a key supporting factor in sustaining the Company's performance. The addition of vessels has provided greater operational flexibility and opened up opportunities for new contracts. The fleet utilization rate stood at 86%, indicating effective asset management.

Nevertheless, the Board of Directors also notes that increased investment has led to higher funding requirements. Accordingly, the management of the financial structure has become a key focus to ensure that the growth achieved remains within a sound range. Overall, the Board of Directors believes that the realization of CAPEX has delivered strategic benefits to the Company, while maintaining a balance between business expansion and financial stability.

## Kendala, Tantangan, dan Penyelesaiannya

Salah satu tantangan utama yang dihadapi Perseroan adalah menjaga keseimbangan antara kebutuhan ekspansi melalui CAPEX dan kemampuan keuangan Perseroan. Peningkatan investasi pada armada kapal memerlukan perencanaan pendanaan yang matang agar tidak menimbulkan tekanan terhadap likuiditas dan struktur permodalan. Dari perspektif ini, Perseroan harus memastikan bahwa investasi pada armada kapal dapat memberikan imbal hasil yang optimal dalam jangka waktu yang wajar. Hal ini memerlukan kemampuan dalam mengelola utilisasi aset serta memperoleh kontrak yang berkelanjutan.

Selain itu, volatilitas pasar dan tekanan terhadap margin juga menjadi faktor yang perlu diantisipasi dalam memastikan bahwa investasi yang dilakukan dapat memberikan imbal hasil yang optimal. Tantangan ini menuntut Perseroan untuk lebih selektif dalam memilih proyek investasi.

Sebagai respons, Perseroan melakukan penguatan dalam perencanaan keuangan, termasuk optimalisasi kombinasi sumber pendanaan dengan menjaga rasio liabilitas terhadap ekuitas atau Debt to Equity Ratio (DER) pada level 1,00 kali, pengelolaan arus kas yang lebih disiplin, serta peningkatan efisiensi operasional.

## Challenges, Issues, and Mitigation Measures

A primary challenge for the Company is maintaining a balance between expansion needs through CAPEX and its financial capacity. Increased investment in the vessel fleet requires careful funding planning to avoid placing pressure on liquidity and the capital structure. From this perspective, the Company must ensure that investments in vessels generate optimal returns within a reasonable timeframe. This requires the ability to manage asset utilization effectively and secure sustainable contracts.

Furthermore, market volatility and margin pressures must be anticipated to ensure that investments deliver optimal returns. These challenges require the Company to be more selective in choosing investment projects.

In response, the Company has strengthened its financial planning, including optimizing its mix of funding sources by maintaining the debt-to-equity ratio (DER) at 1.00 times, implementing more disciplined cash flow management, and improving operational efficiency.

## Prospek Usaha Tahun 2026

Memasuki tahun 2026, Perseroan memandang bahwa investasi yang telah dilakukan pada tahun sebelumnya, khususnya melalui CAPEX armada kapal, akan mulai memberikan kontribusi yang lebih optimal terhadap kinerja. Peningkatan kapasitas operasional diharapkan dapat mendorong laba bersih serta memperkuat posisi Perseroan dalam industri. Selain itu, peluang kontrak jangka panjang menjadi salah satu faktor yang mendukung visibilitas pendapatan ke depan. Perseroan menargetkan laba bersih sebesar 20% pada tahun 2026, dengan fokus pada optimalisasi armada dan peningkatan kontrak jangka panjang.

Direksi akan tetap menerapkan pendekatan yang selektif dalam melakukan ekspansi lanjutan, dengan mempertimbangkan kondisi pasar serta kapasitas keuangan Perseroan. Pengelolaan struktur pendanaan akan tetap menjadi prioritas untuk menjaga keseimbangan keuangan. Dengan strategi tersebut, Perseroan optimis dapat melanjutkan pertumbuhan secara berkelanjutan, dengan tetap menjaga prinsip kehati-hatian dalam setiap keputusan investasi.

## Business Prospects in 2026

At the beginning of 2026, the Company believes that the investments made in the previous year, particularly through CAPEX in vessel fleets will begin to contribute more optimally to performance. The increase in operational capacity is expected to drive net profit growth and strengthen the Company's position within the industry. In addition, opportunities for long-term contracts are expected to support future revenue visibility. The Company targets net profit growth of 20% in 2026, with a focus on fleet optimization and the expansion of long-term contracts.

The Board of Directors will continue to adopt a selective approach in pursuing further expansion, taking into account market conditions and the Company's financial capacity. The management of the financing structure will remain a priority to maintain financial balance. With this strategy, the Company is confident in its ability to sustain growth while upholding prudence in every investment decision.

## Perkembangan Penerapan Tata Kelola dan Keberlanjutan

Perseroan terus memperkuat penerapan tata kelola perusahaan sebagai fondasi utama dalam menjalankan bisnis. Direksi memastikan bahwa seluruh aktivitas Perseroan dilakukan secara transparan, akuntabel, serta sesuai dengan ketentuan regulasi yang berlaku. Berbagai kebijakan dan sistem telah dikembangkan untuk meningkatkan efektivitas pengendalian internal serta manajemen risiko. Penguatan tata kelola ini menjadi bagian penting dalam menjaga kepercayaan pemangku kepentingan serta mendukung keberlanjutan usaha.

Dalam aspek keberlanjutan, Perseroan telah mengintegrasikan prinsip ESG ke dalam strategi bisnis. Direksi memandang bahwa keberlanjutan tidak hanya menjadi kewajiban, tetapi juga merupakan peluang untuk menciptakan nilai jangka panjang. Ke depan, Perseroan akan terus meningkatkan kualitas implementasi tata kelola dan keberlanjutan sebagai bagian dari strategi pertumbuhan yang berkelanjutan dan bertanggung jawab.

## Developments in Corporate Governance and Sustainability Implementation

The Company continues to strengthen the implementation of corporate governance as a fundamental pillar in conducting its business. The Board of Directors ensures that all Company activities are carried out in a transparent and accountable manner and in compliance with applicable regulatory requirements. Various policies and systems have been developed to enhance the effectiveness of internal control and risk management. This strengthening of governance is an important element in maintaining stakeholder trust and supporting business sustainability.

From a sustainability perspective, the Company has integrated ESG principles into its business strategy. The Board of Directors views sustainability not only as an obligation but also as an opportunity to create long-term value. From here onward, the Company will continue to enhance the quality of its governance and sustainability implementation as part of a responsible and sustainable growth strategy.

## Susunan Direksi di Tahun 2025

Di sepanjang tahun 2025 tidak terdapat perubahan susunan Direksi. Dengan demikian, susunan Direksi per 31 Desember adalah sebagai berikut ini:

| | |
|---|---|
| **Direktur Utama**<br>President Director | **: Tirta Hidayat** |
| **Direktur**<br>Director | **: Dedi Hudayana** |

Namun terdapat perubahan susunan Direksi dalam periode 31 Desember 2025 hingga disahkannya laporan tahunan ini per tanggal 7 Juli 2026 sebagaimana tertuang dalam keputusan RUPS Luar Biasa tanggal 14 Januari 2026. Dengan demikian, susunan Direksi per 14 Januari 2026 adalah sebagai berikut.

## Composition of the Board of Directors in 2025

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

| | |
|---|---|
| **Direktur Utama**<br>President Director | **: I Gusti Ngurah Askhara Danadiputra** |
| **Direktur**<br>Director | **: Indra Yurana Sugiharto** |

However, there was a change in the composition of the Board of Directors during the period from December 31, 2025, until the approval of this Annual Report as of July 7, 2026, as resolved at the Extraordinary General Meeting of Shareholders (EGMS) held on January 14, 2026. Therefore, the composition of the Board of Directors as of January 14, 2026 is as follows:

## Penutup

Direksi menyampaikan apresiasi kepada Dewan Komisaris atas arahan dan pengawasan yang diberikan sepanjang tahun 2025. Sinergi antara Direksi dan Dewan Komisaris menjadi faktor penting dalam menjaga pengelolaan Perseroan yang efektif dan berimbang.

Direksi juga menyampaikan terima kasih kepada seluruh karyawan atas dedikasi dan kontribusinya dalam mendukung kinerja Perseroan. Peran seluruh insan Perseroan menjadi kunci dalam menghadapi tantangan dan mencapai target yang telah ditetapkan. Selain itu, Direksi mengapresiasi dukungan dari para pemegang saham dan pemangku kepentingan yang telah memberikan kepercayaan kepada Perseroan. Dukungan ini menjadi motivasi bagi Perseroan untuk terus meningkatkan kinerja dan memberikan nilai tambah.

Dengan fondasi yang kuat, strategi yang adaptif, serta komitmen terhadap tata kelola dan keberlanjutan, Direksi optimis bahwa Perseroan akan mampu menghadapi tantangan ke depan dan melanjutkan pertumbuhan secara berkelanjutan.

## Closing Remarks

The Board of Directors expresses its appreciation to the Board of Commissioners for the guidance and oversight provided throughout 2025. The synergy between the Board of Directors and the Board of Commissioners has been a key factor in maintaining effective and balanced management of the Company.

The Board of Directors also extends its gratitude to all employees for their dedication and contributions in supporting the Company's performance. The role of all Company personnel has been crucial in navigating challenges and achieving the established targets. In addition, the Board of Directors appreciates the continued support of shareholders and stakeholders who have placed their trust in the Company. This support serves as a strong motivation for the Company to continuously enhance performance and deliver added value.

With a solid foundation, adaptive strategies, and a strong commitment to governance and sustainability, the Board of Directors is confident that the Company will be able to address future challenges and sustain its growth trajectory.

**Jakarta, 7 Juli 2026**
Jakarta July 7, 2026

Atas Nama Direksi dan seluruh Insan PT Humpuss Maritim Internasional Tbk
On behalf of the Board of Directors and all personnel of PT Humpuss Maritim Internasional Tbk

**I Gusti Ngurah Askhara Danadiputra**
Direktur Utama
President Director

# Pernyataan Tanggung Jawab Laporan Keberlanjutan

## Statement of Responsibility on Sustainability Report

Seluruh isi dalam Laporan Keberlanjutan PT Humpuss Maritim Internasional Tbk. tahun buku 2025 telah ditinjau dan disetujui oleh Dewan Komisaris selaku Badan Tata Kelola tertinggi Perseroan. Melalui peninjauan dan persetujuan ini, Dewan Komisaris bersama-sama dengan Direksi selaku Badan Eksekutif bertanggung jawab terhadap seluruh isi Laporan Keberlanjutan tahun buku 2025.

The entire contents of the Sustainability Report of PT Humpuss Maritim Internasional Tbk. for the 2025 financial year have been reviewed and approved by the Board of Commissioners as the highest Governance Body of the Company. Through this review and approval, the Board of Commissioners together with the Board of Directors as the Executive Board are responsible for the entire contents of the Sustainability Report for the 2025 financial year.

**Jakarta, 7 Juli 2026**
Jakarta, 7 July 2026

**Hormat Kami,**
Best Regards,

Dewan Komisaris
Board of Commissioners
**PT Humpuss Maritim Internasional Tbk**

**Mahdan**
Komisaris Utama (Komisaris Independen)
President Commissioner
(Independent Commissioner)

**Dedi Hudayana**
Komisaris
Commissioner

Direksi
Board of Directors
**PT Humpuss Maritim Internasional Tbk**

**I Gusti Ngurah Askhara Danadiputra**
Direktur Utama
President Director

**Indra Yurana Sugiarto**
Direktur
Director

03

# Profil Perusahaan

## Company Profile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# Informasi Umum dan Identitas Perusahaan
## General Information and Company Identity

PT Humpuss Maritim Internasional Tbk.

**Nama Perusahaan**
Company Name

**PT Humpuss Maritim Internasional Tbk**

**Nama Panggilan**
Trade Name

**HUMI**

**Tanggal Pendirian**
Date of Establishment

**20 September 2016**
September 20, 2016

**Modal Dasar**
Authorized Capital

**Rp6.135.780.000.000,-**

**Modal Ditempatkan dan Disetor Penuh**
Issued and Fully Paid-Up Capital

**Rp1.804.645.000.000,-**

**Status Perusahaan**
Company Status

**Perseroan Terbatas / Perusahaan Terbuka**
Limited Liability Company / Public Company

**Bidang Usaha**
Business Activities

Angkutan Laut dalam Negeri dan Angkutan Laut Perairan Pelabuhan Dalam Negeri.
Domestic Sea Transportation and Domestic Port Waters Sea Transportation.

**Dasar Hukum Pendirian**
Legal Basis of Establishment

Akta Pendirian No. 21 tanggal 20 September 2016, yang dibuat di hadapan Martina, S.H., Notaris di Jakarta dan telah mendapat pengesahan dari Menteri Hukum dan Hak Asasi Manusia Republik Indonesia melalui Surat Keputusan No. AHU-0042923.AH.01.01. TAHUN 2016 tanggal 28 September 2016 dan telah terdaftar dalam Daftar Perseroan No. AHU-0113592.AH.01.11.TAHUN 2016 tanggal 28 September 2016 dan telah diumumkan dalam Berita Negara Republik Indonesia No. 83 tanggal 28 September 2016, Tambahan Berita Negara Republik Indonesia No. 76811/2016.
Deed of Establishment No. 21 dated September 20, 2016, drawn up before Martina, S.H., Notary in Jakarta, and approved by the Minister of Law and Human Rights of the Republic of Indonesia through Decree No. AHU-0042923.AH.01.01.YEAR 2016 dated September 28, 2016, registered in the Company Register No. AHU-0113592.AH.01.11.YEAR 2016 dated September 28, 2016, and announced in the State Gazette of the Republic of Indonesia No. 83 dated September 28, 2016, Supplement to the State Gazette of the Republic of Indonesia No. 76811/2016.

**Perubahan Nama**
Change of Name

Tanggal 20 September 2016 didirikan dengan nama PT Misi Hutama Internasional, berubah menjadi PT Humpuss Maritim Internasional, pada tanggal 2 Maret 2022. Kemudian berubah menjadi Perusahaan Terbuka dengan penyesuaian terhadap UU No. 40 Tahun 2007 tentang Perseroan Terbatas sehingga menjadi PT Humpuss Maritim Internasional Tbk pada tahun 2023.
On September 20, 2016, the Company was established under the name PT Misi Hutama Internasional, changed to PT Humpuss Maritim Internasional on March 2, 2022. Subsequently, it was converted into a Public Company in compliance with Law No. 40 of 2007 on Limited Liability Companies, thus becoming PT Humpuss Maritim Internasional Tbk in 2023.

**Kepemilikan**
Ownership

- PT Humpuss Intermoda Transportasi Tbk = 76,50%
- PT Humpuss Transportasi Kimia = 8,50%
- Publik, masing-masing kurang dari 5% = 15,00%
- PT Humpuss Intermoda Transportasi Tbk = 76.50%
- PT Humpuss Transportasi Kimia = 8.50%
- Public, each less than 5% = 15.00%

**Nama Bursa**
Stock Exchange

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

**Tanggal Pencatatan di Bursa**
Listing Date

**9 Agustus 2023**
August 9, 2023

**Kode Saham**
Stock Code

**HUMI**

**Surat Izin Usaha Perusahaan Angkutan Laut ("SIUPAL")**
Sea Transportation Business License ("SIUPAL")

AL.001/714/SP_SIUPAL/VII/2022 tanggal 1 Juli 2022
AL.001/714/SP_SIUPAL/VII/2022 dated July 1, 2022

**Jumlah Karyawan Darat**
Number of Onshore Employees

**243 orang** | persons

**Jumlah Awak Kapal**
Number of Crew Members

**2278 orang** | persons

**Alamat Kantor**
Office Address

Mangkuluhur City Tower Satu Lantai 27
Jl. Jend. Gatot Subroto Kav. 1-3
Jakarta 12930, Indonesia

**Layanan Informasi**
Information Services

62-21 395 06655

**Sekretaris Perusahaan**
Corporate Secretary

**Arya Mahardhika P.**
Mangkuluhur City Tower Satu Lantai 27
Jl. Jend. Gatot Subroto Kav. 1-3
Jakarta 12930, Indonesia

**Surel**
Email

**corpsec@humi.co.id**

**Situs Web**
Website

**www.humi.co.id**

**Media Sosial**
Social Media

LinkedIn : HUMI - PT Humpuss Maritim Internasional Tbk
Facebook : Humpuss Maritim Internasional
Instagram : Humpussmaritim
Youtube : Lighthouse Seafarer Network



# Riwayat Singkat Perusahaan

## Brief Company History

### Sekilas tentang HUMI

PT Humpuss Maritim Internasional Tbk (selanjutnya disebut HUMI atau Perseroan) didirikan berdasarkan Akta No. 21 tanggal 20 September 2016, yang dibuat di hadapan Martina, SH, Notaris di Jakarta dengan nama PT Misi Hutama Internasional dan merupakan entitas anak dari PT Humpuss Intermoda Transportasi Tbk. (HITS). Akta pendirian tersebut telah mendapat pengesahan dari Menteri Hukum dan Hak Asasi Manusia Republik Indonesia melalui Surat Keputusan No. AHU-0042923. AH.01.01.TAHUN 2016 tanggal 28 September 2016 dan telah terdaftar dalam Daftar Perseroan No. AHU-0113592. AH.01.11.TAHUN 2016 tanggal 28 September 2016 dan telah diumumkan dalam Berita Negara Republik Indonesia No. 83 tanggal 28 September 2016, Tambahan Berita Negara Republik Indonesia No. 76811/2016.

Perseroan menjalankan kegiatan usahanya yang berfokus pada bidang distribusi dan infrastruktur energi termasuk ekosistem pelabuhan dan maritim. Perseroan memiliki berbagai lini bisnis, antara lain transportasi LNG, transportasi minyak dan petrokimia, layanan pelabuhan, pengelolaan, dan pengembangan Sumber Daya Manusia (SDM), terutama awak kapal, hingga pengelolaan kapal.

Tahun 2022, Perseroan berubah nama menjadi PT Humpuss Maritim Internasional yang disahkan berdasarkan Akta No. 5 tanggal 2 Maret 2022 yang dibuat di hadapan Arry Supratno, SH, Notaris di Jakarta. Pada tanggal 30 Juli 2022, telah dilakukan penggabungan usaha antara Perseroan, PT Humpuss Maritim Internasional (HUMI) dengan PT Hateka Trans Internasional (HTI) entitas anak PT Humpuss Intermoda Transpotasi Tbk. HUMI menjadi Perusahaan Penerima Penggabungan usaha.

Pada 9 Agustus 2023, Perseroan menapaki babak baru dengan melakukan Penawaran Umum Saham Perdana di Bursa Efek Indonesia dengan menawarkan sebanyak 2.707.000.000 lembar saham dengan nilai nominal Rp100 (angka penuh) per lembar saham dan harga penawaran sebesar Rp100 (angka penuh) per lembar saham.

Pada tahun 2024, Perseroan menambah 11 unit kapal dari berbagai jenis untuk menunjang pengembangan usaha, yang dilakukan langsung oleh entitas anak.

Pada tahun 2025, Perseroan menambah 8 Unit kapal terdiri dari 2 kapal dibangun dan 6 Kapal yang dibeli.

### Overview of HUMI

PT Humpuss Maritim Internasional Tbk (hereinafter referred to as HUMI or the Company) was established based on Deed No. 21 dated September 20, 2016, drawn up before Martina, S.H., Notary in Jakarta, under the name PT Misi Hutama Internasional, and is a subsidiary of PT Humpuss Intermoda Transportasi Tbk. (HITS). The deed of establishment was approved by the Minister of Law and Human Rights of the Republic of Indonesia through Decree No. AHU-0042923.AH.01.01.YEAR 2016 dated September 28, 2016, registered in the Company Register No. AHU-0113592.AH.01.11.YEAR 2016 dated September 28, 2016, and announced in the State Gazette of the Republic of Indonesia No. 83 dated September 28, 2016, Supplement to the State Gazette of the Republic of Indonesia No. 76811/2016.

The Company carries out business activities focusing on the energy distribution and infrastructure sector, including port and maritime ecosystems. The Company has various business lines, including LNG transportation, oil and petrochemical transportation, port services, management and development of Human Resources (HR), particularly seafarers, as well as ship management.

In 2022, the Company changed its name to PT Humpuss Maritim Internasional, as approved based on Deed No. 5 dated March 2, 2022, drawn up before Arry Supratno, S.H., Notary in Jakarta. On July 30, 2022, a business merger was carried out between the Company, PT Humpuss Maritim Internasional (HUMI), and PT Hateka Trans Internasional (HTI), a subsidiary of PT Humpuss Intermoda Transportasi Tbk. HUMI became the Surviving Company in the merger.

On August 9, 2023, the Company entered a new phase by conducting an Initial Public Offering on the Indonesia Stock Exchange by offering 2,707,000,000 shares with a nominal value of Rp100 (full amount) per share and an offering price of Rp100 (full amount) per share.

In 2024, the Company added 11 vessels of various types to support business development, carried out directly by its subsidiaries.

Pada tahun 2025, Perseroan menambah 8 Unit kapal terdiri dari 2 kapal dibangun dan 6 Kapal yang dibeli.

Selain itu, terdapat pengesahan roadmap ESG untuk tahun 2025-2029.

## Informasi tentang Perubahan Nama dan Status Hukum

Berikut disampaikan informasi perubahan nama dan status badan hukum sejak pendirian Perusahaan.

Selain itu, terdapat pengesahan roadmap ESG untuk tahun 2025-2029.

## Information on Changes to the Company Name and Legal Status

The following presents information on changes to the company name and legal status since the establishment of the Company.

**20 September 2016**
September 20, 2016
**PT Misi Hutama Internasional**

Berdiri berdasarkan Akta No. 21 tanggal 20 September 2016, yang dibuat di hadapan Martina, S.H., Notaris di Jakarta.

Established based on Deed No. 21 dated September 20, 2016, drawn up before Martina, S.H., Notary in Jakarta.

**5 Maret 2022**
March 5, 2022
**PT Humpuss Maritim Internasional**

Perubahan nama dilembagakan melalui Akta No. 5 tertanggal 5 Maret 2022, yang dibuat di hadapan Arry Supratno, S.H., Notaris di Jakarta. Disahkan melalui Surat Menteri Hukum dan Hak Asasi Manusia Republik Indonesia No. AHU-0017012. AH.01.02.Tahun 2022 10 Maret 2022.

The change of name was formalized through Deed No. 5 dated March 5, 2022, drawn up before Arry Supratno, S.H., Notary in Jakarta. Approved through the Decree of the Minister of Law and Human Rights of the Republic of Indonesia No. AHU-0017012. AH.01.02.YEAR 2022 dated March 10, 2022.

Melakukan penawaran umum perdana saham di Bursa Efek Indonesia.

Conducted an initial public offering of shares on the Indonesia Stock Exchange.

**9 Agustus 2023**
August 9, 2023
**PT Humpuss Maritim Internasional Tbk**

Perubahan status semula Perseroan Terbatas Tertutup menjadi Perseroan Terbatas Terbuka telah dilembagakan melalui Akta Pernyataan Keputusan RUPSLB No. 15 tanggal 3 November 2022 No. AHU - 0079858.AH.01.02 Tahun 2022 Tanggal 3 November 2022 yang dibuat di hadapan Christina Dwi Utami, SH, MHum, MKn. Perusahaan resmi mencatat perdagangan sahamnya di Bursa Efek Indonesia pada tanggal 9 Agustus 2023.

The change of status from a Closed Limited Liability Company to a Public Limited Liability Company has been formalised through the Deed of Resolution of the Extraordinary General Meeting of Shareholders No. 15 dated November 3, 2022 No. AHU - 0079858.AH.01.02 Year 2022 dated November 3, 2022, made before Christina Dwi Utami, SH, MHum, MKn. The company officially recorded its stock trading on the Indonesia Stock Exchange on August 9, 2023.

# Jejak Langkah
## Milestones

Berawal sebagai perseroan jasa kemaritiman, HUMI bertransformasi menjadi perseroan distribusi dan infrastruktur energi, serta layanan kemaritiman terpadu dalam ekosistem kepelabuhanan dan kemaritiman.

Starting as a maritime services company, HUMI has transformed into an energy distribution and infrastructure company, as well as a provider of integrated maritime services within the port and maritime ecosystem.

### 2016

Perseroan ini didirikan dengan nama PT Misi Hutama Internasional dan merupakan anak perseroan dari PT Humpuss Intermoda Transportasi Tbk. Pada tahun-tahun awal, HUMI beroperasi di sektor jasa kemaritiman, dengan kegiatan usaha yang mencakup jasa tunda di pelabuhan, angkutan kargo curah, pengerukan dan reklamasi, serta menyediakan layanan tenaga kerja awak kapal sekaligus program pendidikan dan pelatihan bagi awak kapal.

The Company was established under the name PT Misi Hutama Internasional and is a subsidiary of PT Humpuss Intermoda Transportasi Tbk. In its early years, HUMI operated within the maritime services sector, engaging in tug assist, dry bulk transportation, dredging and reclamation, as well as offering both crew provision services and education and training programs for crews.

### 2022

1. Perseroan mengubah namanya menjadi PT Humpuss Maritim Internasional (HUMI).
2. HUMI melakukan penggabungan dengan entitas anak perseroan PT Humpuss Intermoda Transportasi lainnya. Penggabungan ini memungkinkan pemanfaatan sumber daya dan peralatan secara maksimal

1. The Company changed its name to PT Humpuss Maritim Internasional (HUMI).
2. HUMI merged with other subsidiary entities of PT Humpuss Intermoda Transportasi. This merger enables the optimal utilization of resources and equipment.

### 2023

1. HUMI mencatatkan saham dengan kode “HUMI” di Bursa Efek Indonesia pada 9 Agustus 2023 dan menawarkan 2,7 miliar lembar saham.
2. HUMI memperoleh sertifikat Sistem Manajemen Mutu ISO 9001:2015, Sistem Manajemen Lingkungan ISO 14001:2015, dan Sistem Manajemen Kesehatan dan Keselamatan Kerja ISO 45001:2018.

1. HUMI listed its shares with ticker “HUMI” on the Indonesia Stock Exchange on August 9, 2023, offering 2.7 billion shares.
2. HUMI has obtained ISO 9001:2015 Quality Management System, ISO 14001:2015 on Environmental Management System, and ISO 45001:2018 Occupational Health and Safety Management System



## 2024

Pada 25 November 2024, HUMI menyusun Peta Jalan ESG yang memuat rencana strategis jangka panjang perseroan, yang selaras dengan strategi Tujuan Pembangunan Berkelanjutan (TPB) Sekretariat IMO untuk mendukung Agenda Global TPB.

On 25 November 2024, HUMI developed its ESG Roadmap, outlining the Company's longterm strategic plans, aligned with the IMO Secretariat's Sustainable Development Goals (SDGs) strategy to support the global SDGs agenda.

## 2025

HUMI mengawali implementasi ESG Roadmap melalui penyelarasan persepsi dan penguatan koordinasi lintas fungsi. Langkah ini diperkuat dengan pengesahan kebijakan ESG, perolehan sertifikasi ISO 37301 Sistem Manajemen Kepatuhan dan inisiasi program prioritas berbasis topik material, khususnya penguatan infrastruktur governansi untuk implementasi ESG.

HUMI began implementing its ESG Roadmap by aligning internal understanding and strengthening cross-functional coordination. This approach was reinforced through the formalization of ESG policies, the attainment of ISO 37301 Compliance Management System certification, and the initiation of priority programs based on material topics, particularly the strengthening of governance infrastructure to support ESG implementation.

# Visi, Misi, Dan Nilai Perusahaan

## Vision, Mission, And Corporate Values

Perseroan telah melakukan kajian dan tinjauan terhadap visi dan misinya. Hal ini dilakukan untuk menyesuaikan kondisi dan tantangan usaha yang terus berkembang terhadap bisnisnya.

The Company has conducted a review and reassessment of its vision and mission. This was carried out to align with business conditions and challenges that continue to evolve in relation to its business.

### VISI
Vission

**“Menjadi Solusi Ekosistem Kemaritiman yang Terkemuka.”**

“To become a Leading Maritime Ecosystem Solutions Provider.”

### MISI
Mission

1. Menjalankan usaha distribusi dan infrastruktur energi serta ekosistem kepelabuhan secara terintegrasi berdasarkan prinsip-prinsip tata kelola perusahaan yang baik.
   To conduct energy distribution and infrastructure businesses as well as port ecosystem operations in an integrated manner based on the principles of good corporate governance.

2. Menerapkan standar internasional kesehatan dan keselamatan kerja serta lingkungan yang berkelanjutan.
   To implement international standards for occupational health and safety and sustainable environmental practices.

3. Mewujudkan layanan yang handal untuk pelanggan dan para pemangku kepentingan.
   To deliver reliable services for customers and stakeholders.

# COMPANY VALUES

Nilai Perusahaan

**H**

## Harmony

Menunjukkan kebersamaan, persatuan, saling peduli, dan saling menghargai perbedaan untuk mencapai sinergi.

Demonstrates togetherness, unity, mutual care, and respect for differences to achieve synergy.

**U**

## Uncompromised Integrity

Menunjukkan etika sosial dan mengikuti prinsip-prinsip dan norma-norma yang berlaku di masyarakat.

Integrity Demonstrates social ethics and adherence to principles and norms prevailing in society.

**M**

## Meaningful

Menunjukkan kesadaran untuk bertindak memberikan implikasi positif bagi lingkungan kerja, perusahaan, masyarakat, dan negara.

Demonstrates awareness in taking actions that generate positive implications for the work environment, the Company, society, and the country.

**I**

## Innovation For Growth

Mengembangkan terobosan dan bertindak untuk mewujudkan tercapainya Inovasi Perusahaan yang berkelanjutan dan dapat diandalkan.

Develops breakthroughs and takes action to realize sustainable and reliable corporate innovation.

# Kegiatan Usaha serta Produk dan Jasa

Business Activities as Well as Products and Services

## Kegiatan Usaha yang Dijalankan, serta Produk dan/atau Jasa yang Dihasilkan

Sesuai pasal 3 Anggaran Dasar terakhir, maksud dan tujuan Perseroan ialah berusaha dalam bidang

1. Aktivivitas Perusahaan Holding;
2. Aktivivitas Konsultasi Manajemen;
3. Angkutan Laut;
4. Pengadaan dan Distribusi Gas Alam dan Buatan;
5. Aktivitas Penunjang Angkutan;
6. Aktivitas Penempatan Tenaga Kerja;
7. Perdagangan Besar Khusus Lainnya;
8. Konstruksi Bangunan Sipil Lainnya;
9. Pembongkaran dan Penyiapan Lahan;
10. Aktivitas Penyediaan Tenaga Kerja Waktu Tertentu;
11. Penyediaan Sumber Daya Manusia dan Manajemen Fungsi Sumber Daya Manusia, Pendidikan Lainnya
12. Kegiatan Penunjang Pendidikan.

Perseroan telah memperoleh Surat Izin Usaha Perusahaan Angkutan Laut (“SIUPAL”) dari Direktorat Jenderal Perhubungan Laut Departemen Perhubungan No. AL.001/714/SP_SIUPAL/VII/2022 tanggal 1 Juli 2022.

Untuk mencapai maksud dan tujuan tersebut di atas, Perusahaan melakukan kegiatan usaha sebagai berikut:

## Business Activities Conducted, and Products and/or Services Provided

In accordance with Article 3 of the latest Articles of Association, the purposes and objectives of the Company are to engage in the following fields:

1. Holding Company Activities;
2. Management Consultancy Activities;
3. Sea Transportation;
4. Procurement and Distribution of Natural and Artificial Gas;
5. Supporting Transportation Activities;
6. Manpower Placement Activities;
7. Other Specialized Wholesale Trade;
8. Other Civil Building Construction;
9. Demolition and Site Preparation;
10. Provision of Temporary Workforce Activities;
11. Provision of Human Resources and Human Resources Function Management, Other Education;
12. Educational Support Activities.

The Company has obtained a Sea Transportation Business License (“SIUPAL”) from the Directorate General of Sea Transportation, Ministry of Transportation, No. AL.001/714/SP_SIUPAL/VII/2022 dated July 1, 2022.

To achieve the purposes and objectives as mentioned above, the Company carries out the following business activities:

| No | Kegiatan Usaha Berdasarkan Anggaran Dasar<br>Business Activities Based on the Articles of Association | Sudah/ Belum Dijalankan<br>Implemented / Not Implemented | Bentuk Kegiatan yang Dijalankan<br>Form of Activities Carried Out |
|---|---|---|---|
| A | Kegiatan Usaha Utama<br>Main Business Activities | | |
| a | Aktivitas Perusahaan Holding (KBLI 2020 No. 64200)<br>Holding Company Activities (KBLI 2020 No. 64200) | v | Dijalankan<br>Carried out |
| b | Aktivitas Konsultasi Manajemen Lainnya (KBLI 2020 No. 70209)<br>Other Management Consultancy Activities (KBLI 2020 No. 70209) | v | Dijalankan<br>Carried out |
| c | Angkutan Laut Dalam Negeri Untuk Barang Khusus (KBLI 2020 No. 50133)<br>Domestic Sea Transportation for Special Goods | v | Dijalankan oleh Anak Usaha<br>Carried out by Subsidiaries |
| d | Angkutan Laut Dalam Negeri Untuk Barang Umum (KBLI 2020 No. 50131)<br>Domestic Sea Transportation for General Goods (KBLI 2020 No. 50131) | v | Dijalankan oleh Anak Usaha<br>Carried out by Subsidiaries |
| e | Angkutan Laut Perairan Pelabuhan Dalam Negeri Untuk Barang (KBLI 2020 No. 50132)<br>Domestic Port Waters Sea Transportation for Goods (KBLI 2020 No. 50132) | v | Dijalankan oleh Anak Usaha<br>Carried out by Subsidiaries |
| B | Kegiatan Usaha Penunjang<br>Supporting Business Activities | | |
| a | Distribusi Gas Alam Dan Buatan (KBLI 2020 No. 35202)<br>Distribution of Natural and Artificial Gas (KBLI 2020 No. 35202) | v | Dijalankan oleh Anak Usaha<br>Carried out by Subsidiaries |

| No | Kegiatan Usaha Berdasarkan Anggaran Dasar<br>Business Activities Based on the Articles of Association | Sudah/ Belum Dijalankan<br>Implemented / Not Implemented | Bentuk Kegiatan yang Dijalankan<br>Form of Activities Carried Out |
|---|---|---|---|
| b | Angkutan Laut Luar Negeri Untuk Barang Khusus (KBLI 2020 No. 50142)<br>Foreign Sea Transportation for Special Goods (KBLI 2020 No. 50142) | v | Dijalankan oleh Anak Usaha<br>Carried out by Subsidiaries |
| c | Angkutan Laut Luar Negeri Untuk Barang Umum (KBLI 2020 No. 50141)<br>Foreign Sea Transportation for General Goods (KBLI 2020 No. 50141) | v | Dijalankan oleh Anak Usaha<br>Carried out by Subsidiaries |
| d | Aktivitas Penunjang Angkutan Perairan Lainnya (KBLI 2020 No. 52229)<br>Other Supporting Water Transportation Activities (KBLI 2020 No. 52229) | v | Dijalankan oleh Anak Usaha<br>Carried out by Subsidiaries |
| e | Aktivitas Pelayanan Kepelabuhanan Laut (KBLI 2020 No. 52221)<br>Sea Port Service Activities (KBLI 2020 No. 52221) | v | Dijalankan oleh Anak Usaha<br>Carried out by Subsidiaries |
| F | Aktivitas Penyeleksian Dan Penempatan Tenaga Kerja Dalam Negeri (KBLI 2020 No. 78101)<br>Domestic Manpower Selection and Placement Activities (KBLI 2020 No. 78101) | v | Dijalankan oleh Anak Usaha<br>Carried out by Subsidiaries |
| g | Aktivitas Penyeleksian Dan Penempatan Tenaga Kerja Luar Negeri (KBLI 2020 No. 78102)<br>Overseas Manpower Selection and Placement Activities (KBLI 2020 No. 78102) | v | Dijalankan oleh Anak Usaha<br>Carried out by Subsidiaries |
| h | Perdagangan Besar Bahan Bakar Padat, Cair Dan Gas Dan Produk Yang Berhubungan Dengan Itu (KBLI 2020 No. 46610)<br>Wholesale Trade of Solid, Liquid, and Gas Fuels and Related Products (KBLI 2020 No. 46610) | v | Dijalankan oleh Anak Usaha<br>Carried out by Subsidiaries |
| i | Pengerukan (KBLI 2020 No. 42914)<br>Dredging (KBLI 2020 No. 42914) | v | Dijalankan oleh Perusahaan Terafiliasi<br>Carried out by Affiliated Companies |
| j | Penyiapan Lahan (KBLI 2020 No. 43120)<br>Site Preparation (KBLI 2020 No. 43120) | v | Dijalankan oleh Perusahaan Terafiliasi<br>Carried out by Affiliated Companies |
| k | Aktivitas Penyediaan Tenaga Kerja Waktu Tertentu (KBLI 2020 No. 78200)<br>Provision of Temporary Workforce Activities (KBLI 2020 No. 78200) | v | Dijalankan oleh Anak Usaha<br>Carried out by Subsidiaries |
| l | Penyediaan Sumber Daya Manusia Dan Manajemen Fungsi Sumber Daya Manusia (KBLI 2020 No. 78300)<br>Provision of Human Resources and Human Resources Function Management (KBLI 2020 No. 78300) | v | Dijalankan oleh Anak Usaha<br>Carried out by Subsidiaries |
| m | Pendidikan Lainnya Swasta (KBLI 2020 No. 85499)<br>Other Private Education (KBLI 2020 No. 85499) | v | Dijalankan oleh Anak Usaha<br>Carried out by Subsidiaries |
| n | Kegiatan Penunjang Pendidikan (KBLI 2020 No. 85500)<br>Educational Support Activities (KBLI 2020 No. 85500) | v | Dijalankan oleh Anak Usaha<br>Carried out by Subsidiaries |

## Produk dan Jasa yang Dihasilkan

### Jasa Sewa Kapal

Perseroan memiliki core business pada penyediaan jasa penyewaan kapal, untuk pengangkutan LNG, angkutan bahan bakar premium dan crude oil, pengangkutan bahan kimia dan petrokimia, jasa penunjang kegiatan lepas pantai, serta jasa penunjang armada laut (marine support), yaitu tug assist di pelabuhan. Kapal disewakan untuk sewa time charter dan spot charter.

## Products and Services Provided

### Vessel Charter Services

The Company's core business lies in the provision of vessel charter services for LNG transportation, premium fuel and crude oil transportation, chemical and petrochemical transportation, offshore support services, as well as marine support services, namely tug assist at ports. Vessels are chartered under time charter and spot charter arrangements.

## Jasa Pengelolaan Kapal

Jasa pengelolaan kapal yang dilayani Perseroan mengacu pada peraturan dan persyaratan yang berlaku pada industri perkapalan baik nasional maupun internasional. Perseroan berkomitmen dan memastikan bahwa manajemen pengelolaan kapal diterapkan pada semua aspek operasi kapal, pelaut, lingkungan kerja, dan keselamatan kerja.

## Jasa Pengelolaan Awak Kapal

Pengelolaan dan pengembangan awak kapal merupakan salah satu pilar strategis Perseroan dalam mendukung industri pelayaran nasional serta rantai distribusi energi. Selain memenuhi kebutuhan awak kapal untuk armada yang dimiliki dan dikelola Perseroan, segmen usaha ini juga menyediakan layanan penyediaan, pengelolaan, dan penempatan awak kapal bagi perusahaan pelayaran domestik maupun internasional.

Perseroan melalui salah satu anak usahanya, menyediakan tenaga pelaut Indonesia yang kompeten, profesional, dan berpengalaman untuk berbagai jenjang jabatan, mulai dari Nahkoda (Master), Chief Engineer, Perwira (Officer), hingga Awak Kapal Non-Perwira (Rating). Dalam menjalankan kegiatan usahanya, Perseroan berkomitmen untuk menerapkan praktik pengelolaan awak kapal yang mengedepankan aspek kompetensi, keselamatan, kepatuhan terhadap regulasi, serta standar layanan internasional guna memastikan keandalan operasional dan memberikan nilai tambah bagi pelanggan.

Segmen usaha ini dijalankan melalui entitas anak yang telah menjadi salah satu pemimpin pasar dalam penyedia jasa pengelolaan dan penempatan awak kapal di Indonesia khususnya untuk sektor kapal pengangkut gas alam cair (LNG). Dari 164 perusahaan pemegang Surat Izin Usaha Keagenan Awak Kapal (SIUKKAK), entitas anak Perseroan memiliki rekam jejak yang kuat serta telah memenuhi berbagai standar dan sertifikasi nasional maupun internasional, antara lain ISO 9001:2015, ISO 45001:2018, SIUKKAK, dan Maritime Labour Convention (MLC) 2006. Pencapaian tersebut mencerminkan komitmen Perseroan dalam menerapkan sistem manajemen mutu, keselamatan dan kesehatan kerja, serta perlindungan hak-hak pelaut sesuai dengan praktik terbaik industri maritim global.

## Vessel Management Services

The vessel management services provided by the Company refer to regulations and requirements applicable in the shipping industry, both nationally and internationally. The Company is committed to and ensures that vessel management is implemented across all aspects of vessel operations, seafarers, the working environment, and occupational safety.

## Crew Management Services

The management and development of seafarers constitute one of the Company's strategic pillars in supporting Indonesia's shipping industry and the national energy distribution chain. In addition to meeting the crewing requirements of vessels owned and managed by the Company, this business segment also provides crew recruitment, management, and placement services for both domestic and international shipping companies.

Through one of its subsidiaries, the Company supplies competent, professional, and experienced Indonesian seafarers for a wide range of positions, from Master, Chief Engineer, and Officers to Ratings. In conducting its operations, the Company is committed to implementing crewing management practices that prioritize competency, safety, regulatory compliance, and adherence to international service standards to ensure operational reliability and deliver added value to its customers.

This business segment is operated through a subsidiary that has established itself as one of Indonesia's leading providers of crew management and placement services, particularly for the liquefied natural gas (LNG) shipping sector. Among the 164 companies holding a Ship Crew Manning Agency Business License (SIUKKAK), the Company's subsidiary has built a strong track record and has obtained various national and international certifications and accreditations, including ISO 9001:2015, ISO 45001:2018, SIUKKAK, and compliance with the Maritime Labour Convention (MLC), 2006. These achievements reflect the Company's commitment to implementing robust quality management systems, occupational health and safety standards, and the protection of seafarers' rights in accordance with international best practices in the maritime industry.

## Pusat Pelatihan Awak Kapal

Selain menyediakan awak kapal yang terlatih dan andal, Perseroan juga menyediakan jasa pelatihan bagi para awak kapal melalui pelatihan dan program sertifikasi yang dipersyaratkan dalam IMO Model Course dan Seafarer Training and Certification of Watchkeeping, yang lisensinya telah diberikan oleh Kementerian Perhubungan Direktorat Jenderal Perhubungan Laut kepada anak usaha Perseroan yang menjalankan bidang usaha ini.

Selain itu, Perseroan juga menyelenggarakan pelatihan-pelatihan non-STCW lainnya dalam rangka meningkatkan kemampuan awak kapal dan juga superintendent Perusahaan. Pusat pelatihan awak kapal ini berada di bawah naungan Humpuss Trilogi Maritime Training Center (HTMTC), yang bekerja sama dengan Universitas Trilogi.

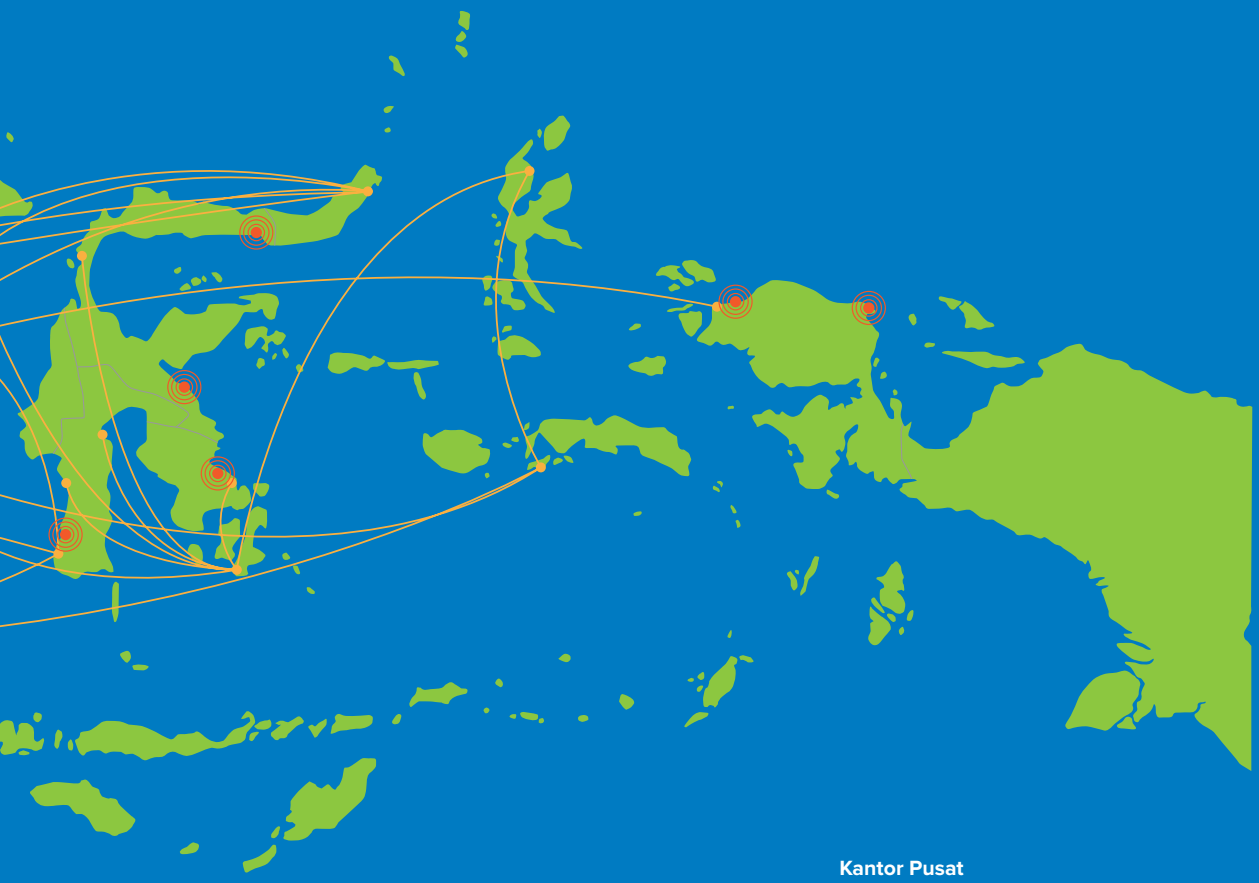
## Seafarer Training Center

In addition to providing trained and reliable seafarers, the Company also offers training services for seafarers through training and certification programs required under the IMO Model Course and Seafarer Training, Certification, and Watchkeeping, the licenses for which have been granted by the Ministry of Transportation, Directorate General of Sea Transportation, to the Company's subsidiary operating in this business field.

In addition, the Company also conducts other non-STCW training programs to enhance the capabilities of seafarers as well as the Company's superintendents. This seafarer training center operates under the auspices of the Humpuss Trilogi Maritime Training Center (HTMTC), in collaboration with Trilogi University.

# Wilayah Operasional
Operational Areas





**Kantor Pusat**
Head Office

**PT Humpuss Maritim Internasional Tbk**
Gedung Mangkuluhur City Tower Satu Lantai 27
Jl. Jend. Gatot Subroto Kav. 1-3
Jakarta 12930, Indonesia
Phone : 62-21 3950 6655
E-mail : corpsec@humi.co.id
Situs web : www.humi.co.id

# Keanggotaan Asosiasi
## Association Memberships

Untuk memperluas jaringan bisnis serta menjalin komunikasi yang lebih luas, khususnya pada distribusi dan infrastruktur energi termasuk ekosistem pelabuhan dan maritim, Perseroan bergabung dalam beberapa asosiasi profesional dan organisasi lainnya. Hal ini juga merupakan bagian dari upaya pelibatan pemangku kepentingan, agar Perseroan dapat selalu memperoleh informasi dan berbagai perkembangan di industri.

To expand its business network and establish broader communication, particularly in energy distribution and infrastructure, including port and maritime ecosystems, the Company has joined several professional associations and other organizations. This also forms part of the Company's stakeholder engagement efforts, enabling the Company to continuously obtain information and keep abreast of various developments in the industry.

Hingga laporan ini diterbitkan, HUMI tergabung dalam asosiasi sebagai berikut:

As of the issuance of this report, HUMI is a member of the following associations:

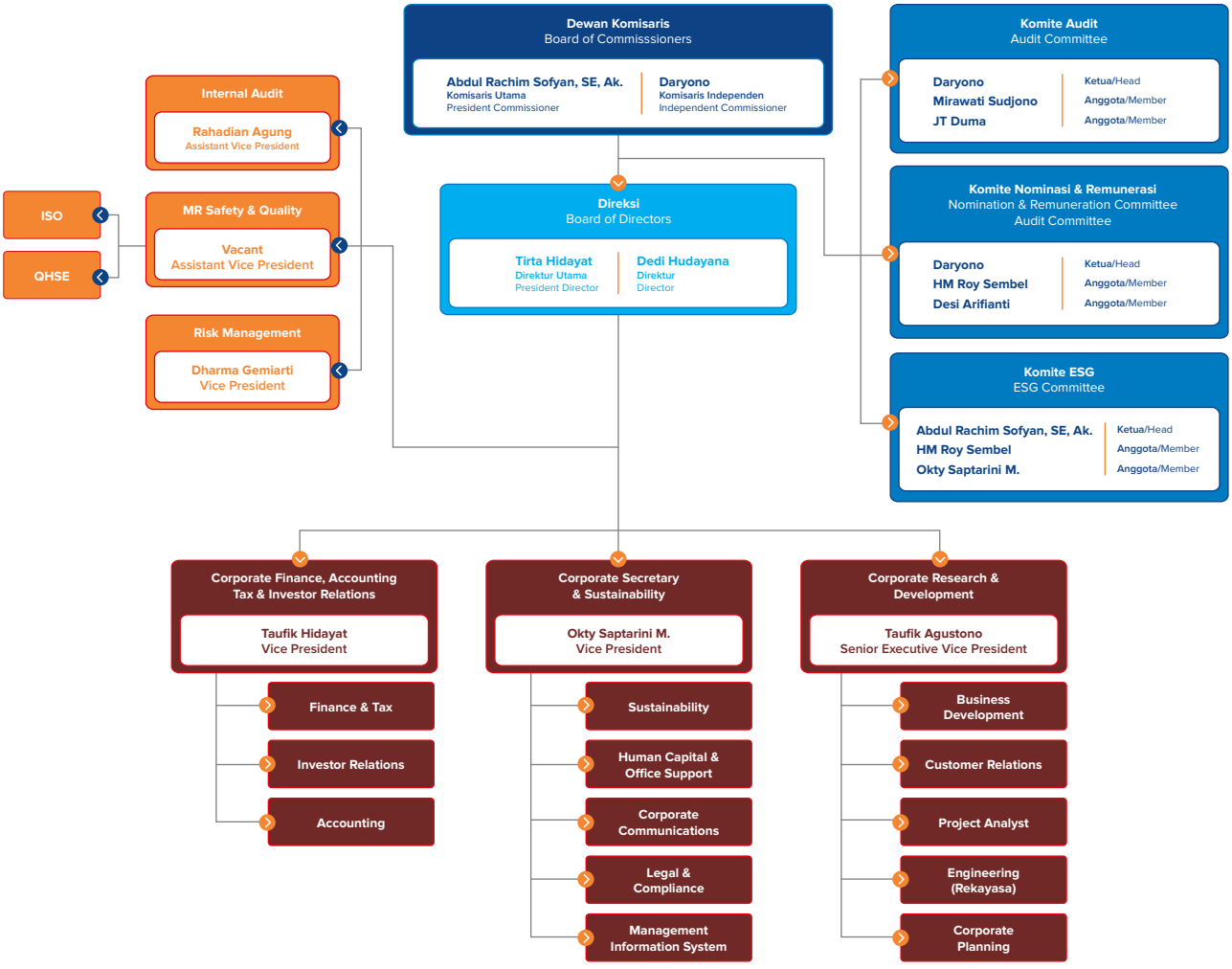
| Nama Organisasi<br>Organization Name | Lingkup<br>Scope | Status<br>Status |
|---|---|---|
| United Nations Global Compact | Internasional<br>International | Aktif<br>Active |
| Indonesian National Shipowner Association (INSA) | Nasional<br>National | Sekretaris Perusahaan dan beberapa Direksi Anak Usaha lainnya sebagai Pengurus<br>Corporate Secretary and several Directors of other Subsidiaries as Board Member |
| Asosiasi Emiten Indonesia (AEI) | Nasional<br>National | Sekretaris Perusahaan sebagai Pengurus<br>Corporate Secretary as Board Member |
| Indonesian Corporate Secretary Association (ICSA) | Nasional<br>National | Sekretaris Perusahaan sebagai Anggota<br>Corporate Secretary as Member |

# Struktur Organisasi
## Organizational Structure

Berdasarkan Surat Keputusan Direksi No. 15/SK/DU-HUMI/V2025, Struktur Organisasi HUMI hingga 31 Desember 2025 disajikan sebagai berikut.

Pursuant to Board of Directors Decree No. 15/SK/DU-HUMI/V2025, the organizational structure of HUMI as of December 31, 2025 is presented below.

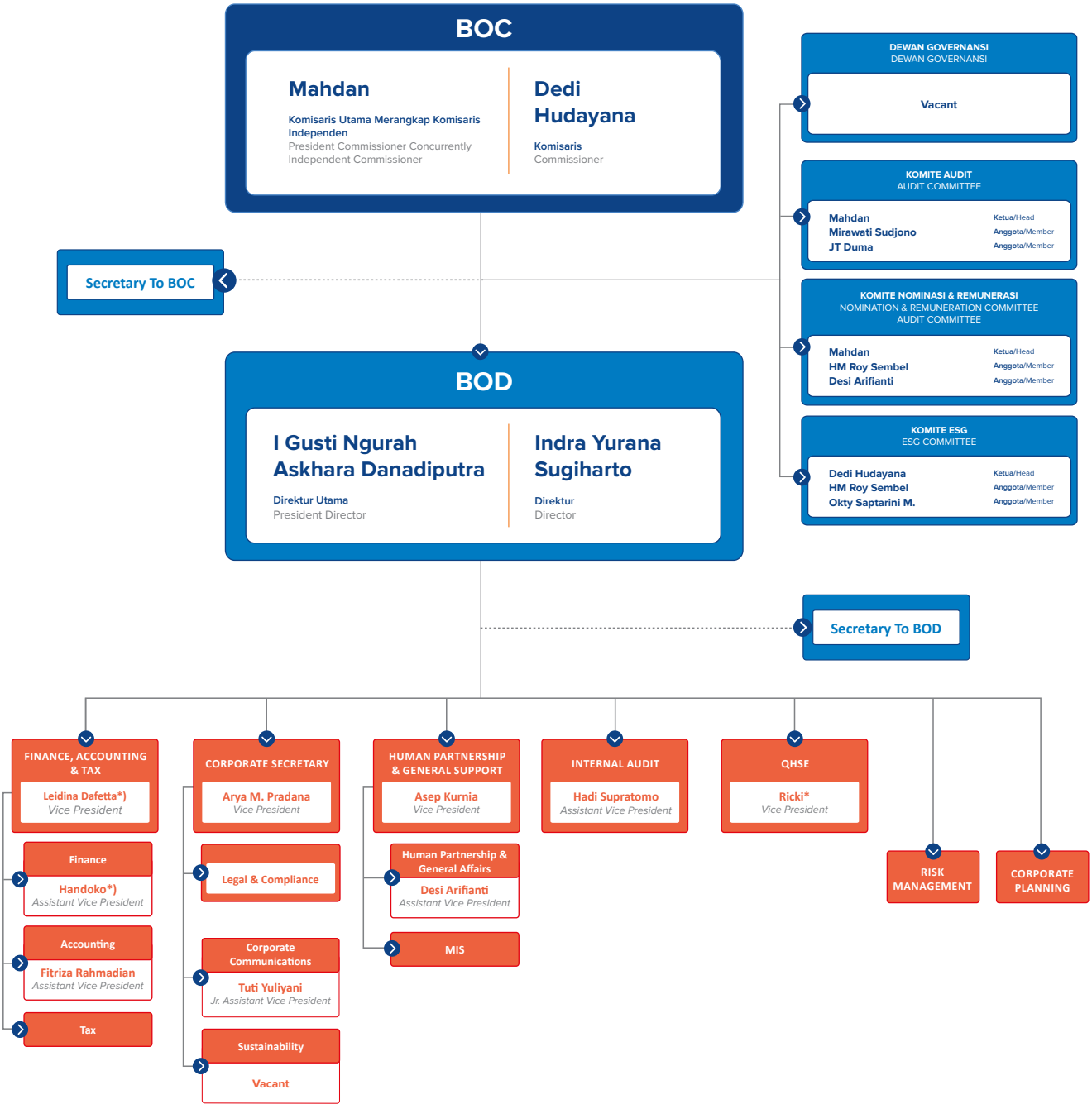
**Struktur Organisasi PT Humpuss Maritim Internasional Tbk**
Organizational Structure of PT Humpuss Maritim Internasional Tbk



Akan tetapi terdapat perubahan struktur organisasi pada tanggal 09 April 2026 berdasarkan Surat Keputusan Direksi No. 000/SK/DU-HUMI/IV/2026 yang disajikan sebagai berikut.

However, the Company's organizational structure was subsequently revised on April 9, 2026, pursuant to Board of Directors Decree No. 000/SK/DU-HUMI/IV/2026, as presented below.

**Struktur Organisasi PT Humpuss Maritim Internasional Tbk**
Organizational Structure of PT Humpuss Maritim Internasional Tbk



# Susunan dan Profil Dewan Komisaris

## Composition and Profile of the Board of Commissioners

Tidak terdapat perubahan susunan Dewan Komisaris di sepanjang tahun 2025, Namun terdapat perubahan susunan Dewan Komisaris pada tanggal 14 Januari 2026

There were no changes to the composition of the Board of Commissioners throughout 2025. However, there was a change in the composition of the Board of Commissioners on January 14, 2026.

Berikut kronologi perubahan susunan Dewan Komisaris sebagaimana terlampir di bawah ini.

The chronology of changes to the composition of the Board of Commissioners is presented below as attached.

| **1 Januari 2025 s.d 14 Januari 2026**<br>January 1, 2025 to January 14, 2026 | **14 Januari 2026-Sekarang**<br>January 14, 2026-Present | **Keterangan**<br>Remarks |
|---|---|---|
| Abdul Rachim Sofyan<br>(Komisaris Utama)<br>(President Commissioner) | | Abdul Rachim Sofyan berhenti menjabat sebagai Komisaris Utama berdasarkan keputusan RUPS Luar Biasa tanggal 14 Januari 2026<br>Abdul Rachim Sofyan resigned from his position as President Commissioner based on the resolution of the Extraordinary General Meeting of Shareholders dated January 14, 2026 |
| Daryono<br>(Komisaris)<br>(Commissioner) | | Daryono berhenti menjabat sebagai Komisaris berdasarkan keputusan RUPS Luar Biasa tanggal 14 Januari 2026<br>Daryono resigned from his position as Commissioner based on the resolution of the Extraordinary General Meeting of Shareholders dated January 14, 2026 |
| | Mahdan<br>(Komisaris Utama merangkap komisaris Independen)<br>(President Commissioner concurrently Independent Commissioner) | Mahdan menjabat Komisaris Utama merangkap Komisaris Independen berdasarkan keputusan RUPS Luar Biasa tanggal 14 Januari 2026<br>Mahdan was appointed as President Commissioner concurrently serving as Independent Commissioner based on the resolution of the Extraordinary General Meeting of Shareholders dated January 14, 2026 |
| | Dedi Hudayana<br>(Komisaris)<br>(Commissioner) | Dedi Hudayana menjabat Komisaris berdasarkan keputusan RUPS Luar Biasa tanggal 14 Januari 2026<br>Dedi Hudayana was appointed as Commissioner based on the resolution of the Extraordinary General Meeting of Shareholders dated January 14, 2026 |

Berikut adalah profil Dewan Komisaris yang menjabat sampai dengan Laporan Tahunan ini ditandatangani.

The following are the profiles of the Board of Commissioners serving up to the signing of this Annual Report.



# Mahdan

**Komisaris Utama Merangkap Komisaris Independen**
**President Commissioner Concurrently Independent Commissioner**

| Kewarganegaraan \| Citizenship | Usia \| Age | Domisili \| Domicile |
|---|---|---|
| Indonesia \| Indonesian | 63 tahun \| 63 years | Jakarta |

| | |
|---|---|
| **Periode Jabatan:**<br>Term of Office: | 14 Januari 2026 s.d RUPS yang akan Diselenggarakan di Tahun 2027.<br>January 14, 2026 to the General Meeting of Shareholders to be held in 2027. |
| **Dasar Pengangkatan**<br>Basis of Appointment | Diangkat sebagai Komisaris Utama merangkap Komisaris Independen berdasarkan Akta Pernyataan Keputusan RUPSLB No. 67 tanggal 14 januari 2026 yang dibuat di hadapan Christina Dwi Utami, S.H., M.Hum., M.Kn., notaris di Jakarta, dengan masa jabatan sampai dengan penutupan RUPS yang akan diadakan pada tahun 2027.<br>Appointed as President Commissioner concurrently Independent Commissioner based on the Deed of Statement of Resolution of the Extraordinary General Meeting of Shareholders No. 67 dated January 14, 2026 drawn up before Christina Dwi Utami, S.H., M.Hum., M.Kn., Notary in Jakarta, with a term of office until the closing of the General Meeting of Shareholders to be held in 2027. |
| **Pendidikan**<br>Education | • Magister Akuntasi, Universitas Indonesia (2010).<br>• Sarjana Fakultas Ekonomi, Jurusan Akuntansi, Universitas Indonesia (1987).<br>• Master's Degree in Accounting, University of Indonesia (2010).<br>• Bachelor's Degree, Faculty of Economics, Accounting Department, University of Indonesia (1987). |
| **Sertifikasi Profesi**<br>Professional Certification | Certification in Public Accountant (CIA) Kementerian Keuangan RI (1988)<br>Certification in Public Accountant (CIA), Ministry of Finance of the Republic of Indonesia (1988) |
| **Riwayat Profesi**<br>Riwayat Profesi | • Komite Audit PT Sarana Multi Infrastruktur (Persero)<br>• Komite Pemantau Risiko PT Bank Neo Commerce.<br>• Internal Audit dan juga Auditor di Kantor Akuntan Publik.<br>• Dosen Akuntansi di Fakultas Ekonomi dan Bisnis UI,<br>• Pengajar pada Program Certified Internal Auditr (CIA) PPA FEB UI.<br>• Audit Committee PT Sarana Multi Infrastruktur (Persero)<br>• Risk Monitoring Committee PT Bank Neo Commerce.<br>• Internal Audit and Auditors at Public Accounting Firms.<br>• Accounting Professor at the Faculty of Economics and Business, University of Indonesia,<br>• Instructor in the Certified Internal Auditor (CIA) Program at the PPA, Faculty of Economics and Business, University of Indonesia. |
| **Rangkap Jabatan**<br>Concurrent Positions | Di dalam grup Perseroan:<br>• Ketua Komite Nominasi dan Remunerasi HUMI (2026-saat ini)<br>• Ketua Komite Audit HUMI (2026-Saat ini)<br>Within the Company Group:<br>• Chair of the HUMI Nominating and Compensation Committee (2026–present)<br>• Chair of the HUMI Audit Committee (2026–present)<br>Di luar Perseroan: tidak ada<br>Outside the Company: none |
| **Hubungan Afiliasi**<br>Affiliation Relationships | Tidak memiliki hubungan afiliasi dengan anggota Direksi dan anggota Dewan Komisaris lainnya. Namun memiliki hubungan afiliasi dengan pemegang saham utama/pengendali melalui rangkap jabatan yang dimilikinya.<br>Does not have any affiliation relationship with members of the Board of Directors and other members of the Board of Commissioners. However, has an affiliation relationship with the main/controlling shareholder through the concurrent positions held. |
| **Kepemilikan Saham**<br>Share Ownership | Tidak memiliki kepemilikan saham HUMI<br>Does not own HUMI shares |



# Abdul Rachim Sofyan

**Komisaris Utama**
President Commissioner

Kewarganegaraan | Citizenship
Indonesia | Indonesian

Usia | Age
61 tahun | 61 years

Domisili | Domicile
Jakarta

| | |
|---|---|
| **Periode Jabatan:**<br>Term of Office: | 3 November 2022 s.d RUPSLB yang Diselenggarakan pada tanggal 14 Januari 2026.<br>November 3, 2022 to the Extraordinary General Meeting of Shareholders held on January 14, 2026. |
| **Dasar Pengangkatan**<br>Basis of Appointment | Diangkat sebagai Komisaris Utama berdasarkan Akta Pernyataan Keputusan RUPSLB No. 15 tanggal 3 November 2022 yang dibuat di hadapan Christina Dwi Utami, S.H., M.Hum., M.Kn., notaris di Jakarta, dengan masa jabatan sampai dengan penutupan RUPS yang akan diadakan pada tahun 2027. Beliau berhenti menjabat sebagai Komisaris Utama berdasarkan keputusan RUPS Luar Biasa tanggal 14 Januari 2026.<br>Appointed as President Commissioner based on the Deed of Statement of Resolution of the Extraordinary General Meeting of Shareholders No. 15 dated November 3, 2022, drawn up before Christina Dwi Utami, S.H., M.Hum., M.Kn., Notary in Jakarta, with a term of office until the closing of the General Meeting of Shareholders to be held in 2027. He ceased to serve as President Commissioner based on the resolution of the Extraordinary General Meeting of Shareholders dated January 14, 2026. |
| **Pendidikan**<br>Education | Sarjana Fakultas Ekonomi, Jurusan Akuntansi, Universitas Indonesia (1990).<br>Bachelor's Degree, Faculty of Economics, Accounting Department, University of Indonesia (1990). |
| **Sertifikasi Profesi**<br>Professional Certification | Certification in Audit Committee Practices (CACP) (2023)<br>Certification in Audit Committee Practices (CACP) (2023) |
| **Riwayat Profesi**<br>Riwayat Profesi | • Ketua Komite ESG PT Humpuss Maritim Internasional Tbk (2024-sekarang)<br>• Komisaris Utama PT GTS Internasional Tbk. (2024-2025)<br>• Komisaris Utama PT Humpuss Intermoda Transportasi Tbk (2021- 2023)<br>• Direktur PT Humpuss (2016-2021);<br>• Direktur Utama PT Intra Golflink Resort (2012-2016);<br>• Direktur PT New Kuta Condotel (2008-2018);<br>• Direktur PT Bali Pecatu Graha (2003-2012);<br>• Direktur PT Mandala Buana Bhakti (1996-2003);<br>• Chief Finance & Accounting PT Permadani Khatulistiwa Nusantara (1993-1996);<br>• Finance & Accounting Manager PT Cardig LEP International (1991-1993);<br>• Konsultan di Lembaga Manajemen FEUI (1989-1991).<br>• Chairman of the ESG Committee of PT Humpuss Maritim Internasional Tbk. (2024–present)<br>• President Commissioner of PT GTS Internasional Tbk. (2024–2025)<br>• President Commissioner of PT Humpuss Intermoda Transportasi Tbk. (2021–2023)<br>• Director of PT Humpuss (2016–2021);<br>• President Director of PT Intra Golflink Resort (2012–2016);<br>• Director of PT New Kuta Condotel (2008–2018);<br>• Director of PT Bali Pecatu Graha (2003–2012);<br>• Director of PT Mandala Buana Bhakti (1996–2003);<br>• Chief Finance & Accounting of PT Permadani Khatulistiwa Nusantara (1993–1996);<br>• Finance & Accounting Manager of PT Cardig LEP International (1991–1993);<br>• Consultant at the Management Institute of the Faculty of Economics, University of Indonesia (1989–1991). |
| **Rangkap Jabatan**<br>Concurrent Positions | Di dalam grup Perseroan: Komisaris Utama di PT GTS Internasional Tbk (2024-2025)<br>Within the Company Group: President Commissioners in PT GTS Internasional Tbk (2024-2025)<br>Di luar Perseroan: tidak ada<br>Outside the Company: none |
| **Hubungan Afiliasi**<br>Affiliation Relationships | Tidak memiliki hubungan afiliasi dengan anggota Direksi dan anggota Dewan Komisaris lainnya. Namun memiliki hubungan afiliasi dengan pemegang saham utama/pengendali melalui rangkap jabatan yang dimilikinya.<br>Does not have any affiliation relationship with members of the Board of Directors and other members of the Board of Commissioners. However, has an affiliation relationship with the main/controlling shareholder through the concurrent positions held. |
| **Kepemilikan Saham**<br>Share Ownership | Tidak memiliki kepemilikan saham HUMI<br>Does not own HUMI shares |



# Dedi Hudayana

**Komisaris**
Commissioner

Kewarganegaraan | Citizenship
Indonesia | Indonesian

Usia | Age
60 tahun | 60 years

Domisili | Domicile
Jakarta

| | |
|---|---|
| **Periode Jabatan:**<br>Term of Office: | 14 Januari 2026 s.d RUPS yang akan Diselenggarakan di Tahun 2027.<br>January 14, 2026 to the General Meeting of Shareholders to be held in 2027. |
| **Dasar Pengangkatan**<br>Basis of Appointment | Diangkat sebagai Komisaris berdasarkan Akta Pernyataan Keputusan RUPSLB No. 67 tanggal 14 Januari 2026 yang dibuat di hadapan Christina Dwi Utami, S.H., M.Hum., M.Kn., notaris di Jakarta, dengan masa jabatan sampai dengan penutupan RUPS yang akan diadakan pada tahun 2027.<br>Appointed as Commissioner based on the Deed of Statement of Resolution of the Extraordinary General Meeting of Shareholders No. 67 dated January 14, 2026 drawn up before Christina Dwi Utami, S.H., M.Hum., M.Kn., Notary in Jakarta, with a term of office until the closing of the General Meeting of Shareholders to be held in 2027. |
| **Pendidikan**<br>Education | Akademi Ilmu Pelayaran (AIP)/Sekolah Tinggi Ilmu Pelayaran (STIP) Jakarta (1988)<br>Academy of Maritime Science (AIP)/Jakarta School of Maritime Science (STIP) (1988) |
| **Sertifikasi Profesi**<br>Professional Certification | Sertifikasi Master Marine Class 1 (ANT 1) dari Akademi Ilmu Pelayaran (AIP)/Sekolah Tinggi Ilmu Pelayaran (STIP) Jakarta (2022).<br>Master Marine Class 1 (ANT 1) Certification from the Academy of Maritime Science (AIP)/Jakarta School of Maritime Science (STIP) (2022). |
| **Riwayat Profesi**<br>Riwayat Profesi | • Direktur PT Humpuss Maritim Internasional Tbk. (2022-2026);<br>• Direktur PT Humpuss Intermoda Transportasi Tbk. (2025);<br>• Direktur PT Humpuss Intermoda Transportasi Tbk (2021-2022);<br>• Direktur Utama PT Humpuss Maritim Internasional (2021-2022);<br>• Senior Operation & Commercial Manager PT Humpuss Transportasi Curah (2008-2009);<br>• Commercial & Operation Manager, Marine Manager, Operation, Chartering &Agency, Marine Crewing & Training Manager, Senior Manager of Agency & Container PT Humpuss Intermoda Trasportasi Tbk (1987-2008);<br>• Kepala Operasi & Agency PT Maskapai Pelayaran Pulau Laut (1992-1994);<br>• Marine Officer Lian Laut Shipping Singapore (1989-1991);<br>• Marine Officer PT Kutai Timber Indonesia (1988-1989).<br>• Director of PT Humpuss Maritim Internasional Tbk. (2022–2026);<br>• Director of PT Humpuss Intermoda Transportasi Tbk. (2025);<br>• Director of PT Humpuss Intermoda Transportasi Tbk. (2021–2022);<br>• President Director of PT Humpuss Maritim Internasional (2021–2022);<br>• Senior Operation & Commercial Manager, PT Humpuss Transportasi Curah (2008–2009);<br>• Commercial & Operation Manager, Marine Manager, Operation, Chartering & Agency, Marine Crewing & Training Manager, Senior Manager of Agency & Container, PT Humpuss Intermoda Transportasi Tbk. (1987–2008);<br>• Head of Operations & Agency, PT Maskapai Pelayaran Pulau Laut (1992–1994);<br>• Marine Officer, Lian Laut Shipping, Singapore (1989–1991);<br>• Marine Officer, PT Kutai Timber Indonesia (1988–1989). |
| **Rangkap Jabatan**<br>Concurrent Positions | Di dalam Grup Perseroan:<br>1. Direktur PT Humpuss Transportasi Curah (2009-sekarang)<br>2. Ketua Komite ESG HUMI (2026-Sekarang)<br>Within the Company Group:<br>1. Director PT Humpuss Transportasi Curah (2009-Present)<br>2. Chair of ESG HUMI Committee (2026-Present)<br>Di luar Perseroan: Tidak Ada<br>Outside the Company: None |
| **Hubungan Afiliasi**<br>Affiliation Relationships | Tidak memiliki hubungan afiliasi dengan anggota Direksi dan anggota Dewan Komisaris lainnya, serta pemegang saham utama/pengendali.<br>Does not have any affiliation relationship with members of the Board of Directors, other members of the Board of Commissioners, or the main/controlling shareholders. |
| **Kepemilikan Saham**<br>Share Ownership | Tidak memiliki kepemilikan saham HUMI<br>Does not own HUMI shares |



# Daryono

**Komisaris Independen**
**Independent Commissioner**

Kewarganegaraan | Citizenship
Indonesia | Indonesian

Usia | Age
67 tahun | 67 years

Domisili | Domicile
Jakarta

| | |
|---|---|
| **Periode Jabatan:**<br>Term of Office: | 3 November 2022 s.d RUPSLB yang Diselenggarakan pada tanggal 14 Januari 2026.<br>November 3, 2022 to the Extraordinary General Meeting of Shareholders held on January 14, 2026. |
| **Dasar Pengangkatan**<br>Basis of Appointment | Diangkat sebagai Komisaris Independen berdasarkan Akta Pernyataan Keputusan RUPSLB No. 15 tanggal 3 November 2022 yang dibuat di hadapan Christina Dwi Utami, S.H., M.Hum., M.Kn., notaris di Jakarta, dengan masa jabatan sampai dengan penutupan RUPS yang akan diadakan pada tahun 2027. Beliau berhenti menjabat sebagai Komisaris berdasarkan keputusan RUPS Luar Biasa tanggal 14 Januari 2026.<br>Appointed as Independent Commissioner based on the Deed of Statement of Resolution of the Extraordinary General Meeting of Shareholders No. 15 dated November 3, 2022, drawn up before Christina Dwi Utami, S.H., M.Hum., M.Kn., Notary in Jakarta, with a term of office until the closing of the General Meeting of Shareholders to be held in 2027. He ceased to serve as Commissioner based on the resolution of the Extraordinary General Meeting of Shareholders dated January 14, 2026. |
| **Pendidikan**<br>Education | • Internship MBA Program, Kentucky University, Amerika Serikat (1995)<br>• Magister Manajemen dari Universitas Padjadjaran (1994);<br>• Sarjana Akuntansi dari Akademi Akuntansi YKPN (1981);<br>• Pendidikan Akuntasi ext. LM-FEUI (1984);<br>• Manajemen Keuangan di STIE ABI (1988).<br>• Internship MBA Program, University of Kentucky, United States of America (1995)<br>• Master's Degree in Management from Padjadjaran University (1994);<br>• Bachelor's Degree in Accounting from YKPN Academy of Accounting (1981);<br>• Accounting Education, extension program, LM-FEUI (1984);<br>• Financial Management at STIE ABI (1988). |
| **Sertifikasi Profesi**<br>Professional Certification | Tidak Ada<br>None |
| **Riwayat Profesi**<br>Riwayat Profesi | • Ketua Komite Audit dan Ketua Komite Nominasi & Remunerasi PT Humpuss Maritim Internasional Tbk (2022-sekarang)<br>• Anggota Komite Nominasi dan Remunerasi PT Humpuss Intermoda Transportasi Tbk (2018-2022);<br>• Sekretaris Perusahaan PT Humpuss Intermoda Transportasi Tbk (2014-2018);<br>• Kepala Internal Audit PT Humpuss Intermoda Transportasi Tbk (2012-2013);<br>• Kepala Departemen PT Bank Mandiri (Persero) Tbk (2002-2009);<br>• Direktur Dana Pensiun Bank Mandiri (1999-2002);<br>• Senior Office PT Bank Bumi Daya (1983-1999);<br>• Auditor - Kantor Akuntan Publik Hadori (1982).<br>• Chairman of the Audit Committee and Chairman of the Nomination & Remuneration Committee of PT Humpuss Maritim Internasional Tbk (2022–present)<br>• Member of the Nomination and Remuneration Committee of PT Humpuss Intermoda Transportasi Tbk. (2018–2022);<br>• Corporate Secretary of PT Humpuss Intermoda Transportasi Tbk. (2014–2018);<br>• Head of Internal Audit of PT Humpuss Intermoda Transportasi Tbk. (2012–2013);<br>• Department Head of PT Bank Mandiri (Persero) Tbk. (2002–2009);<br>• Director of Bank Mandiri Pension Fund (1999–2002);<br>• Senior Officer of PT Bank Bumi Daya (1983–1999);<br>• Auditor at Hadori Public Accounting Firm (1982). |
| **Rangkap Jabatan**<br>Concurrent Positions | Di dalam Grup Perseroan: Dewan Komisaris PT ETSI Hutama Maritim (2018-Sekarang)<br>Within the Company Group: Member of the Board of Commissioners PT ETSI Hutama Maritim (2018-Present)<br>Di luar Perseroan: tidak ada<br>Outside the Company: none |
| **Hubungan Afiliasi**<br>Affiliation Relationships | Tidak memiliki hubungan afiliasi dengan anggota Direksi dan anggota Dewan Komisaris lainnya. Namun memiliki hubungan afiliasi dengan pemegang saham utama/pengendali melalui rangkap jabatan yang dimilikinya.<br>Does not have any affiliation relationship with members of the Board of Directors and other members of the Board of Commissioners. However, has an affiliation relationship with the main/controlling shareholder through the concurrent positions held. |
| **Kepemilikan Saham**<br>Share Ownership | Tidak memiliki kepemilikan saham HUMI<br>Does not own HUMI shares |

# Susunan dan Profil Direksi

## Composition And Profile Of The Board Of Directors

Tidak terdapat perubahan susunan Direksi di sepanjang tahun 2025, Namun terdapat perubahan susunan Dewan Komisaris pada tanggal 14 Januari 2026.

There were no changes to the composition of the Board of Directors throughout 2025. However, there was a change in the composition of the Board of Directors on January 14, 2026.

Berikut kronologi perubahan susunan Direksi sebagaimana terlampir di bawah ini:

The chronology of changes to the composition of the Board of Directors is presented below as attached:

| 1 Januari 2025 s.d 14 Januari 2026<br>January 1, 2025 to January 14, 2026 | 14 Januari 2026-Sekarang<br>January 14, 2026-Present | Keterangan<br>Remarks |
|---|---|---|
| Tirta Hidayat<br>(Direktur Utama)<br>(President Director) | | Tirta Hidayat berhenti menjabat sebagai Direktur Utama berdasarkan keputusan RUPS Luar Biasa tanggal 14 Januari 2026.<br>Tirta Hidayat ceased to serve as President Director based on the resolution of the Extraordinary General Meeting of Shareholders dated January 14, 2026. |
| Dedi Hudayana<br>(Direktur)<br>(Director) | | Dedi Hudayana berhenti menjabat sebagai Direktur berdasarkan keputusan RUPS Luar Biasa tanggal 14 Januari 2026 dan menjabat menjadi Komisaris perusahaan.<br>Dedi Hudayana ceased to serve as Director based on the resolution of the Extraordinary General Meeting of Shareholders dated January 14, 2026 and was appointed as a Commissioner of the Company. |
| | I Gusti Ngurah Askhara Danadiputra<br>(Direktur Utama)<br>(President Director) | I Gusti Ngurah Askhara Danadiputra menjabat Direktur Utama berdasarkan keputusan RUPS Luar Biasa tanggal 14 Januari 2026.<br>I Gusti Ngurah Askhara Danadiputra was appointed as President Director based on the resolution of the Extraordinary General Meeting of Shareholders dated January 14, 2026. |
| | Indra Yurana Sugiarto<br>(Direktur)<br>(Director) | Indra Yurana Sugiarto menjabat Direktur berdasarkan keputusan RUPS Luar Biasa tanggal 14 Januari 2026.<br>Indra Yurana Sugiarto was appointed as Director based on the resolution of the Extraordinary General Meeting of Shareholders dated January 14, 2026. |

Berikut adalah profil Direksi yang menjabat sampai dengan Laporan Tahunan ini ditandatangani.

The following are the profiles of the members of the Board of Directors serving up to the signing of this Annual Report.



# I Gusti Ngurah Askhara Danadiputra

**Direktur Utama**
President Director

| Kewarganegaraan \| Citizenship | Usia \| Age | Domisili \| Domicile |
|---|---|---|
| Indonesia \| Indonesian | 54 tahun \| 54 years | Jakarta |

| | |
|---|---|
| **Periode Jabatan:**<br>Term of Office: | 14 Januari 2026 s.d RUPS yang akan Diselenggarakan di Tahun 2027.<br>January 14, 2026 to the General Meeting of Shareholders to be held in 2027. |
| **Dasar Pengangkatan**<br>Basis of Appointment | Diangkat sebagai Direktur Utama berdasarkan Akta Pernyataan Keputusan RUPSLB No. 67 tanggal 14 Januari 2026 yang dibuat di hadapan Christina Dwi Utami, S.H., M.Hum., M.Kn., notaris di Jakarta, dengan masa jabatan sampai dengan penutupan RUPS yang akan diadakan pada tahun 2027.<br>Appointed as President Director based on the Deed of Statement of Resolution of the Extraordinary General Meeting of Shareholders No. ... dated ....., drawn up before Christina Dwi Utami, S.H., M.Hum., M.Kn., Notary in Jakarta, with a term of office until the closing of the General Meeting of Shareholders to be held in 2027. |
| **Pendidikan**<br>Education | • Master of Business Administration, Keuangan Internasional di Universitas Indonesia (2001)<br>• Sarjana Ekonomi di Universitas Gadjah Mada (1994)<br>• Master of Business Administration, International Finance at the University of Indonesia (2001)<br>• Bachelor of Economics at Gadjah Mada University (1994) |
| **Sertifikasi Profesi**<br>Professional Certification | Tidak Ada<br>None |
| **Riwayat Profesi**<br>Riwayat Profesi | • CEO PT Solusi Prakarsa Metana LNG retail company subsidiary of PT Humpuss Maritim Internasional Tbk.<br>• CEO PT GTS Internasional Tok LNG distribution company subsidiary of PT Humpuss Maritim Internasional Tbk.<br>• CEO PT Sarana Bali Dwipa Jaya SBDJ is Project Owner for Bali Urban Rail and Associated Development (Bali Subway)<br>• Senior Partner Business Finance Consultant Barid Consultant<br>• Senior Advisor PT TFORCE Indonesia Jaya<br>• Partner PT TRG Investama<br>• CEO PT Garuda Indonesia (persero) Tbk State owned national airline of Indonesia serving domestic and international routes.<br>• CEO PT Pelabuhan Indonesia III (Persero) State-owned enterprise engaged in port management and maritime logistics services in Indonesia.<br>• Director of HC, Risk, IT, and Procurement PT Wijaya Karya (Persero) Tbk State owned construction and engineering company specializing in infrastructure development.<br>• Director of Finance & Risk Management PT Garuda Indonesia (persero) Tbk State-owned national airline of Indonesia serving domestic and international routes.<br>• CFO PT Pelabuhan Indonesia III (Persero) State owned enterprise engaged in port management and maritime logistics services in Indonesia.<br>• Head of Natural Resources Group and SOE, Executive Director PT ANZ Bank Indonesia Banking institution in Indonesia, part of the Australia and New Zealand Banking Group.<br>• CFO PT AMSTELCO TBK (PETROSAUDI PE) Energy company affiliated with Petro Saudi International.<br>• Director - Structured Finance & Financing Solution Standard Chartered Singapore Multinational bank offering corporate and financial services.<br>• Director - Investment Banking Division Barclays Capital Investment banking<br>• Vice President, Corporate Banking Coverage Deutche Bank AG Global investment bank<br>• Assistant Vice President, Corporate Banking PT Bank Mandiri (Persero) Tbk State-owned bank offering corporate, retail, and financial services.<br>• Account Officer PT Bank Export Import Indonesia An SOE Bank before merged into Bank Mandiri |
| **Rangkap Jabatan**<br>Concurrent Positions | Di Dalam Grup Perseroan:<br>1. Komisaris PT PCS Internasional (2026-Sekarang)<br>2. Direktur Utama PT Solusi Prisma Metana (2025-Sekarang)<br>Within the Company Group:<br>1. Commissioner PT PCS Internasional (2026-Present)<br>2. President Director PT Solusi Prisma Metana (2025-Present)<br>Di Luar Perseroan: tidak ada.<br>Outside the Company: none. |
| **Hubungan Afiliasi**<br>Affiliation Relationships | Tidak memiliki hubungan afiliasi dengan anggota Direksi lainnya dan anggota Dewan Komisaris, serta pemegang saham utama/pengendali.<br>Does not have any affiliation relationship with other members of the Board of Directors, members of the Board of Commissioners, or the main/controlling shareholders. |
| **Kepemilikan Saham**<br>Share Ownership | Tidak memiliki kepemilikan saham HUMI<br>Does not own HUMI shares |



# Tirta Hidayat

**Direktur Utama**
President Director

| Kewarganegaraan \| Citizenship | Usia \| Age | Domisili \| Domicile |
|---|---|---|
| Indonesia \| Indonesian | 66 tahun \| 66 years | Jakarta |

| | |
|---|---|
| **Periode Jabatan:**<br>Term of Office: | 3 November 2022 s.d RUPSLB yang Diselenggarakan pada tanggal 14 Januari 2026.<br>November 3, 2022 to the Extraordinary General Meeting of Shareholders held on January 14, 2026. |
| **Dasar Pengangkatan**<br>Basis of Appointment | Diangkat sebagai Direktur Utama berdasarkan Akta Pernyataan Keputusan RUPSLB No. 15 tanggal 3 November 2022 yang dibuat di hadapan Christina Dwi Utami, S.H., M.Hum., M.Kn., notaris di Jakarta, dengan masa jabatan sampai dengan penutupan RUPS yang akan diadakan pada tahun 2027. Beliau berhenti menjabat sebagai Direktur Utama berdasarkan keputusan RUPS Luar Biasa tanggal 14 Januari 2026.<br>Appointed as President Director based on the Deed of Statement of Resolution of the Extraordinary General Meeting of Shareholders No. 15 dated November 3, 2022, drawn up before Christina Dwi Utami, S.H., M.Hum., M.Kn., Notary in Jakarta, with a term of office until the closing of the General Meeting of Shareholders to be held in 2027. He ceased to serve as President Director based on the resolution of the Extraordinary General Meeting of Shareholders dated January 14, 2026. |
| **Pendidikan**<br>Education | • Doctor of Philosophy (PhD) Regional Science dari Cornell University, New York, Amerika Serikat (1991);<br>• Master of Science (MS) Regiosnal Science dari Cornell University, New York, Amerika Serikat (1987);<br>• Sarjana Ekonomi di Universitas Indonesia (1985).<br>• Doctor of Philosophy (PhD) in Regional Science from Cornell University, New York, United States of America (1991);<br>• Master of Science (MS) in Regional Science from Cornell University, New York, United States of America (1987);<br>• Bachelor's Degree in Economics from the University of Indonesia (1985). |
| **Sertifikasi Profesi**<br>Professional Certification | Sertifikasi yang masih berlaku (jenis sertifikasi, institusi yang memberikan, tahun mendapatkan)<br>Valid certifications (type of certification, issuing institution, year obtained) |
| **Riwayat Profesi**<br>Riwayat Profesi | • Tim Asistansi (Penasihat Senior kepada Menteri Koordinator Bidang Perekonomian) (2017-2022);<br>• Komisaris PT Perusahaan Pengelola Aset (2017-2022);<br>• Komisaris PT Perusahaan Gas Negara (Persero) Tbk (2015-2017);<br>• Komisaris PT Tugu Hong Kong (Anak Perusahaan PT Pertamina) (2010-2015);<br>• Wakil Presiden Komisaris PT Bank Negara Indonesia (Persero) Tbk (2010-2015);<br>• Deputi Bidang Perekonomian, Prasarana dan Kelautan Kantor Wakil Presiden RI (2007-2017);<br>• Komisaris PT Angkasa Pura II (2007-2010);<br>• Komisaris PT Bank Permata (2002-2006);<br>• Kepala Badan Litbang Departemen Tenaga Kerja RI (2000-2002);<br>• Kepala Biro Manpower Planning Badan Perencanaan Pembangunan Nasional RI (BAPPENAS) (1998-2000);<br>• Komisaris PT Pelabuhan Indonesia III Surabaya (1998-2007);<br>• Komisaris PT Pelabuhan Indonesia IV, Makassar (1996-1998);<br>• Sekretaris Gugus Tugas III (POKJA II) Pemasaran dan Keuangan Dewan Komisaris Pemerintah untuk Pertamina (DKPP) (1993-1999);<br>• Kepala Biro Perencanaan dan Penelitian Ekonomi Makro Badan Perencanaan Pembangunan Nasional RI (BAPPENAS) (1993-1998).<br>• Assistance Team (Senior Advisor to the Coordinating Minister for Economic Affairs) (2017–2022);<br>• Commissioner of PT Perusahaan Pengelola Aset (2017–2022);<br>• Commissioner of PT Perusahaan Gas Negara (Persero) Tbk. (2015–2017);<br>• Commissioner of PT Tugu Hong Kong (Subsidiary of PT Pertamina) (2010–2015);<br>• Vice President Commissioner of PT Bank Negara Indonesia (Persero) Tbk. (2010–2015);<br>• Deputy for Economic Affairs, Infrastructure, and Maritime Affairs, Office of the Vice President of the Republic of Indonesia (2007–2017);<br>• Commissioner of PT Angkasa Pura II (2007–2010);<br>• Commissioner of PT Bank Permata (2002–2006);<br>• Head of the Research and Development Agency, Ministry of Manpower of the Republic of Indonesia (2000–2002);<br>• Head of the Manpower Planning Bureau, National Development Planning Agency of the Republic of Indonesia (BAPPENAS) (1998–2000);<br>• Commissioner of PT Pelabuhan Indonesia III, Surabaya (1998–2007);<br>• Commissioner of PT Pelabuhan Indonesia IV, Makassar (1996–1998);<br>• Secretary of Task Force III (Working Group II) for Marketing and Finance of the Government Commissioner Council for Pertamina (DKPP) (1993–1999);<br>• Head of the Bureau of Planning and Macroeconomic Research, National Development Planning Agency of the Republic of Indonesia (BAPPENAS) (1993–1998). |
| **Rangkap Jabatan**<br>Concurrent Positions | Di dalam Grup Perseroan:<br>1. Komisaris PT Humpuss Transportasi Curah (2023-2026)<br>2. Komisaris PT PCS Internasional (2023-2026)<br>Within the Company Group:<br>1. Commissioners PT Humpuss Transportasi Curah (2023-2026)<br>2. Commissioners PT PCS Internasional (2023-2026)<br>Di luar Perseroan: tidak ada<br>Outside the Company: none |
| **Hubungan Afiliasi**<br>Affiliation Relationships | Tidak memiliki hubungan afiliasi dengan anggota Direksi lainnya dan anggota Dewan Komisaris, serta pemegang saham utama/pengendali.<br>Does not have any affiliation relationship with other members of the Board of Directors, members of the Board of Commissioners, or the main/controlling shareholders. |
| **Kepemilikan Saham**<br>Share Ownership | Tidak memiliki kepemilikan saham HUMI<br>Does not own HUMI shares |



# Indra Yurana Sugiarto

**Direktur**
Director

| Kewarganegaraan \| Citizenship | Usia \| Age | Domisili \| Domicile |
|---|---|---|
| Indonesia \| Indonesian | 60 tahun \| 60 | Jakarta |

| | |
|---|---|
| **Periode Jabatan:**<br>Term of Office: | 14 Januari 2026 s.d RUPS yang akan Diselenggarakan di Tahun 2027.<br>January 14, 2026 to the General Meeting of Shareholders to be held in 2027. |
| **Dasar Pengangkatan**<br>Basis of Appointment | Diangkat sebagai Direktur berdasarkan Akta Pernyataan Keputusan RUPSLB No. 67 tanggal 14 Januari 2026 yang dibuat di hadapan Christina Dwi Utami, S.H., M.Hum., M.Kn., notaris di Jakarta, dengan masa jabatan sampai dengan penutupan RUPS yang akan diadakan pada tahun 2027.<br>Appointed as Director based on the Deed of Statement of Resolution of the Extraordinary General Meeting of Shareholders No. 67 dated January 14, 2026 drawn up before Christina Dwi Utami, S.H., M.Hum., M.Kn., Notary in Jakarta, with a term of office until the closing of the General Meeting of Shareholders to be held in 2027. |
| **Pendidikan**<br>Education | • Master of Computer Science, Southern New Hampshire University USA. (1995)<br>• Master of Business Administration, Southern New Hampshire University USA. (1993)<br>• Sarjana Ekonomi, Universitas Trisakti (1990) |
| **Sertifikasi Profesi**<br>Professional Certification | Sertifikasi yang masih berlaku (jenis sertifikasi, institusi yang memberikan, tahun mendapatkan)<br>Valid certifications (type of certification, issuing institution, year obtained) |
| **Riwayat Profesi**<br>Riwayat Profesi | • Direktur PT Humpuss Intermoda Transportasi Tbk. (2025)<br>• Managing Partner and Co-founder di RITZ Corpora Indonesia (2024)<br>• Direktur di RITZ Investment Indonesia (2024).<br>• Corporate Banking Director di PT Bank Muamalat Indonesia (2018)<br>• PT Bank CIMB Niaga Tbk. (2014),<br>• PT Maybank Indocorp (2002).<br>• Deputy Country Head – Trade Structure Finance di PT Cargill Indonesia (2002),<br>• Relationship Manager – Credit & Marketing Division di Indonesian Exim Bank (2000),<br>• Relationship Manager in Corporate Banking Division di PT Bank PDFCI (Merged with Bank Danamon) (1999),<br>• Assistant in International Group Department di John Hancock Mutual Life (1993).<br>• Director of PT Humpuss Intermoda Transportasi Tbk. (2025)<br>• Managing Partner and Co-founder di RITZ Corpora Indonesia (2024)<br>• Director of RITZ Investment Indonesia (2024).<br>• Corporate Banking Director of PT Bank Muamalat Indonesia (2018)<br>• PT Bank CIMB Niaga Tbk. (2014),<br>• PT Maybank Indocorp (2002).<br>• Deputy Country Head – Trade Structure Finance di PT Cargill Indonesia (2002),<br>• Relationship Manager – Credit & Marketing Division di Indonesian Exim Bank (2000),<br>• Relationship Manager in Corporate Banking Division di PT Bank PDFCI (Merged with Bank Danamon) (1999),<br>• Assistant in International Group Department di John Hancock Mutual Life (1993). |
| **Rangkap Jabatan**<br>Concurrent Positions | Di Dalam Grup Perseroan:<br>1. Komisaris PT Humpuss Transportasi Curah (2026-Sekarang)<br>2. Direktur Utama PT LIS Internasional (2025-Sekarang)<br>Within the Company Group:<br>1. Commissioner PT Humpuss Transportasi Curah (2026-Present)<br>2. President Director of PT LIS Internasional (February 5, 2025-Present)<br>Di Luar Perseroan:<br>1. Komisaris Independen PT Patra Drilling Contractor (2024-Sekarang)<br>2. Managing Partner and Co-founder RITZ Corpora Indonesia (2019-Sekarang)<br>Outside the Company:<br>1. Independent Commissioner PT Patra Drilling Contractor (2024-Present)<br>2. Managing Partner and Co-founder RITZ Corpora Indonesia (2019-Present) |
| **Hubungan Afiliasi**<br>Affiliation Relationships | Tidak memiliki hubungan afiliasi dengan anggota Direksi lainnya dan anggota Dewan Komisaris, serta pemegang saham utama/pengendali.<br>Does not have any affiliation relationship with other members of the Board of Directors, members of the Board of Commissioners, or the |
| **Kepemilikan Saham**<br>Share Ownership | Tidak memiliki kepemilikan saham HUMI<br>Does not own HUMI shares |



# Dedi Hudayana

**Direktur**
Director

| Kewarganegaraan \| Citizenship | Usia \| Age | Domisili \| Domicile |
|---|---|---|
| Indonesia \| Indonesian | 60 tahun \| 60 years | Jakarta |

| | |
|---|---|
| **Periode Jabatan:**<br>Term of Office: | 3 November 2022 s.d RUPSLB yang Diselenggarakan pada tanggal 14 Januari 2026.<br>November 3, 2022 to the Extraordinary General Meeting of Shareholders held on January 14, 2026. |
| **Dasar Pengangkatan**<br>Basis of Appointment | Diangkat sebagai Direktur berdasarkan Akta Pernyataan Keputusan RUPSLB No. 15 tanggal 3 November 2022 yang dibuat di hadapan Christina Dwi Utami, S.H., M.Hum., M.Kn., notaris di Jakarta, dengan masa jabatan sampai dengan penutupan RUPS yang akan diadakan pada tahun 2027. Beliau berhenti menjabat sebagai Direktur berdasarkan keputusan RUPS Luar Biasa tanggal 14 Januari 2026 dan menjabat menjadi Komisaris Perseroan.<br>Appointed as Director based on the Deed of Statement of Resolution of the Extraordinary General Meeting of Shareholders No. 15 dated November 3, 2022, drawn up before Christina Dwi Utami, S.H., M.Hum., M.Kn., Notary in Jakarta, with a term of office until the closing of the General Meeting of Shareholders to be held in 2027. He ceased to serve as Director based on the resolution of the Extraordinary General Meeting of Shareholders dated January 14, 2026 and was appointed as a Commissioner of the Company. |
| **Pendidikan**<br>Education | Akademi Ilmu Pelayaran (AIP)/Sekolah Tinggi Ilmu Pelayaran (STIP) Jakarta (1988).<br>Academy of Maritime Science (AIP)/Jakarta School of Maritime Science (STIP) (1988). |
| **Sertifikasi Profesi**<br>Professional Certification | Sertifikasi Master Marine Class 1 (ANT 1) dari Akademi Ilmu Pelayaran (AIP)/Sekolah Tinggi Ilmu Pelayaran (STIP) Jakarta (2022).<br>Master Marine Class 1 (ANT 1) Certification from the Academy of Maritime Science (AIP)/Jakarta School of Maritime Science (STIP) (2022). |
| **Riwayat Profesi**<br>Riwayat Profesi | • Direktur PT Humpuss Intermoda Transportasi Tbk (2021-2022);<br>• Direktur Utama PT Humpuss Maritim Internasional (2021-2022);<br>• Senior Operation & Commercial Manager PT Humpuss Transportasi Curah (2008-2009);<br>• Commercial & Operation Manager, Marine Manager, Operation, Chartering &Agency, Marine Crewing & Training Manager, Senior Manager of Agency & Container PT Humpuss Intermoda Trasportasi Tbk (1987-2008);<br>• Kepala Operasi & Agency PT Maskapai Pelayaran Pulau Laut (1992-1994);<br>• Marine Officer Lian Laut Shipping Singapore (1989-1991);<br>• Marine Officer PT Kutai Timber Indonesia (1988-1989).<br>• Director of PT Humpuss Intermoda Transportasi Tbk. (2021–2022);<br>• President Director of PT Humpuss Maritim Internasional (2021–2022);<br>• Senior Operation & Commercial Manager of PT Humpuss Transportasi Curah (2008–2009);<br>• Commercial & Operation Manager, Marine Manager, Operation, Chartering & Agency, Marine Crewing & Training Manager, Senior Manager of Agency & Container of PT Humpuss Intermoda Transportasi Tbk. (1987–2008);<br>• Head of Operations & Agency of PT Maskapai Pelayaran Pulau Laut (1992–1994);<br>• Marine Officer of Lian Laut Shipping, Singapore (1989–1991);<br>• Marine Officer of PT Kutai Timber Indonesia (1988–1989). |
| **Rangkap Jabatan**<br>Concurrent Positions | Di dalam Grup Perseroan:<br>1. Direktur PT Humpuss Transportasi Curah (2009-sekarang).<br>2. Direktur PT Energi Maritim Internasional (2018-sekarang).<br>3. Direktur PT CTS Internasional (2018-sekarang).<br>4. Komisaris PT Hikmah Sarana Bahari (2023-sekarang).<br>5. Komisaris PT Anoa Sulawesi Regas (2023-sekarang).<br>6. Komisaris PT MCS Internasional (2019-sekarang).<br>1. Director of PT Humpuss Transportasi Curah (2009-present)<br>2. Director of PT Energi Maritim Internasional (2018-present)<br>3. Director of PT CTS Internasional (2018-present)<br>4. Commissioner of PT Hikmah Sarana Bahari (2023-present)<br>5. Commissioner of PT GTSI Energi Nusantara (2023-present)<br>6. Commissioner of PT MCS Internasional (2019-present)<br>Di luar Perseroan: Tidak Ada<br>Outside the Company: none |
| **Hubungan Afiliasi**<br>Affiliation Relationships | Tidak memiliki hubungan afiliasi dengan anggota Direksi dan anggota Dewan Komisaris lainnya, serta pemegang saham utama/pengendali.<br>Does not have any affiliation relationship with members of the Board of Directors, other members of the Board of Commissioners, or the main/controlling |
| **Kepemilikan Saham**<br>Share Ownership | Tidak memiliki kepemilikan saham HUMI<br>Does not own HUMI shares |

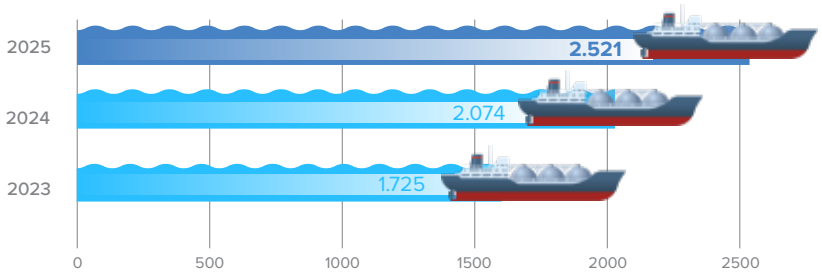

TRIPUTRA
JAKARTA
NO-PUSH

# Sumber Daya Manusia
## Human Resources

HUMI memiliki karyawan yang terbagi menjadi karyawan darat dan awak kapal. Tahun 2025, jumlah karyawan Perseroan tercatat sebanyak 2.521 orang, yang terdiri dari 243 karyawan darat dan 2.278 awak kapal. Jumlah tersebut meningkat/menurun dari tahun sebelumnya sebanyak 2.074 orang.

HUMI has employees consisting of onshore employees and ship crews. In 2025, the total number of the Company's employees was recorded at 2.521 persons, consisting of 243 onshore employees and 2.278 ship crew members. This number increased/decreased compared to the previous year, which totaled 2,074 persons.

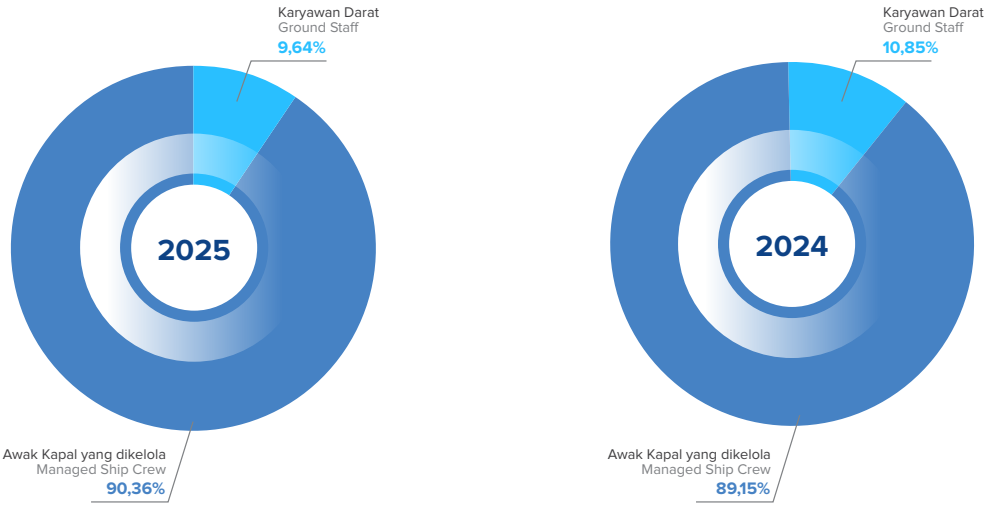
**Perkembangan Jumlah Karyawan 2023-2025 (orang)**
Development of the Number of Employees 2023–2025 (persons)




**Jumlah dan Komposisi Karyawan Darat dan Awak Kapal yang Dikelola (orang)**
Number and Composition of Onshore Employees and Ship Crews Managed (persons)

| Perihal Description | 2025 | | | | 2024 | | | | Kenaikan (Penurunan) Increase (Decrease) | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | L (orang) M (persons) | P (orang) F (persons) | Jumlah (orang) Total (persons) | Komposisi (%) Composition (%) | L (orang) M (persons) | P (orang) F (persons) | Jumlah (orang) Total (persons) | Komposisi (%) Composition (%) | Orang Persons | % | |
| | | | -1 | | | | -2 | | (3=1-2) | (3/2) | |
| **Karyawan Darat*** Onshore Employees* | | | | | | | | | | | |
| PT Humpuss Maritim Internasional Tbk. | 25 | 16 | 41 | 16,87 | 31 | 17 | 48 | 21,33 | -7 | -14,58 | ↓ |
| Entitas Anak Subsidiaries | 119 | 83 | 202 | 83,13 | 107 | 70 | 177 | 78,67 | 25 | 14,12 | ↑ |
| **Sub Jumlah** Subtotal | **144** | **99** | **243** | **100** | **138** | **87** | **225** | **100** | **18** | **8,00** | ↑ |
| **Awak Kapal yang Dikelola** Managed Ship Crews | | | | | | | | | | | |
| Awak Kapal HUMI Grup HUMI Group Ship Crews | 908 | 1 | 909 | 39,90 | 814 | - | 814 | 44,02 | 95 | 11,67 | ↑ |
| Awak Kapal Prinsipal Principal Ship Crews | 1.293 | 76 | 1369 | 60,10 | 984 | 51 | 1035 | 55,98 | 334 | 32,27 | ↑ |
| **Sub Jumlah** Subtotal | **2.201** | **77** | **2278** | **100,00** | **1.798** | **51** | **1.849** | **100** | **429** | **23,20** | ↑ |
| **Jumlah** Total | **2.345** | **176** | **2.521** | **100,00** | **1.936** | **138** | **2.074** | **100,00** | **447** | **31** | ↑ |

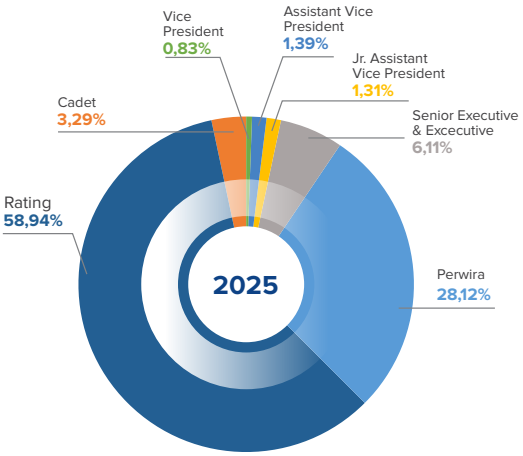
L = Laki-laki M = Male | P = Perempuan F = Female
* Tidak Termasuk Dewan Komisaris, Direksi, Outsource, Magang
* Excluding the Board of Commissioners, Board of Directors, outsourced personnel, and interns

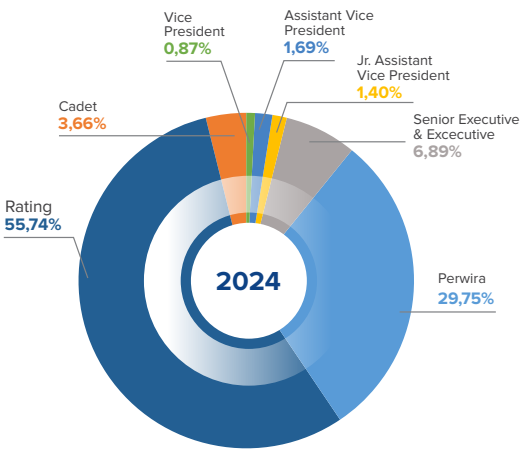



**Jumlah dan Komposisi Karyawan Berdasarkan Level Organisasi/Jenjang Jabatan (orang)**
Number and Composition of Employees Based on Organizational Level/Position Grade (persons)

| Jenjang Jabatan Position Grade | 2025 | | | | 2024 | | | | Kenaikan (Penurunan) Increase (Decrease) | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | L (orang) M (persons) | P (orang) F (persons) | Jumlah (orang) Total (persons) | Komposisi (%) Composition (%) | L (orang) M (persons) | P (orang) F (persons) | Jumlah (orang) Total (persons) | Komposisi (%) Composition (%) | Orang Persons | % | |
| | | | -1 | | | | -2 | | (3=1-2) | (3/2) | |
| Karyawan Darat* Onshore Employees* | | | | | | | | | | | |
| Vice President | 18 | 3 | 21 | 8,64 | 15 | 3 | 18 | 8,00 | 3 | 16,67 | ↑ |
| Assistant Vice President | 26 | 9 | 35 | 14,40 | 28 | 7 | 35 | 15,56 | 0 | 0,00 | - |
| Jr. Assistant Vice President | 22 | 11 | 33 | 13,58 | 22 | 7 | 29 | 12,89 | 4 | 13,79 | ↑ |
| Senior Executive | 78 | 76 | 154 | 63,37 | 73 | 70 | 143 | 63,56 | 11 | 7,69 | ↑ |
| Executive | | | | | | | | | | | |
| **Sub Jumlah** Subtotal | **144** | **99** | **243** | **100,00** | **138** | **87** | **225** | **100,00** | **18** | **8,00** | ↑ |
| Awak Kapal yang Dikelola Managed Ship Crews | | | | | | | | | | | |
| Perwira | 705 | 2 | 709 | 31,12 | 613 | 4 | 617 | 33,37 | 92 | 14,91 | ↑ |
| Rating | 1.415 | 73 | 1486 | 65,23 | 1.109 | 47 | 1156 | 62,52 | 330 | 28,55 | ↑ |
| Cadet | 81 | 2 | 83 | 3,64 | 76 | - | 76 | 4,11 | 7 | 9,21 | ↑ |
| **Sub Jumlah** Subtotal | **2.201** | **77** | **2278** | **100,00** | **1.798** | **51** | **1.849** | **100,00** | **429** | **23,20** | ↑ |
| **Jumlah** Total | **2.345** | **176** | **2.521** | **100,00** | **1.936** | **138** | **2.074** | **100** | **447** | **21,55** | ↑ |

L = Laki-laki M = Male | P = Perempuan F = Female

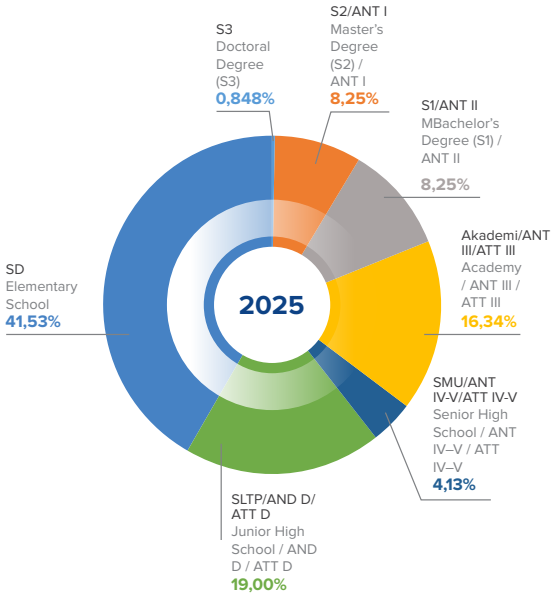


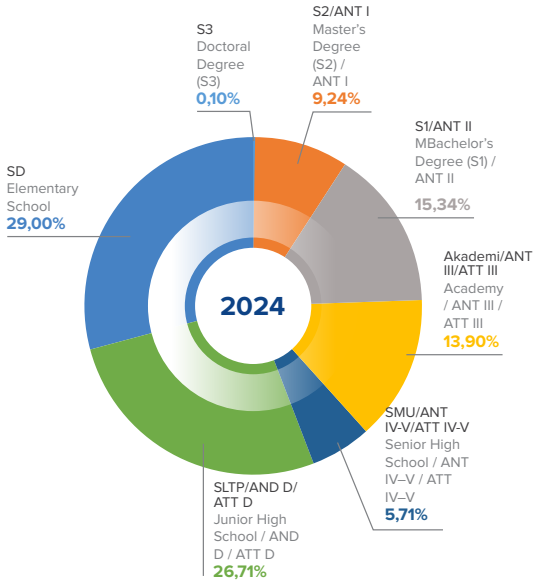




**Jumlah dan Komposisi Karyawan Berdasarkan Tingkat Pendidikan (orang)**
Number and Composition of Employees by Educational Level (persons)

| Latar Belakang Pendidikan Educational Background | 2025 | | | | 2024 | | | | Kenaikan (Penurunan) Increase (Decrease) | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | L (orang) M (persons) | P (orang) F (persons) | Jumlah (orang) Total (persons) | Komposisi Composition (%) | L (orang) M (persons) | P (orang) F (persons) | Jumlah (orang) Total (persons) | Komposisi Composition (%) | Orang Persons | % | |
| | | | (1) | | | | (2) | | (3=1-2) | (3/2) | |
| S3 Doctoral Degree (S3) | 11 | 1 | 12 | 0,48 | 2 | - | 2 | 0,10 | 10 | 500,00 | ↑ |
| S2/ANT I Master's Degree (S2) / ANT I | 198 | 10 | 208 | 8,25 | 178 | 8 | 186 | 9,24 | 22 | 11,83 | ↑ |
| S1/ANT II Bachelor's Degree (S1) / ANT II | 232 | 27 | 259 | 10,27 | 244 | 65 | 309 | 15,34 | (50) | (16,18) | ↓ |
| Akademi/ANT III/ATT III Academy / ANT III / ATT III | 350 | 62 | 412 | 16,34 | 268 | 12 | 280 | 13,90 | 132 | 47,14 | ↑ |
| SMU/ANT IV-V/ ATT IV-V Senior High School / ANT IV–V / ATT IV–V | 104 | - | 104 | 4,13 | 109 | 6 | 115 | 5,71 | (11) | (9,57) | ↓ |
| SLTP/AND D/ ATT D Junior High School / AND D / ATT D | 479 | - | 479 | 19,00 | 537 | 1 | 538 | 26,71 | (59) | (10,97) | ↓ |
| SD Elementary School | 971 | 76 | 1.047 | 41,53 | 537 | 47 | 584 | 29,00 | 463 | 79,28 | ↑ |
| **Jumlah** Total | **2.345** | **176** | **2.521** | **100,00** | **1.936** | **138** | **2014** | **100,00** | **442** | **21,31** | ↑ |

L = Laki-laki M = Male | P = Perempuan F = Female
* Tidak Termasuk Dewan Komisaris, Direksi, Outsource, Magang
* Excluding the Board of Commissioners, Board of Directors, outsourced personnel, and interns

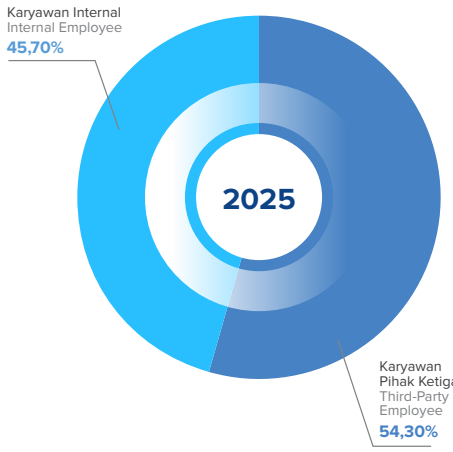


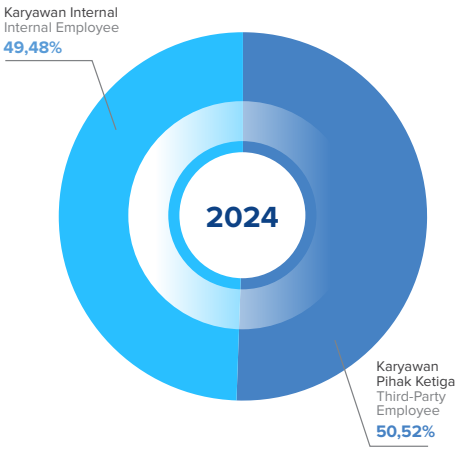




**Jumlah dan Komposisi Karyawan Berdasarkan Status Kepegawaian**
Number and Composition of Employees by Employment Status

| Status Kepegawaian Employment Status | 2025 | | | | 2024 | | | | Kenaikan (Penurunan) Increase (Decrease) | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | L (orang) M (persons) | P (orang) F (persons) | Jumlah (orang) Total (persons) | Komposisi Composition (%) | L (orang) M (persons) | P (orang) F (persons) | Jumlah (orang) Total (persons) | Komposisi % Composition (%) | Orang Persons | % | |
| | | | -1 | | | | -2 | | (3=1-2) | (3/2) | |
| **Pekerja Internal** Internal Employee | | | | | | | | | | | |
| Karyawan Darat Tetap* Permanent Employees | 115 | 77 | 192 | 16,67 | 107 | 71 | 178 | 17,13 | 14 | 7,87 | ↑ |
| Karyawan Darat Tidak Tetap* Non-Permanent Employees | 29 | 22 | 51 | 4,43 | 31 | 16 | 47 | 4,52 | 4 | 8,51 | ↑ |
| Awak Kapal Milik Sendiri Non-Permanent Crews Owned | 908 | 1 | 909 | 78,91 | 814 | 0 | 814 | 78,34 | 95 | 11,67 | ↑ |
| **Sub Jumlah** Subtotal | **1.052** | **100** | **1.152** | **100,00** | **952** | **87** | **1.039** | **100,00** | **113** | **10,88** | ↑ |
| **Pekerja Pihak ketiga** Pekerja Pihak ketiga | | | | | | | | | | | |
| Karyawan Darat* Employees | - | - | 0 | 0,00 | 26 | 0 | 26 | 2,45 | -26 | -100,00 | ↓ |
| Awak Kapal Prinsipal Principal Crews | 1.293 | 76 | 1369 | 100,00 | 984 | 51 | 1035 | 97,55 | 334 | 32,27 | ↑ |
| **Sub Jumlah** Subtotal | **1.293** | **76** | **1369** | **100,00** | **984** | **51** | **1061** | **100,00** | **308** | **29,03** | ↑ |
| **Jumlah** Total | **2.345** | **176** | **2.521** | **100** | **1.962** | **138** | **2.100** | **100** | **442** | **21,31** | ↑ |

L = Laki-laki M = Male | P = Perempuan F = Female
* Tidak Termasuk Dewan Komisaris, Direksi, Outsource, Magang
* Excluding the Board of Commissioners, Board of Directors, outsourced personnel, and interns



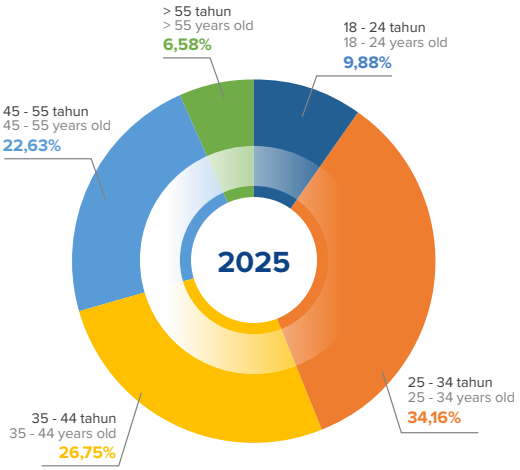



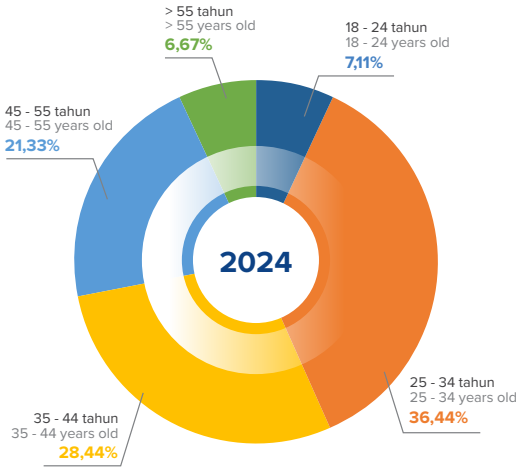

**Jumlah dan Komposisi Karyawan Berdasarkan Usia (orang)**
Number and Composition of Employees Based on Age (persons)

| Rentang usia<br>Age Range | 2025 | | | | 2024 | | | | Kenaikan (Penurunan)<br>Increase (Decrease) | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | L (orang)<br>M (persons) | P (orang)<br>F (persons) | Jumlah (orang)<br>Total (persons) | Komposisi (%)<br>Composition (%) | L (orang)<br>M (persons) | P (orang)<br>F (persons) | Jumlah (orang)<br>Total (persons) | Komposisi (%)<br>Composition (%) | Orang<br>Persons | % | |
| | | | -1 | | | | -2 | | (3=1-2) | (3/2) | |
| **Karyawan Darat**<br>Onshore Employees | | | | | | | | | | | |
| 18 - 24 tahun<br>18 - 24 years old | 9 | 15 | 24 | 9,88 | 8 | 8 | 16 | 7,11 | 8 | 50,00 | ↑ |
| 25 - 34 tahun<br>25 - 34 years old | 41 | 42 | 83 | 34,16 | 42 | 40 | 82 | 36,44 | 1 | 1,22 | ↑ |
| 35 - 44 tahun<br>35 - 44 years old | 37 | 28 | 65 | 26,75 | 39 | 25 | 64 | 28,44 | 1 | 1,56 | - |
| 45 - 55 tahun<br>45 - 55 years old | 43 | 12 | 55 | 22,63 | 37 | 11 | 48 | 21,33 | 7 | 14,58 | ↑ |
| > 55 tahun<br>> 55 years old | 14 | 2 | 16 | 6,58 | 12 | 3 | 15 | 6,67 | 1 | 6,67 | - |
| **Sub Jumlah**<br>Subtotal | **144** | **99** | **243** | **100,00** | **138** | **87** | **225** | **100,00** | **18** | **8,00** | ↑ |
| **Awak Kapal yang dikelola**<br>Managed Crews | | | | | | | | | | | |
| 18 - 24 tahun<br>18 - 24 years old | 618 | 55 | 673 | 29,54 | 395 | 12 | 407 | 22,01 | 266 | 65,36 | ↑ |
| 25 - 34 tahun<br>25 - 34 years old | 945 | 21 | 966 | 42,41 | 820 | 39 | 859 | 46,46 | 107 | 12,46 | ↑ |
| 35 - 44 tahun<br>35 - 44 years old | 464 | 1 | 465 | 20,41 | 432 | 0 | 432 | 23,36 | 33 | 7,64 | ↑ |
| 45 - 55 tahun<br>45 - 55 years old | 111 | 0 | 111 | 4,87 | 93 | 0 | 93 | 5,03 | 18 | 19,35 | ↑ |
| > 55 tahun<br>> 55 years old | 63 | 0 | 63 | 2,77 | 58 | 0 | 58 | 3,14 | 5 | 8,62 | ↑ |
| **Sub Jumlah**<br>Subtotal | **2.201** | **77** | **2.278** | **100** | **1.798** | **51** | **1.849** | **100** | **429** | **113** | ↑ |
| **Jumlah**<br>Total | **2.345** | **176** | **2.521** | **100,00** | **1936** | **138** | **2074** | **100** | **447** | **21,55** | ↑ |

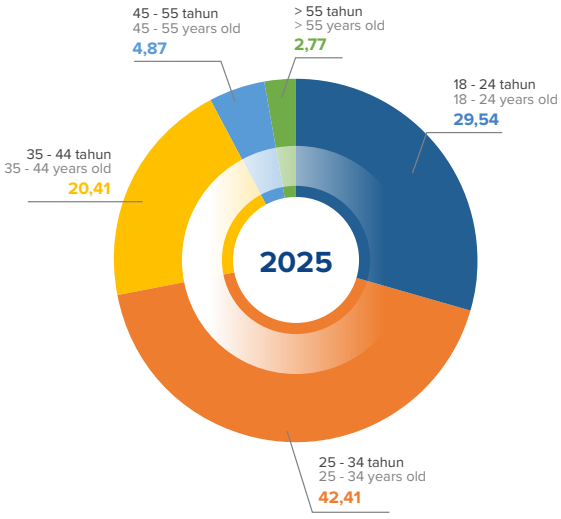
L = Laki-laki M = Male | P = Perempuan F = Female
* Tidak Termasuk Dewan Komisaris, Direksi, Outsource, Magang
* Excluding the Board of Commissioners, Board of Directors, outsourced personnel, and interns

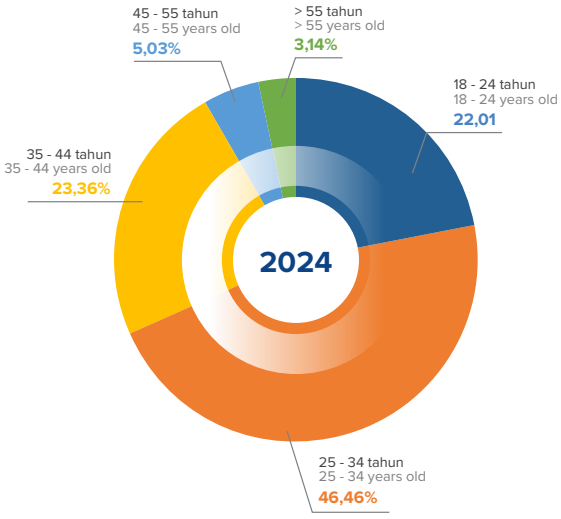
## Komposisi Karyawan Berdasarkan Usia untuk Karyawan Darat
Employee Composition by Age for Onshore Employees




## Komposisi Karyawan Berdasarkan Usia untuk Awak Kapal yang dikelola
Employee Composition by Age for Managed Ship Crew




## Jumlah dan Komposisi Karyawan Berdasarkan Jenis Kelamin (orang)
Jumlah dan Komposisi Karyawan Berdasarkan Jenis Kelamin (orang)

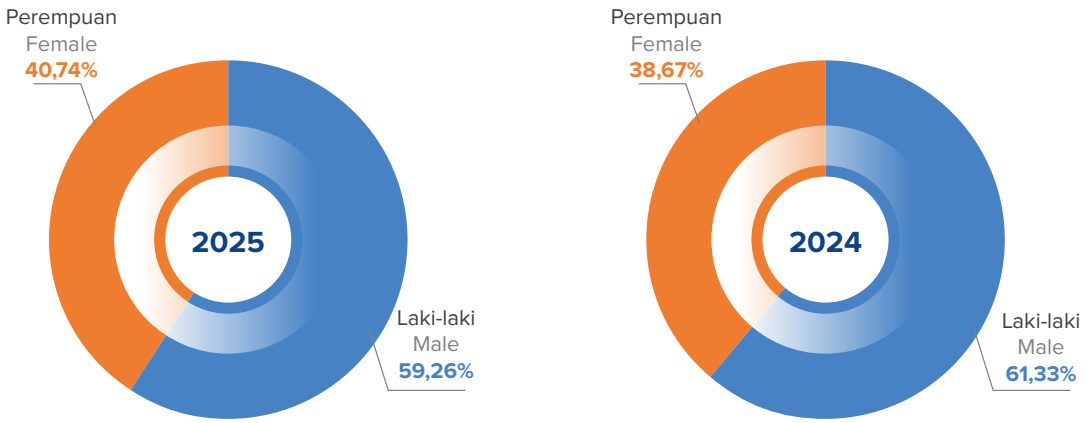
| Jenis Kelamin<br>Gender | 2025 | | 2024 | | Kenaikan (Penurunan)<br>Increase (Decrease) | | |
|---|---|---|---|---|---|---|---|
| | Jumlah<br>Total | Komposisi (%)<br>Composition (%) | Jumlah<br>Total | Komposisi (%)<br>Composition (%) | Orang<br>Persons | % | |
| | (1) | | (2) | | (3=1-2) | (3/2) | |
| Karyawan Darat*<br>Onshore Employees* | | | | | | | |
| Laki-laki<br>Male | 144 | 59,26 | 138 | 61,33 | 6 | 4,35 | ↑ |
| Perempuan<br>Female | 99 | 40,74 | 87 | 38,67 | 12 | 13,79 | ↑ |
| **Sub Jumlah**<br>Subtotal | **243** | **100** | **225** | **100** | **18** | **8,00** | ↑ |

**Jumlah dan Komposisi Karyawan Berdasarkan Jenis Kelamin (orang)**
Jumlah dan Komposisi Karyawan Berdasarkan Jenis Kelamin (orang)

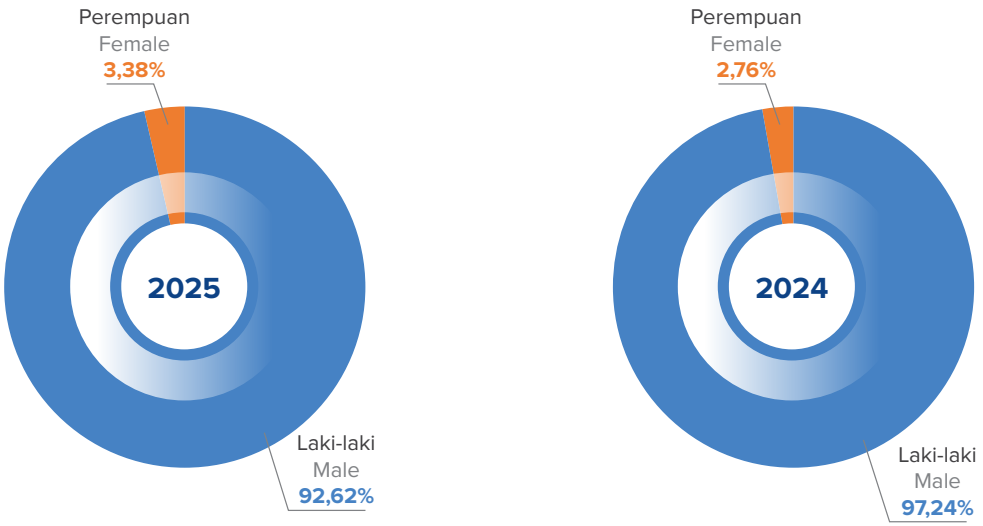
| Jenis Kelamin<br>Gender | 2025 | | 2024 | | Kenaikan (Penurunan)<br>Increase (Decrease) | | |
|---|---|---|---|---|---|---|---|
| | Jumlah<br>Total | Komposisi (%)<br>Composition (%) | Jumlah<br>Total | Komposisi (%)<br>Composition (%) | Orang<br>Persons | % | |
| | (1) | | (2) | | (3=1-2) | (3/2) | |
| **Awak Kapal yang dikelola**<br>Managed Ship Crews | | | | | | | |
| Laki-laki<br>Male | 2.201 | 96,62 | 1.798 | 97,24 | 403 | 22,41 | ↑ |
| Perempuan<br>Female | 77 | 3,38 | 51 | 2,76 | 26 | 50,98 | ↑ |
| **Sub Jumlah**<br>Subtotal | **2278** | **100** | **1.849** | **100** | **429** | **23,20** | ↑ |
| **Jumlah**<br>Total | **2521** | **100,00** | **2.074** | **100** | **447** | **21,55** | ↓ |

* Tidak Termasuk Dewan Komisaris, Direksi, Outsource, Magang
* Excluding the Board of Commissioners, Board of Directors, outsourced personnel, and interns

**Komposisi Karyawan Berdasarkan Jenis Kelamin untuk Karyawan Darat**
Employee Composition by Gender for Onshore Employees




**Komposisi Karyawan Berdasarkan Jenis Kelamin untuk Awak Kapal yang dikelola**
Employee Composition by Gender for Managed Ship Crews



# Kronologis Pencatatan Saham
## Chronology Of Share Listing

**Pada 9 Agustus 2023 Perseroan melakukan penawaran umum perdana saham dan mencatatkan sahamnya di Bursa Efek Indonesia.**

On August 9, 2023, the Company conducted an initial public offering of shares and listed its shares on the Indonesia Stock Exchange.

PT Humpuss Maritim Internasional Tbk, mendapatkan Surat Pemberitahuan Efektif Pernyataan Pendaftaran No. S-196/D.04/2023 tertanggal 31 Juli 2023 dari OJK untuk melakukan penawaran umum perdana sebanyak 2.707.000.000 lembar saham dengan nilai nominal Rp100 (angka penuh) per lembar saham dan harga penawaran sebesar Rp100 (angka penuh) per lembar saham. Seluruh saham yang ditawarkan ke masyarakat pada saat penawaran umum perdana berasal dari saham baru yang diterbitkan Perseroan. Efektif tanggal 9 Agustus 2023, saham Perseroan telah dicatatkan di Bursa Efek Indonesia.

PT Humpuss Maritim Internasional Tbk, obtained the Effective Statement Notification Letter for the Registration Statement No. S-196/D.04/2023 dated July 31, 2023 from the Financial Services Authority (OJK) to conduct an initial public offering of 2,707,000,000 shares with a nominal value of Rp100 (full amount) per share and an offering price of Rp100 (full amount) per share. All shares offered to the public in the initial public offering originated from new shares issued by the Company. Effective August 9, 2023, the Company's shares have been listed on the Indonesia Stock Exchange.

| | | |
|---|---|---|
| **Aksi Korporasi**<br>Corporate Action | : | Penawaran umum perdana saham di Bursa Efek Indonesia<br>Initial public offering of shares on the Indonesia Stock Exchange |
| **Tanggal**<br>Date | : | 9 Agustus 2023<br>August 9, 2023 |
| **Jumlah Saham Sebelum Aksi Korporasi**<br>Number of Shares Before Corporate Action | : | 15.339.450.000 |
| **Saham Tercatat**<br>Listed Shares | : | 2.707.000.000 |
| **Jumlah Saham Setelah Aksi Korporasi**<br>Number of Shares After Corporate Action | : | 18.046.450.000 |

Hingga 31 Desember 2025, jumlah saham beredar Perseroan tercatat sebanyak 18.046.450.000 lembar saham dengan nominal Rp100 per saham.

As of December 31, 2025, the number of the Company's outstanding shares was recorded at 18,046,450,000 shares with a nominal value of Rp100 per share.

# Informasi Pemegang Saham
## Shareholder Information

### Komposisi Kepemilikan Saham
### Share Ownership Composition

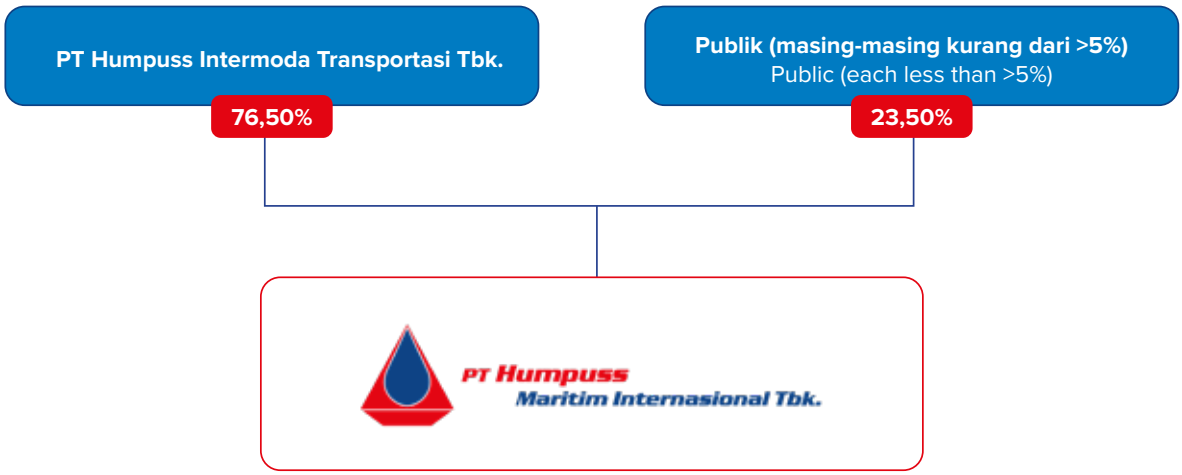
**Kepemilikan Saham HUMI**
HUMI Share Ownership

| **Komposisi Pemegang Saham**<br>Composition of Shareholders | **per 31 Desember 2025**<br>as of December 31, 2025 | | **per 31 Desember 2024**<br>as of December 31, 2024 | |
|---|---|---|---|---|
| | **Jumlah Saham (lembar)**<br>Number of Shares (shares) | % | **Jumlah Saham (lembar)**<br>Number of Shares (shares) | % |
| **Kepemilikan di atas 5%**<br>Ownership Above 5% | | | | |
| PT Humpuss Intermoda Transportasi Tbk | 13.805.172.800 | 76,50 | 13.805.172.800 | 76,50 |

**Kepemilikan Saham HUMI**
HUMI Share Ownership

| Komposisi Pemegang Saham<br>Composition of Shareholders | per 31 Desember 2025<br>as of December 31, 2025 | | per 31 Desember 2024<br>as of December 31, 2024 | |
|---|---|---|---|---|
| | Jumlah Saham (lembar)<br>Number of Shares (shares) | % | Jumlah Saham (lembar)<br>Number of Shares (shares) | % |
| PT Humpuss Transportasi Kimia | - | - | 1.533.945.000 | 8,50 |
| **Sub Jumlah**<br>Subtotal | **13.805.172.800** | **76,50** | **15.339.117.800** | **85,00** |
| **Kepemilikan di bawah 5%**<br>Ownership Below 5% | | | | |
| Lembaga Asing<br>Foreign Institutions | 28.344.100 | 0,16 | 51.279.700 | 0,28 |
| Lembaga Indonesia<br>Indonesian Institutions | 661.746.320 | 3,67 | 548.622.670 | 3,04 |
| Perorangan Asing<br>Foreign Individuals | 2.276.500 | 0,01 | 1.553.900 | 0,01 |
| Perorangan Indonesia<br>Indonesian Individuals | 3.549.358.305 | 19,67 | 2.105.940.290 | 11,67 |
| **Sub Jumlah**<br>Subtotal | **4.241.725.225** | **23,50** | **2.707.396.560** | **15,00** |
| **Jumlah Saham**<br>Total Shares | **18.046.898.025** | **100,00** | **18.046.514.360** | **100,00** |

**Struktur Pemegang Saham**
Share Ownership Structure




| Jenis Pencatatan<br>Type of Listing | Jumlah Saham<br>Number of Shares | Tanggal Pencatatan<br>Listing Date |
|---|---|---|
| Saham Perdana (IPO) @ Rp100,-<br>Initial Shares (IPO) @ Rp100 | 18.046.450.000 | 9 Agustus 2023<br>August 9, 2023 |
| Exercise Waran Selama Tahun 2024<br>Warrant Exercise During 2024 | 64.360 | 13 Feb 2024 – 23 Des 2024<br>February 13, 2024 – December 23, 2024 |
| Exercise Waran Selama Tahun 2025<br>Warrant Exercise During 2025 | 383.665 | 6 Januari 2025 – 29 Desember 2025<br>January 6, 2025 – December 29, 2025 |
| **Total Saham**<br>Total Shares | **18.046.898.025** | |

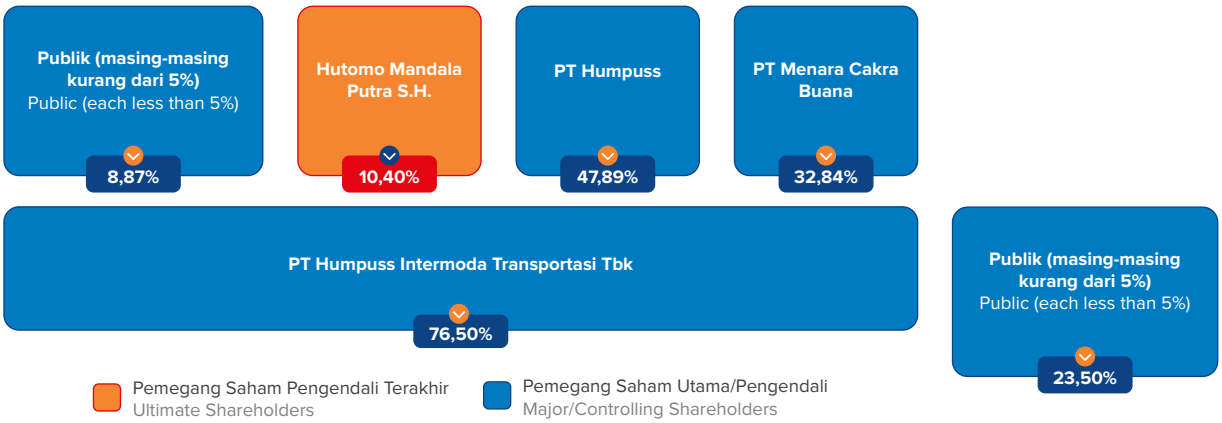
**Kepemilikan Saham Langsung Maupun Tidak Langsung Anggota Dewan Komisaris dan Direksi**
Direct and Indirect Share Ownership of Members of the Board of Commissioners and Board of Directors

| Dewan Komisaris dan Direksi<br>Board of Commissioners and Board of Directors | Kepemilikan Saham HUMI Secara Langsung<br>Direct Ownership of HUMI Shares | | Kepemilikan Saham HUMI Secara Tidak Langsung<br>Indirect Ownership of HUMI Shares | |
|---|---|---|---|---|
| | 31 Desember 2025<br>As of December 31, 2025 | | 31 Desember 2025<br>As of December 31, 2025 | |
| | Jumlah Saham (lembar)<br>Number of Shares (shares) | Persentase Kepemilikan (%)<br>Ownership Percentage (%) | Jumlah Saham (lembar)<br>Number of Shares (shares) | Persentase Kepemilikan (%)<br>Ownership Percentage (%) |
| **Dewan Komisaris**<br>Board of Commissioners | | | | |
| Abdul Rachim Sofyan<br>(Komisaris Utama)<br>(President Commissioner) | - | - | - | - |
| Daryono<br>(Komisaris Independen)<br>(Independent Commissioner) | - | - | - | - |
| **Direksi**<br>Board of Directors | | | | |
| Tirta Hidayat<br>(Direktur Utama)<br>(President Director) | - | - | - | - |
| Dedi Hudayana<br>(Direktur)<br>(Director) | - | - | - | - |

**Daftar Pemegang Saham Berdasarkan Kelompok Pemegang Saham per 31 Desember 2025**
List of Shareholders Based on Shareholder Groups as of December 31, 2025

| Status Pemegang Saham<br>Shareholder Status | Jumlah Pemilik<br>Number of Holders | Jumlah Saham (Lembar)<br>Number of Shares (Shares) | Persentase Kepemilikan (%)<br>Ownership Percentage (%) |
|---|---|---|---|
| **Pemegang Saham Domestik**<br>Domestic Shareholders | | | |
| Ritel Domestik<br>Domestic Retail | 49.784 | 3.549.358.305 | 19,67 |
| Institusi Domestik<br>Domestic Institutions | 22 | 14.466.919.120 | 80,16 |
| **Jumlah Pemegang Saham Domestik**<br>Total Domestic Shareholders | **49.806** | **18.016.277.425** | **99,83** |
| **Pemegang Saham Asing**<br>Foreign Shareholders | | | |
| Ritel Asing/Perorangan<br>Foreign Retail/Individuals | 28 | 2.276.500 | 0,01 |
| Institusi Asing /Badan Usaha<br>Foreign Institutions/Business Entities | 5 | 2.834.4100 | 0,16 |
| **Jumlah Pemegang Saham Asing**<br>Total Foreign Shareholders | **33** | **30.620.600** | **0,17** |
| **Jumlah**<br>Total | **49.839** | **18.046.898.025** | **100** |

**Informasi Mengenai Pemegang Saham Utama dan Pengendali Sampai Kepada Pemilik Individu**
Information on the Main and Controlling Shareholders up to the Individual Beneficial Owner




PT Humpuss Intermoda Transportasi Tbk merupakan entitas induk sekaligus pemegang saham utama/pengendali Perseroan. Bapak H. Hutomo Mandala Putra SH, bertindak sebagai ultimate shareholders Perseroan.

PT Humpuss Intermoda Transportasi Tbk is the parent entity as well as the main/controlling shareholder of the Company. Mr. H. Hutomo Mandala Putra, S.H., acts as the ultimate shareholder of the Company.

# Informasi Tentang Penerbitan dan Pencatatan Efek Lainnya

## Information On The Issuance And Listing Of Other Securities

Hingga 31 Desember 2025, Perseroan tidak menerbitkan efek lainnya, baik dalam bentuk obligasi, sukuk maupun obligasi konversi di bursa manapun.

As of December 31, 2025, the Company has not issued any other securities, whether in the form of bonds, sukuk, or convertible bonds on any stock exchange.

# Daftar Entitas Anak, Entitas Asosiasi, Ventura Bersama, Serta Special Purpose Vehicle (Spv)

## List Of Subsidiaries, Associated Entities, Joint Ventures, And Special Purpose Vehicles (Spv)

| Nama<br>Name | Alamat<br>Address | Bidang Usaha<br>Business Activities | Tahun Beroperasi Komersial<br>Year of Commercial Operation | Kepemilikan HUMI (%)<br>HUMI Ownership(%) | | Jumlah Aset (sebelum eliminasi) (USD-ribu)<br>Total Assets (before elimination) (USD thousand) | | Status Operasi<br>Operating Status |
|---|---|---|---|---|---|---|---|---|
| | | | | 2025 | 2024 | 2025 | 2024 | |
| **Kepemilikan Langsung**<br>Direct Ownership | | | | | | | | |
| PT GTS Internasional Tbk ("GTSI") | Mangkuluhur Building City Tower Satu Lantai 26, Jl. Jend. Gatot Subroto Kav. 1-3, Jakarta 12930, Indonesia<br>T. 62-21 509 33 163<br>E. corpsec@gtsi.co.id | Jasa sewa kapal<br>Vessel charter service | 2013 | 84,79 | 84,79 | 128.541 | 88.213 | Beroperasi<br>Operating |

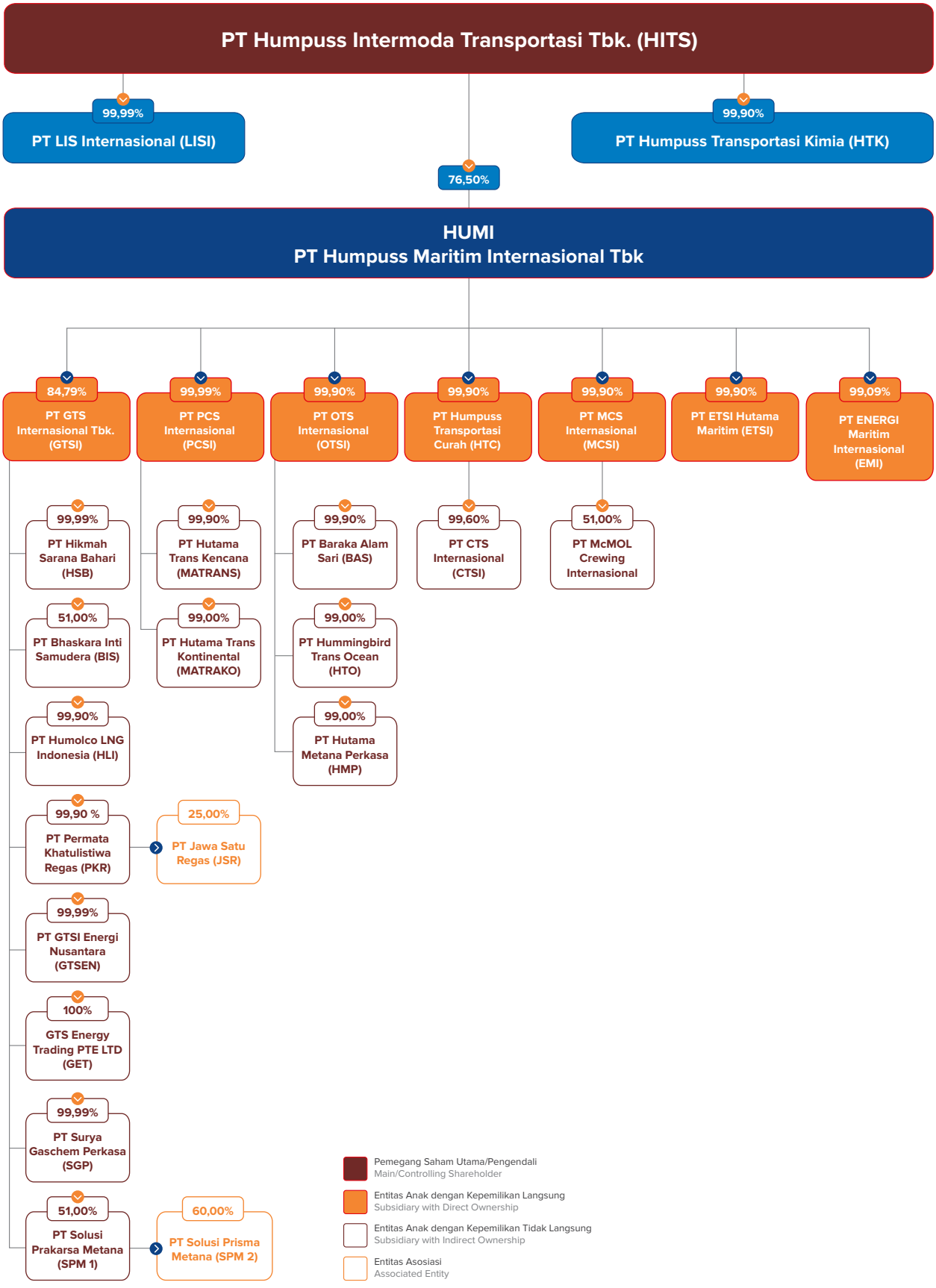
| **Nama** Name | **Alamat** Address | **Bidang Usaha** Business Activities | **Tahun Beroperasi Komersial** Year of Commercial Operation | **Kepemilikan HUMI (%)** HUMI Ownership(%) | | **Jumlah Aset (sebelum eliminasi) (USD-ribu)** Total Assets (before elimination) (USD thousand) | | **Status Operasi** Operating Status |
|---|---|---|---|---|---|---|---|---|
| | | | | **2025** | **2024** | **2025** | **2024** | |
| PT PCS Internasional ("PCSI") | Mangkuluhur Building City Tower Satu Lantai 26, Jl. Jend. Gatot Subroto Kav. 1-3, Jakarta 12930, Indonesia T. 62-21 509 11 902 E. corporate.pcsi@gmail.com | Jasa sewa kapal Vessel charter service | 2013 | 99,99 | 99,99 | 48.713 | 39.520 | Beroperasi Operating |
| PT OTS Internasional ("OTSI") | Mangkuluhur Building City Tower Satu Lantai 26, Jl. Jend. Gatot Subroto Kav. 1-3, Jakarta 12930, Indonesia T. 62-21 509 11 902 E. corporate.otsi@gmail.com | Jasa sewa kapal/Vessel charter service | 2013 | 99,99 | 99,99 | 26.098 | 29.182 | Beroperasi Operating |
| PT MCS Internasional ("MCSI") | Granadi Building Lantai 5 wing selatan Jl. HR Rasuna Said Blok X-1 Kav. 8-9, Jakarta 12950, Indonesia T. 62-21 525 4334 E. crewing@mcs-internasional.com | Jasa manajemen awak kapal/ Crew management service | 2016 | 99,99 | 99,99 | 4.977 | 5.029 | Beroperasi Operating |
| PT ETSI Hutama Maritim ("ETSI") | Granadi Building, Lantai 5, Sayap Barat Jl. HR. Rasuna Said Blok X-1 Kav. 8-9 Jakarta 12950, Indonesia T. 62-21 525 4334 F. 62-21 5296 4555 E. htmtc@mcs-internasional.com | Jasa pelatihan awak kapal/ Training crew service | 2016 | 99,99 | 99,99 | 1.754 | 1.731 | Beroperasi Operating |
| PT Humpuss Transportasi Curah ("HTC") | Mangkuluhur Building City Tower Satu Lantai 27, Jl. Jend. Gatot Subroto Kav. 1-3, Jakarta 12930, Indonesia T. 62-21 509 33 159 E. marketing@htc.co.id | Jasa sewa kapal/Vessel charter service | 2017 | 99,99 | 99,99 | 39.564 | 35.111 | Beroperasi Operating |
| PT Energi Maritim Indonesia ("EMI") | Mangkuluhur Building City Tower Satu Lantai 27, Jl. Jend. Gatot Subroto Kav. 1-3, Jakarta 12930, Indonesia T. 62-21 509 33 159 | Jasa transportasi air/water transportation | 2015 | 99,09 | 99,09 | 788 | 840 | Beroperasi Operating |
| **Kepemilikan Tidak Langsung Melalui GTSI** Ownership Through GTSI | | | | | | | | |
| PT Hikmah Sarana Bahari ("HSB") | Mangkuluhur City Tower One Lantai 26 Jl. Jend. Gatot Subroto Kav. 1-3 Jakarta 12930, Indonesia T. 62-21 509 33 163 | Jasa sewa kapal Vessel charter service | 2015 | 85,00 | 85,00 | 39.443 | 42.120 | Beroperasi Operating |
| PT Bhaskara Inti Samudera ("BIS") | Mangkuluhur City Tower One Lantai 26 Jl. Jend. Gatot Subroto Kav. 1-3 Jakarta 12930, Indonesia T. 62-21 509 33 163 | Jasa sewa kapal Vessel charter service | 2016 | 43,00 | 43,00 | 25.799 | 26.901 | Beroperasi Operating |
| PT Humolco LNG Indonesia ("HLI") | Mangkuluhur Building City Tower Satu Lantai 26, Jl. Jend. Gatot Subroto Kav. 1-3, Jakarta 12930, Indonesia T. 62-21 509 60 686 E. marine@humolco.co.id | Jasa manajemen kapal Vessel management service | 2016 | 85,00 | 85,00 | 2.039 | 1.915 | Beroperasi Operating |

| Nama<br>Name | Alamat<br>Address | Bidang Usaha<br>Business Activities | Tahun Beroperasi Komersial<br>Year of Commercial Operation | Kepemilikan HUMI (%)<br>HUMI Ownership(%) | | Jumlah Aset (sebelum eliminasi) (USD-ribu)<br>Total Assets (before elimination) (USD thousand) | | Status Operasi<br>Operating Status |
|---|---|---|---|---|---|---|---|---|
| | | | | 2025 | 2024 | 2025 | 2024 | |
| PT GTSI Energi Nusantara ("GTSEN") | Mangkuluhur City Tower One Lantai 26 Jl. Jend. Gatot Subroto Kav. 1-3 Jakarta 12930, Indonesia T. 62-21 509 33 163 | Perusahaan investasi<br>Investment company | 2020 | 85,00 | 85,00 | 408 | 2.811 | Beroperasi<br>Operating |
| PT Permata Khatulistiwa Regas ("PKR") | Mangkuluhur City Tower One Lantai 26 Jl. Jend. Gatot Subroto Kav. 1-3 Jakarta 12930, Indonesia T. 62-21 509 33 163 | Aktivitas Konsultasi Manajemen<br>Consultation Management Activity | 2018 | 85,00 | 85,00 | 29.706 | 29.067 | Beroperasi<br>Operating |
| GTS Energy Trading PTE. Ltd. (GET) | 7 Temasek Boulevard #14-04/05 Suntec Tower One Singapore 038987 T. +65 6513 1232 | Perdagangan<br>Trading | 2024 | 85,00 | 85,00 | 35 | 297 | Belum Beroperasi<br>Not Yet Operating |
| PT Surya Gaschem Perkasa (SGP) | Mangkuluhur City Tower One Lantai 26 Jl. Jend. Gatot Subroto Kav. 1-3 Jakarta 12930, Indonesia T. 62-21 509 33 163 | Jasa Sewa Kapal<br>Vessel Charter Service | 2024 | 85,00 | 85,00 | 2.612 | 2.612 | Belum Beroperasi<br>Not Yet Operating |
| PT Solusi Prakarsa Metana (SPM1) | | Perdagangan<br>Trading | 2024 | 43,00 | - | 417 | - | |
| **Kepemilikan Tidak Langsung Melalui HTC**<br>Ownership Through HTC | | | | | | | | |
| PT CTS Internasional ("CTSI") | Mangkuluhur Building City Tower Satu Lantai 27, Jl. Jend. Gatot Subroto Kav. 1-3, Jakarta 12930, Indonesia T. 62-21 509 33 159 | Jasa transportasi<br>water transportation | 2012 | 99,99 | 99,99 | 16 | 16 | Belum Beroperasi<br>Not Yet Operating |
| **Kepemilikan Tidak Langsung Melalui OTSI**<br>Ownership Through OTSI | | | | | | | | |
| PT Baraka Alam Sari ("BAS") | Mangkuluhur City Tower One Lantai 26 Jl. Jend. Gatot Subroto Kav. 1-3 Jakarta 12930, Indonesia T. 62-21 509 11 902 | Jasa sewa kapal<br>Vessel charter service | 2012 | 99,99 | 99,99 | 27.676 | 27.394 | Beroperasi<br>Operating |
| PT Hummingbird Trans Ocean ("HTO") | Mangkuluhur City Tower One Lantai 26 Jl. Jend. Gatot Subroto Kav. 1-3 Jakarta 12930, Indonesia T. 62-21 509 11 902 | Jasa sewa kapal<br>Vessel charter service | 2017 | 99,99 | 99,99 | 931 | 934 | Beroperasi<br>Operating |
| PT Hutama Metana Perkasa ("HMP") | Mangkuluhur City Tower One Lantai 26 Jl. Jend. Gatot Subroto Kav. 1-3 Jakarta 12930, Indonesia T. 62-21 509 11 902 | Pengolahan dan Distribusi Gas | 2025 | 99,99 | - | 73 | - | Belum Beroperasi |
| **Kepemilikan Tidak Langsung Melalui PCSI**<br>Ownership Through PCSI | | | | | | | | |
| PT Hutama Trans Kencana ("MATRANS") | Mangkuluhur City Tower One Lantai 26 Jl. Jend. Gatot Subroto Kav. 1-3 Jakarta 12930, Indonesia T. 62-21 509 11 902 | Jasa sewa kapal<br>Vessel charter service | 2013 | 99,99 | 99,99 | 138.007 | 125.754 | Beroperasi<br>Operating |

| **Nama** Name | **Alamat** Address | **Bidang Usaha** Business Activities | **Tahun Beroperasi Komersial** Year of Commercial Operation | **Kepemilikan HUMI (%)** HUMI Ownership(%) | | **Jumlah Aset (sebelum eliminasi) (USD-ribu)** Total Assets (before elimination) (USD thousand) | | **Status Operasi** Operating Status |
|---|---|---|---|---|---|---|---|---|
| | | | | **2025** | **2024** | **2025** | **2024** | |
| PT Hutama Trans Kontinental ("HTK3") | Mangkuluhur City Tower One Lantai 26 Jl. Jend. Gatot Subroto Kav. 1-3 Jakarta 12930, Indonesia T. 62-21 509 11 902 | Jasa sewa kapal Vessel charter service | 2016 | 99,99 | 99,99 | 24.250 | 19.713 | Beroperasi Operating |
| **Kepemilikan Tidak Langsung melalui MCSI** Indirect Ownership through MCSI | | | | | | | | |
| PT McMOL Crewing International (McMOL) | Granadi Building 5th Floor Jl. HR. Rasuna Said Blok X-1 Kav. 8-9 Jakarta 12950 Indonesia T. 62-21 525 4334 F. 62-21 5296 4555 E. crewing@mcs-internasional.com | Jasa Manajemen Awak Kapal Crew Management Services | 2023 | 51,00 | 51,00 | 2.618 | 1.552 | Beroperasi Operating |
| **Entitas Asosiasi** Association Entity | | | | | | | | |
| PT Jawa Satu Regas ("JSR") | Jl. Tanjung Jaya, Cilamaya, Cilamaya Wetan, Karawang, Jawa Barat, 41384, Indonesia T. 62-21 39838333 | Jasa unit penyimpanan dan regasifikasi Terapung Floating Storage and Regasification Unit | 2019 | 25,00 | 25,00 | 315.527 | 323.639 | Beroperasi Operating |

# Struktur Grup dan Kelompok Usaha

## Business Group Structure



# Lembaga dan Profesi Penunjang Pasar Modal

## Capital Market Supporting Institutions And Professions

| Akuntan Publik dan Kantor Akuntan Publik<br>Public Accountant And Public Accounting Firm | | |
|---|---|---|
| Kantor Akuntan Publik (KAP)<br>Public Accounting Firm (KAP) | : | Purwanto Susanti dan Surja<br>Tanda Terdaftar: STTD.KAP-17/PM.021/2025<br>Purwanto Susanti dan Surja<br>Registration Certificate : STTD.KAP-17/PM.021/2025 |
| Akuntan Publik (AP)<br>Public Accountant (AP) | : | Said Amru<br>Registrasi: AP.1294<br>Registration: AP.1294 |
| Alamat Kantor Akuntan Publik (KAP)<br>Address of Public Accounting Firm (KAP) | : | Indonesia Stock Exchange Building Tower 2 Lt. 7,<br>Jl. Jenderal Sudirman Kav. 52-53, Jakarta Selatan 12190 |
| Jasa yang Diberikan<br>Services Provided | : | • Jasa Audit: Mengaudit laporan keuangan HUMI untuk Tahun Buku 2025<br>• Jasa Non Audit: -<br>• Audit Services : Auditing the HUMI's financial statements for the 2025 Fiscal Year<br>• Non-Audit Services : - |
| Periode Penugasan<br>Engagement Period | : | 1 Januari 2025 s.d 31 Desember 2025<br>January 1, 2025 to December 31, 2025 |
| Biaya Jasa (Fee) | : | • Jasa Audit: Rp5.225.000.000<br>• Jasa Non Audit: -<br>• Audit Services : Rp5.225.000.000<br>• Non-Audit Services : - |

| Kustodian<br>Custodian | | |
|---|---|---|
| Nama<br>Name | : | PT Kustodian Sentral Efek Indonesia (KSEI) |
| Alamat<br>Address | : | Gedung Bursa Efek Indonesia, Tower 1, Lt. 5<br>Jl. Jend. Sudirman kav. 52-53, Jakarta 12190<br>Tel: +62 21 515 2855<br>Faks: +62 21 5299 1199<br>E-Mail : helpdesk@ksei.co.id<br>Situs Web: www.ksei.co.id |

| Biro Administrasi Efek<br>Securities Administration Bureau | | |
|---|---|---|
| Nama<br>Name | : | PT EDI Indonesia |
| Alamat<br>Address | : | Wisma SMR Wisma SMR lantai 1, 3 & 10<br>Jl. Yos Sudarso Kav. 89, Jakarta 14350, Indonesia |

| Notaris<br>Notary | | |
|---|---|---|
| Nama<br>Name | : | Christina Dwi Utami, S.H., M.Hum., M.Kn |
| Alamat<br>Address | : | Kantor Notaris Christina Dwi Utami<br>Jl. KH. Zainul Arifin No. 2, Kompleks Ketapang Indah<br>Blok B-2 No.4-5, Jakarta, 11140, Indonesia |

| Konsultan Hukum<br>Legal Consultant | | |
|---|---|---|
| Nama<br>Name | : | - |
| Alamat<br>Address | : | - |
| Jasa yang Diberikan<br>Services Provided | : | - |

| Jasa Penilai<br>Appraisal Services | | |
|---|---|---|
| Nama<br>Name | : | Kantor Jasa Penilai Publik Syarif, Endang & Rekan<br>Public Appraisal Firm Syarif, Endang & Rekan |
| Alamat<br>Address | : | Jl. Caman Raya No. 57A Lantai 3<br>Kel. Jatibening Baru, Kec. Pondok Gede<br>Kota Bekasi, Jawa Barat 17412 |
| Jasa yang Diberikan<br>Services Provided | : | Laporan Studi Kelayakan Usaha Penambahan Kegiatan Usaha sesuai dengan KBLI 52225 yaitu Aktivitas Pengelolaan Kapal.<br>Feasibility Study Report for the Addition of Business Activities in accordance with KBLI 52225, namely Ship Management Activities. |



# HUMI HOLDING TEAM



## GTSI-SEGMEN LNG TEAM



## PCSI-SEGMEN OIL & CHEMICAL TEAM





**HTC-SEGMEN MARINE**
**SUPPORT TEAM**



**OTSI-SEGMEN**
**OFFSHORE TEAM**



**MCSI-ETSI SEGMEN**
**CREWING &**
**EDUCATIONAL TEAM**

04

# Analisis dan Pembahasan Manajemen atas Kinerja Perusahaan

## Management Discussion and Analysis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# Tinjauan Umum Perekonomian dan Industri
## Overview of the Economy and Industry

Industri pelayaran merupakan salah satu sektor strategis dalam perekonomian global karena berperan sebagai tulang punggung perdagangan internasional. Sebagian besar arus barang dunia diangkut melalui jalur laut, di mana lebih dari 80% volume perdagangan barang global dikirim melalui transportasi laut berdasarkan laporan Review of Maritime Transport yang diterbitkan oleh United Nations Conference on Trade and Development (UNCTAD). Kondisi tersebut menegaskan peran penting industri pelayaran dalam mendukung konektivitas perdagangan dan pertumbuhan ekonomi antarnegara.

The shipping industry is one of the strategic sectors in the global economy, as it serves as the backbone of international trade. The majority of global goods flows are transported via sea routes, with more than 80% of global merchandise trade volume shipped by maritime transport, based on the Review of Maritime Transport report published by the United Nations Conference on Trade and Development (UNCTAD). This condition underscores the critical role of the shipping industry in supporting trade connectivity and economic growth among countries.

Secara makroekonomi, kinerja industri pelayaran sangat dipengaruhi oleh pertumbuhan ekonomi global, dinamika perdagangan internasional, harga komoditas, serta kondisi geopolitik yang berpotensi menimbulkan volatilitas pada arus barang dan rute pelayaran. Proyeksi pertumbuhan perdagangan maritim global menunjukkan tren pertumbuhan yang moderat dan sensitif terhadap gangguan geopolitik maupun risiko pada rantai pasok global. Seiring meningkatnya aktivitas industri, energi, dan konsumsi, permintaan terhadap jasa pelayaran cenderung meningkat, sehingga industri ini sering dipandang sebagai salah satu indikator awal pergerakan ekonomi dan perdagangan global.

From a macroeconomic perspective, the performance of the shipping industry is strongly influenced by global economic growth, international trade dynamics, commodity prices, and geopolitical conditions that may create volatility in cargo flows and shipping routes. Projections of global maritime trade growth indicate a moderate growth trend that remains sensitive to geopolitical disruptions and risks within global supply chains. As industrial activity, energy demand, and consumption increase, demand for shipping services tends to rise, making the industry a leading indicator of global economic and trade movements.

Dari sisi operasional, industri pelayaran memiliki rantai nilai yang panjang dan bersifat padat modal, yang mencakup pengadaan dan pembiayaan kapal, penyediaan bahan bakar, serta pemenuhan regulasi keselamatan dan lingkungan internasional yang ditetapkan oleh International Maritime Organization (IMO). Proses inti industri meliputi pengangkutan berbagai jenis muatan, seperti kargo curah, peti kemas, cairan, dan gas, yang didukung oleh operasional pelabuhan, terminal, serta manajemen armada dan rute pelayaran. Seluruh rangkaian proses tersebut diperkuat oleh layanan pendukung, termasuk logistik terpadu, pengelolaan kapal (ship management), asuransi maritim, serta pemanfaatan teknologi digital untuk meningkatkan efisiensi dan keandalan operasional.

From an operational standpoint, the shipping industry has a long and capital-intensive value chain, encompassing ship procurement and financing, fuel supply, and compliance with international safety and environmental regulations established by the International Maritime Organization (IMO). Core processes include the transportation of various types of cargo, such as bulk, containers, liquids, and gas, supported by port operations, terminals, and fleet and route management. These processes are further strengthened by supporting services, including integrated logistics, ship management, maritime insurance, and the utilization of digital technology to enhance operational efficiency and reliability.

Kapasitas industri pelayaran secara makro ditentukan oleh jumlah dan jenis armada yang beroperasi, yang umumnya diukur melalui indikator deadweight tonnage (DWT) atau gross tonnage (GT). Pertumbuhan kapasitas armada bersifat siklikal dan dipengaruhi oleh ekspektasi permintaan perdagangan, ketersediaan pembiayaan, serta harga kapal baru dan kapal bekas. Ketidakseimbangan antara kapasitas armada dan permintaan muatan dapat menimbulkan volatilitas tarif angkutan laut, yang pada akhirnya berdampak pada biaya

At the macro level, industry capacity is determined by the number and types of fleets in operation, typically measured using indicators such as deadweight tonnage (DWT) or gross tonnage (GT). Fleet capacity growth is cyclical and influenced by trade demand expectations, financing availability, and the prices of new and second-hand vessels. Imbalances between fleet capacity and cargo demand can lead to volatility in freight rates, which in turn affects logistics costs and overall goods prices. Over the long term, such conditions may influence inflation rates and global trade costs, as highlighted in various industry studies by UNCTAD.

logistik dan harga barang secara umum. Dalam jangka panjang, kondisi ini berpotensi memengaruhi tingkat inflasi dan biaya perdagangan global, sebagaimana disoroti dalam berbagai kajian industri oleh UNCTAD.
Kegiatan utama industri pelayaran berfokus pada pengoperasian armada kapal untuk mengangkut muatan melalui rute pelayaran tertentu, yang mencakup perencanaan operasional, pengelolaan bahan bakar, kepatuhan terhadap standar keselamatan dan lingkungan, serta koordinasi dengan pelabuhan. Efisiensi operasional menjadi faktor kunci dalam menjaga daya saing, mengingat biaya bahan bakar, pembiayaan kapal, dan biaya pelabuhan merupakan komponen biaya terbesar dalam struktur biaya industri.

The core activities of the shipping industry focus on operating fleets to transport cargo along specific routes, including operational planning, fuel management, compliance with safety and environmental standards, and coordination with ports. Operational efficiency is a key factor in maintaining competitiveness, as fuel costs, vessel financing, and port charges constitute the largest components of the industry's cost structure.

Penambahan kapasitas armada membutuhkan investasi yang signifikan dan waktu yang relatif panjang, sehingga sering menimbulkan ketidakseimbangan antara kapasitas dan permintaan pasar. Kondisi tersebut menyebabkan tarif angkutan laut bersifat fluktuatif dan memengaruhi tingkat profitabilitas perusahaan pelayaran. Seiring perkembangannya, industri pelayaran semakin terspesialisasi berdasarkan jenis muatan dan menghadapi tuntutan peningkatan efisiensi serta kepatuhan terhadap regulasi lingkungan. Keberlanjutan dan kinerja industri pelayaran menjadi faktor penting dalam menjaga kelancaran logistik, stabilitas rantai pasok, dan daya saing ekonomi, khususnya bagi negara kepulauan seperti Indonesia.

Expanding fleet capacity requires significant investment and relatively long lead times, often resulting in imbalances between capacity and market demand. This condition leads to fluctuating freight rates and affects the profitability of shipping companies. Over time, the industry has become increasingly specialized based on cargo types and faces growing demands for efficiency and compliance with environmental regulations. The sustainability and performance of the shipping industry are essential in maintaining smooth logistics, supply chain stability, and economic competitiveness, particularly for archipelagic countries such as Indonesia.

# Tinjauan Operasi Per Segmen Usaha
## Operational Review by Business Segmen

Tinjauan operasional dalam Laporan Tahunan Perusahaan ini disajikan berdasarkan pada pengelompokan sesuai segmen usaha yang dijalankan Perseroan yang terdiri dari jasa sewa kapal dan jasa manajemen awak dan kapal serta jasa lainnya. Segmen usaha ini digunakan sebagai dasar pelaporan informasi segmen. Penetapan harga antar segmen didasarkan pada kesepakatan masing-masing pihak.

The operational review in this Annual Report is presented based on the classification of the Company's business segments, which consist of vessel chartering services, crew and ship management services, and other services. These business segments serve as the basis for segment reporting. Inter-segment pricing is determined based on agreements between the respective parties.

Perseroan menerapkan Informasi Segmen Usaha dalam Catatan 39 dalam Laporan Keuangan Teraudit tahun buku 2025 yang telah diaudit oleh Kantor Akuntan Publik (KAP) Purwanto Susanti dan Surja Segmen usaha Perseroan terbagi ke dalam 2 segmen, yaitu Jasa Sewa Kapal, dan Jasa Manajemen Awak Kapal, Pengelolaan Kapal dan Jasa Lainnya.

The Company applies Business Segment Information as disclosed in Note 39 in the Audited Financial Statements for the Fiscal Year 2025, which have been audited by the Public Accounting Firm (PAF) Purwanto Susanti dan Surja The Company's business segments are divided into 2 segments, namely Vessel Chartering Services, and Crew Management, Ship Management, and Other Services.

**Segmen Usaha HUMI**
HUMI Business Segments



**Jasa Sewa Kapal**
Vessel Chartering Services



**Jasa Manajemen Awak dan Kapal dan Jasa Lainnya**
Crew and Ship Management Services and Other Services

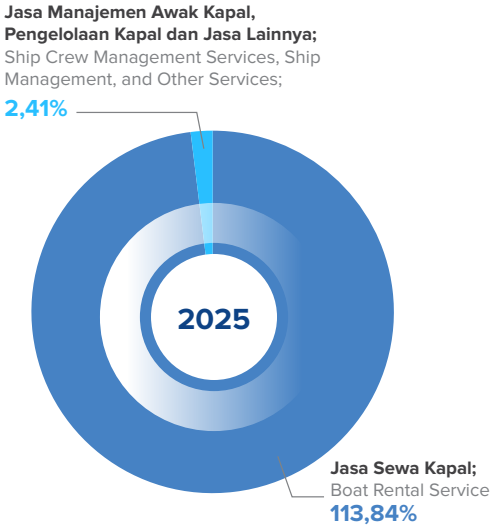
Untuk dapat memberikan gambaran tentang ukuran bisnis dari masing-masing segmen, berikut disampaikan kontribusi setiap segmen atas pendapatan usaha, laba/rugi tahun berjalan, serta jumlah aset Perseroan.

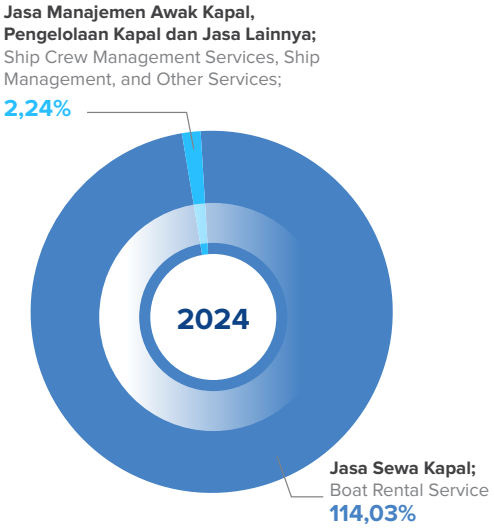
To provide an overview of the size of each business segment, the following presents the contribution of each segment to operating revenue, profit/loss for the year, and the Company's total assets

**Kontribusi per Segmen Usaha Terhadap Pendapatan Usaha Konsolidasian**
Contribution by Business Segment to Consolidated Operating Revenue

| Segmen<br>Segment | 2025 | | 2024 | | Kenaikan (Penurunan)<br>Increase (Decrease) | | |
|---|---|---|---|---|---|---|---|
| | Jumlah (USD-ribu)<br>Amount (USD thousand) | Kontribusi (%)<br>Contribution (%) | Jumlah (USD-ribu)<br>Amount (USD thousand) | Kontribusi (%)<br>Contribution (%) | Nominal<br>(USD-ribu) | Persentase (%)<br>Percentage (%) | |
| Jasa Sewa Kapal<br>Vessel Chartering Services | 145.892 | 113,84 | 145.589 | 114,03 | 303 | 0,21 | ↑ |
| Jasa Manajemen Awak Kapal, Pengelolaan Kapal dan Jasa Lainnya<br>Crew Management, Ship Management, and Other Services | 3.086 | 2,41 | 2.854 | 2,24 | 232 | 8,13 | ↑ |
| Eliminasi*<br>Elimination* | (20.828) | (16,25) | (20.762) | (16,26) | (66) | 0,32 | - |
| **Jumlah Pendapatan Usaha**<br>Total Operating Revenue | **128.150** | **100,00** | **127.681** | **100,00** | **469** | **0,37** | ↑ |

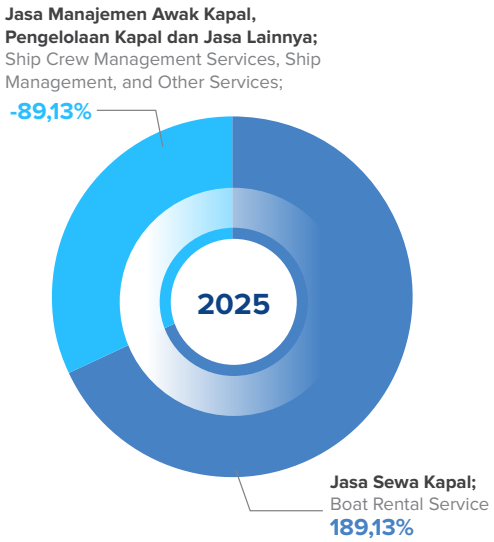
*) Eliminasi merupakan transaksi saling hapus antara perusahaan yang satu dengan perusahaan yang lainnya yang masih berada dalam grup yang sama yaitu HUMI.
*) Elimination represents intercompany transactions offset between entities within the same group, namely HUMI.

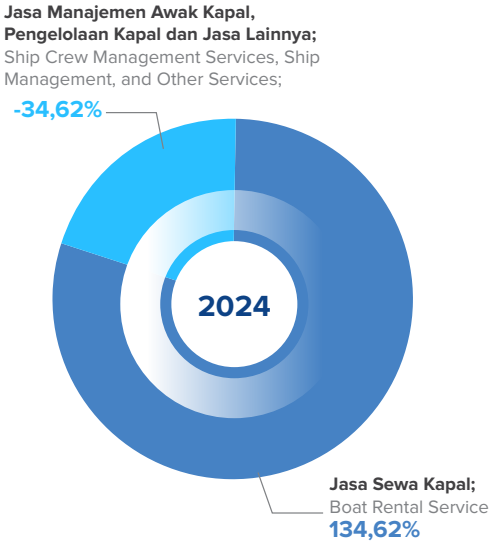



**Kontribusi per Segmen Usaha Terhadap Laba/(Rugi) Tahun Berjalan**
Kontribusi per Segmen Usaha Terhadap Laba/(Rugi) Tahun Berjalan

| | 2025 | | 2024 | | Kenaikan (Penurunan) Increase (Decrease) | | |
|---|---|---|---|---|---|---|---|
| | Jumlah (USD-ribu) Amount (USD thousand) | Kontribusi (%) Contribution (%) | Jumlah (USD-ribu) Amount (USD thousand) | Kontribusi (%) Contribution (%) | Nominal (USD-ribu) | Persentase (%) Percentage (%) | |
| Jasa Sewa Kapal<br>Vessel Chartering Services | 6.071 | 189,13 | 17.579 | 134,62 | (11.508) | (65,47) | ↓ |
| Jasa Manajemen Awak Kapal, Pengelolaan Kapal dan Jasa Lainnya<br>Crew Management, Ship Management, and Other Services | (2.861) | (89,13) | (4.521) | (34,62) | 1.660 | 36,73 | ↑ |
| **Jumlah Laba/(Rugi) Tahun Berjalan**<br>Total Profit/(Loss) for the Year | **3.210** | **100,00** | **13.058** | **100,00** | **(9.848)** | **(75,42)** | ↓ |

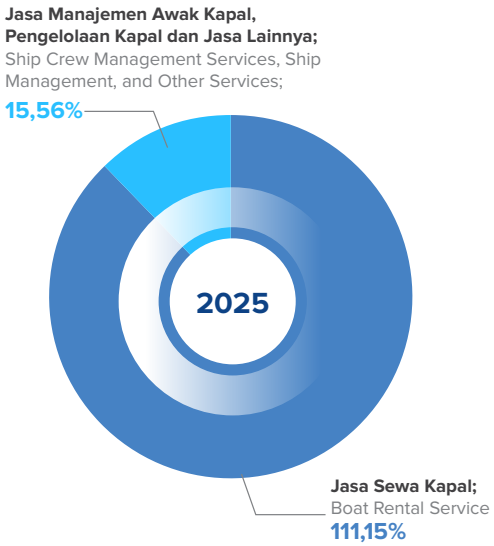


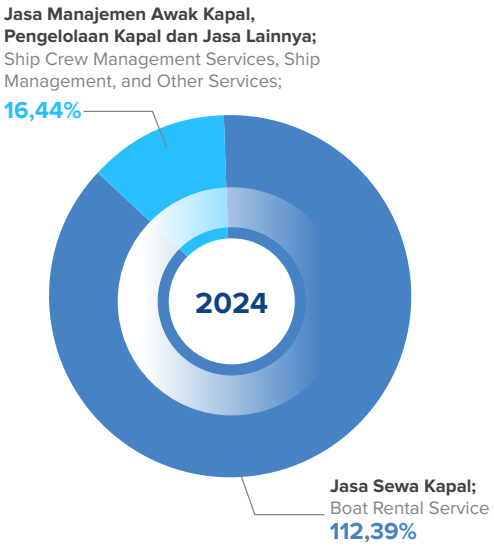



**Kontribusi per Segmen Usaha Terhadap Jumlah Aset**
Contribution by Business Segment to Total Assets

| | 2025 | | 2024 | | Kenaikan (Penurunan) Increase (Decrease) | | |
|---|---|---|---|---|---|---|---|
| | Jumlah (USD-ribu) Amount (USD thousand) | Kontribusi (%) Contribution (%) | Jumlah (USD-ribu) Amount (USD thousand) | Kontribusi (%) Contribution (%) | Nominal (USD-ribu) | Persentase (%) Percentage (%) | |
| Jasa Sewa Kapal<br>Vessel Chartering Services | 384.760 | 111,15 | 337.783 | 112,39 | 46.976 | 13,91 | ↑ |
| Jasa Manajemen Awak Kapal, Pengelolaan Kapal dan Jasa Lainnya<br>Crew Management, Ship Management, and Other Services | 53.859 | 15,56 | 49.411 | 16,44 | 4.448 | 9,00 | ↑ |
| Eliminasi*<br>Elimination* | (95.321) | (27,54) | (86.661) | (28,84) | (8.659) | 9,99 | - |
| **Jumlah Aset**<br>Total Assets | **346.160** | **100,00** | **300.533** | **100,00** | **45.627** | **15,18** | ↑ |

*) Eliminasi merupakan transaksi saling hapus antara perusahaan yang satu dengan perusahaan yang lainnya yang masih berada dalam grup yang sama yaitu HUMI.
*) Elimination represents intercompany transactions offset between entities within the same group, namely HUMI.




Pada tahun 2025 kinerja operasional Perseroan menunjukkan pertumbuhan yang relatif stabil, terutama dari sisi pendapatan dan pertumbuhan aset. Namun dari sisi profitabilitas mengalami tekanan yang cukup besar, terutama disebabkan Perseroan berfokus pada fase investasi aset tetap operasional. Perseroan tetap mempertahankan Segmen Jasa Sewa Kapal sebagai kontributor utama terhadap pendapatan dan aset, sementara Segmen Jasa Manajemen Awak Kapal dan Pengelolaan Kapal mulai menunjukkan perkembangan positif melalui pertumbuhan pendapatan dan perbaikan kinerja. Pada tahun-tahun berikutnya, Perseroan akan mengoptimalkan aset yang telah bertambah menjadi sumber pendapatan dan laba yang lebih tinggi, sekaligus memperkuat efisiensi biaya agar pertumbuhan usaha dapat tercermin pada peningkatan profitabilitas.

In 2025, the Company's operational performance remained relatively stable, particularly in terms of revenue growth and asset expansion. However, profitability came under considerable pressure, primarily because the Company was focused on investing in operational fixed assets. The Vessel Chartering Services segment remained the Company's principal contributor to revenue and assets, while the Crew Management Services and Ship Management Services segments began to demonstrate positive progress through revenue growth and improved performance. In the coming years, the Company will optimize its expanded asset base to generate higher revenue and profits, while further strengthening cost efficiency so that business growth is translated into improved profitability.

## Jasa Sewa Kapal

### Kegiatan Usaha Segmen Usaha Jasa Sewa Kapal

Segmen usaha Jasa Sewa Kapal dilakukan melalui beberapa hal, yaitu:

1. **Angkutan LNG**
   Bisnis Angkutan LNG melibatkan pengangkutan gas alam yang telah dicairkan pada suhu sangat rendah (-160°C) untuk memudahkan penyimpanan dan pengangkutan dalam volume yang lebih kecil. Diperlukan kapal khusus (LNG Carrier) atau FSRU (Floating Storage Regasification Unit) dengan tangki cryogenic yang mampu menjaga suhu rendah dan mencegah kebocoran. Pelanggan pada segmen angkutan LNG merupakan perusahaan energi, pembangkit listrik, atau industri besar yang membutuhkan LNG sebagai bahan bakar atau bahan baku.

   Dalam Upaya untuk memenuhi permintaan segmen LNG dan dilayani oleh anak usaha PT GTS Internasional Tbk (GTSI) yang mengembangkan Floating Storage sebagai alat pengangkutan LNG.

2. **Angkutan Minyak, LPG, dan Petrokimia**
   Bisnis Angkutan ini melibatkan pengangkutan produk minyak mentah, gas petroleum cair (LPG), dan bahan petrokimia dari tempat produksi ke penyulingan, terminal distribusi, atau pelanggan akhir. Kegiatan ini menggunakan berbagai jenis kapal tanker seperti:
   a. Oil Tanker untuk minyak mentah.
   b. LPG Tanker untuk gas cair seperti propana dan butana.
   c. Chemical Tanker untuk produk petrokimia seperti metanol atau etilena.

Rute yang dilalui adalah rute laut domestik, tergantung pada kebutuhan logistik dan mematuhi aturan tentang lingkungan dan keselamatan, termasuk MARPOL (pencegahan pencemaran oleh kapal) dan SOLAS (keselamatan jiwa di laut).

Dalam upaya untuk memenuhi permintaan industri oil and petrochemical yang meningkat dilayani oleh anak usaha PT PCS Internasional (PCSI) yang melakukan transportasi kargo Oil and Chemical pada pasar eksisting (antara lain pengangkutan crude oil, methanol, FAME dan caustic soda) dan menargetkan menguasai market share di pasar tersebut.

## Vessel Chartering Services

### Business Activities of the Vessel Chartering Services Segment

The Vessel Chartering Services segment is carried out through several activities, namely:

1. **LNG Transportation**
   The LNG transportation business involves transporting natural gas that has been liquefied at extremely low temperatures (-160°C) to facilitate storage and transportation in smaller volumes. This requires specialized vessels (LNG Carriers) or FSRUs (Floating Storage Regasification Units) equipped with cryogenic tanks capable of maintaining low temperatures and preventing leakage. Customers in the LNG transportation segment include energy companies, power plants, or large industries that use LNG as fuel or raw material.

   In an effort to meet demand in the LNG segment, services are provided by subsidiary PT GTS Internasional Tbk (GTSI), which develops floating storage as a means of LNG transportation.

2. **Oil, LPG, and Petrochemical Transportation**
   This business involves transporting crude oil, liquefied petroleum gas (LPG), and petrochemical products from production sites to refineries, distribution terminals, or end customers. This activity utilizes various types of tanker vessels, such as:
   a. Oil Tankers for crude oil.
   b. LPG Tankers for liquefied gases such as propane and butane.
   c. Chemical Tankers for petrochemical products such as methanol or ethylene.

The routes covered are domestic maritime routes, depending on logistics needs, while complying with environmental and safety regulations, including MARPOL (prevention of pollution from ships) and SOLAS (safety of life at sea).

To meet the increasing demand in the oil and petrochemical industry, services are provided by subsidiary PT PCS Internasional (PCSI), which transports oil and chemical cargo in existing markets (including crude oil, methanol, FAME, and caustic soda) and targets expanding market share in this segment.

3. **Tug Assist (Marine Support)**
   Sepanjang tahun 2025, bisnis ini dilakukan oleh 2 anak Perusahaan, yaitu PT Humpuss Transportasi Curah (HTC) dan PT OTS Internasional (OTSI) yang menjalankan fungsi operasional tug assist, layanan menggunakan kapal pendukung lepas pantai (offshore support vessel atau tugboat) untuk membantu aktivitas di lokasi offshore, seperti fasilitas pengeboran minyak dan gas. Jenis Kapal yang digunakan adalah tipe Anchor Handling Tug Supply (AHTS) atau Tugboat. Kedua jenis kapal ini kurang lebih memliki fungsi utama, yaitu:
   a. Membantu menarik, mendorong, atau memposisikan anjungan pengeboran (rig).
   b. Mendukung kapal besar saat merapat atau meninggalkan pelabuhan.
   c. Memberikan bantuan operasional, termasuk penanganan jangkar dan pengangkutan logistik.
   d. Sedangkan untuk optimalisasi tug assist di pelabuhan, pada tahun 2025 HTC menambah 4 unit tugboat untuk mendukung pemenuhan permintaan di pasar wilayah timur Indonesia, yang terus menunjukkan pertumbuhan signifikan di sektor logistik maritim. Tambahan armada ini akan memperkuat kemampuan HTC, dalam melayani operasional pelabuhan di kawasan tersebut dan 1 barge 300 feet akan memperkuat layanan pengangkutan kargo dengan kapasitas besar, sehingga meningkatkan efisiensi operasional di area dengan akses pelabuhan terbatas.

4. **Pengelolaan Operasi Kapal**
   Pengelolaan operasi kapal di bawah HUMI Grup dilakukan untuk memastikan setiap kapal beroperasi dan dikelola dengan baik sesuai dengan regulasi, persyaratan industri seperti SIRE, TMSA, dan standar ISO untuk Kualitas (ISO 9001), Lingkungan (ISO 14001) dan OHSAS (ISO 18001). Perseroan memastikan filosofi dan kebijakan operasional menjangkau dan berlaku untuk semua aspek pengoperasian kapal, pelaut, lingkungan kerja, dan budaya keselamatan dapat diciptakan secara berkelanjutan.

   Beberapa kapal yang berada di bawah pengelolaan operasi kapal HUMI Grup, selain kapal-kapal milik sendiri, juga mengelola kapal milik Prinsipal lainnya.

## Pengembangan Segmen Usaha Jasa Sewa Kapal

Pengembangan segmen usaha Jasa Sewa Kapal yang dilakukan Perseroan dan entitas anak adalah sebagai berikut:

3. **Tug Assist (Marine Support)**
   Throughout 2025, this business was carried out by two subsidiaries, PT Humpuss Transportasi Curah (HTC) PT OTS Internasional (OTSI) and, which perform tug assist operations using offshore support vessels (OSVs) or tugboats to support offshore activities, such as oil and gas drilling facilities. The vessels used include Anchor Handling Tug Supply (AHTS) vessels or tugboats. These vessels generally serve the following main functions:

   a. Assisting in towing, pushing, or positioning drilling rigs.
   b. Supporting large vessels during docking or undocking at ports.
   c. Providing operational support, including anchor handling and logistics transportation.
   d. To optimize tug assist operations in ports, in 2025 HTC added 4 tugboat units to support growing demand in the eastern Indonesia region, which continues to show significant growth in the maritime logistics sector. This fleet addition strengthens HTC's capability to support port operations in the region. In addition, 1 barge (300 feet) was added to enhance large-capacity cargo transportation services, improving operational efficiency in areas with limited port access.

4. **Ship Operations Management**
   Ship operations management within the HUMI Group is conducted to ensure that each vessel operates and is managed properly in accordance with regulations and industry requirements such as SIRE, TMSA, and ISO standards for Quality (ISO 9001), Environment (ISO 14001), and OHSAS (ISO 18001). The Company ensures that its operational philosophy and policies apply to all aspects of vessel operations, seafarers, working environments, and the development of a sustainable safety culture.

In addition to managing its own fleet, the HUMI Group also manages vessels owned by other principals.

## Development of the Vessel Chartering Services Segment

The development of the Vessel Chartering Services segment carried out by the Company and its subsidiaries includes the following:

1. **Angkutan LNG**
   Pengembangan segmen usaha di bidang transportasi LNG adalah pengembangan floating storage oleh GTSI. Pengembangan ini dilakukan sebagai upaya dalam melakukan diversifikasi angkutan LNG untuk pemenuhan tuntutan pelanggan.

2. **Angkutan Minyak, LPG, dan Petrokimia**
   Dalam transportasi Oil and Petrochemical, pada tahun 2025 dilakukan penambahan armada kapal tanker sebanyak 3 unit oleh PCSI, melalui skema Bare Boat Hired Purchase (BBHP) maupun kepemilikan langsung. Dengan penambahan unit ini, HUMI Grup melakukah langkah strategis untuk memperluas kapasitas dan mendukung pengembangan usaha di industri energi. Pembelian kapal ini diharapkan dapat memperkuat posisi HUMI dalam industri pelayaran dan logistik, khususnya untuk memenuhi permintaan transportasi minyak yang semakin berkembang.

1. **LNG Transportation**
   Development in the LNG transportation segment includes the development of floating storage by GTSI. This initiative is undertaken to diversify LNG transportation services and meet customer demands.

2. **Oil, LPG, and Petrochemical Transportation**
   In oil and petrochemical transportation, in 2025 PCSI added 3 tanker vessels through Bare Boat Hire Purchase (BBHP) schemes and direct ownership. This addition represents a strategic step by the HUMI Group to expand capacity and support business development in the energy industry. The acquisition of these vessels is expected to strengthen HUMI's position in the shipping and logistics industry, particularly in meeting the growing demand for oil transportation.

**Produktivitas Segmen Usaha Jasa Sewa Kapal**
Productivity of the Vessel Chartering Services Segment

| Perihal<br>Description | 2025<br>(USD) | 2024<br>(USD) | Kenaikan (Penurunan)<br>Increase (Decrease) | | |
|---|---|---|---|---|---|
| | | | Nominal<br>(USD) | Persentase (%)<br>Percentage (%) | |
| Chemical Transportation | 41.871.779 | 41.522.700 | 349.079 | 0,84 | ↑ |
| LNG Transportation | 33.971.819 | 31.339.082 | 2.632.737 | 8,40 | ↑ |
| Oil Transportation | 40.903.087 | 40.547.019 | 356.068 | 0,88 | ↑ |
| Marine Support | 9.539.744 | 12.457.545 | (2.917.801) | (23,42) | ↓ |
| **Jumlah**<br>Total | **126.286.429** | **125.866.346** | **420.083** | **0,33** | ↑ |

Pada tahun 2025, Segmen Usaha Jasa Sewa Kapal membukukan pendapatan sebesar USD126,29 juta, mengalami kenaikan 0,33% dibandingkan tahun 2024 yang sebesar USD125,87 juta. Pertumbuhan tersebut mencerminkan terjaganya kinerja operasional Perseroan di tengah dinamika industri pelayaran, meskipun pertumbuhannya masih relatif terbatas.

Kinerja positif terutama ditopang oleh kegiatan usaha LNG Transportation yang mencatat pertumbuhan tertinggi, dengan pendapatan yang meningkat sebesar USD2,63 juta atau 8,40%, dari sebesar USD31,34 juta pada tahun 2024 menjadi sebesar USD33,97 juta pada tahun 2025. Peningkatan tersebut menunjukkan bahwa kontribusi kegiatan usaha LNG semakin menguat terhadap struktur pendapatan Perseroan dan menjadi pendorong utama pertumbuhan pada tahun berjalan.

Selain itu, kegiatan usaha Chemical Transportation juga mencatat peningkatan pendapatan sebesar USD349 ribu atau 0,84%, dari sebesar USD41,52 juta pada tahun

In 2025, the Vessel Chartering Services segment generated revenue of USD126.29 million, representing a 0.33% increase from USD125.87 million in 2024. This growth reflects the Company's ability to maintain stable operational performance amid the dynamic shipping industry, although the overall growth rate remained relatively modest.

The positive performance was primarily driven by the LNG Transportation business, which recorded the highest growth, with revenue increasing by USD2.63 million, or 8.40%, from USD31.34 million in 2024 to USD33.97 million in 2025. This increase demonstrates the growing contribution of LNG operations to the Company's revenue structure, making it the principal driver of growth during the year.

In addition, the Chemical Transportation business recorded a revenue increase of USD349 thousand, or 0.84%, rising from USD41.52 million in 2024 to USD41.87

2024 menjadi sebesar USD41,87 juta pada tahun 2025. Sejalan dengan itu, kegiatan usaha Oil Transportation juga mengalami kenaikan sebesar USD356 ribu atau 0,88%, dari sebesar USD40,55 juta pada tahun 2024 menjadi sebesar USD40,90 juta pada tahun 2025. Pertumbuhan pada kedua segmen tersebut menunjukkan bahwa aktivitas operasional tetap berjalan secara stabil serta mampu mempertahankan kontribusinya terhadap pendapatan Perseroan.

million in 2025. Similarly, the Oil Transportation business posted an increase of USD356 thousand, or 0.88%, from USD40.55 million in 2024 to USD40.90 million in 2025. The growth in these two business lines indicates that operational activities remained stable and continued to make significant contributions to the Company's revenue.

Di sisi lain, kegiatan usaha Marine Support mencatat penurunan pendapatan sebesar USD2,92 juta atau 23,42%, dari sebesar USD12,46 juta pada tahun 2024 menjadi sebesar USD9,54 juta pada tahun 2025. Penurunan tersebut mencerminkan lebih rendahnya kontribusi kegiatan usaha Marine Support selama periode berjalan, di tengah fokus Perseroan dalam memperkuat pertumbuhan pada kegiatan usaha LNG Transportation, Oil Transportation, dan Chemical Transportation

On the other hand, the Marine Support business recorded a revenue decline of USD2.92 million, or 23.42%, from USD12.46 million in 2024 to USD9.54 million in 2025. This decrease reflects the lower contribution of Marine Support activities during the year, as the Company focused on strengthening growth in its LNG Transportation, Oil Transportation, and Chemical Transportation businesses.

Secara keseluruhan, struktur pendapatan dari Segmen Usaha Jasa Sewa Kapal Perseroan masih didominasi oleh tiga segmen utama, yaitu Chemical Transportation, Oil Transportation, dan LNG Transportation, yang secara agregat memberikan kontribusi lebih dari 92% terhadap total pendapatan segmen. Hal ini menunjukkan bahwa ketiga lini usaha tersebut tetap menjadi pilar utama dalam mendukung keberlangsungan kinerja operasional Perseroan, sementara upaya peningkatan produktivitas pada segmen lainnya diharapkan dapat semakin memperkuat pertumbuhan usaha pada periode mendatang.

Overall, the Company's Vessel Chartering Services segment continued to derive the majority of its revenue from three core business lines, namely Chemical Transportation, Oil Transportation, and LNG Transportation, which collectively contributed more than 92% of the segment's total revenue. This demonstrates that these three business lines remain the Company's primary pillars in supporting its operational performance, while ongoing efforts to enhance productivity in the other business segments are expected to further strengthen business growth in the years ahead.

**Profitabilitas Segmen Usaha Jasa Sewa Kapal**
Profitability of the Vessel Chartering Services Segment

| Perihal<br>Description | 2025 (USD-ribu)<br>(USD thousand) | 2024<br>(USD-ribu)<br>(USD thousand) | Kenaikan (Penurunan)<br>Increase (Decrease) | | |
|---|---|---|---|---|---|
| | | | Nominal<br>(USD-ribu) | Persentase (%)<br>Percentage (%) | |
| **Laporan Laba Rugi**<br>Income Statement | | | | | |
| Pendapatan usaha<br>Operating revenue | 145.892 | 145.589 | 303 | 0,21 | ↑ |
| Beban pokok pendapatan usaha<br>Cost of operating revenue | (120.814) | (116.151) | (4.663) | 4,01 | ↑ |
| Hasil segmen<br>Segment result | 25.079 | 29.438 | (4.360) | (14,81) | ↓ |
| Beban usaha<br>Operating expenses | (9.325) | (6.087) | (3.238) | 53,20 | ↑ |
| Pendapatan keuangan<br>Finance income | 1.174 | 1.756 | (582) | (33,14) | ↓ |
| Biaya keuangan<br>Finance costs | (9.007) | (5.803) | (3.204) | 55,21 | ↑ |
| Laba sebelum pajak final dan pajak penghasilan<br>Profit before final tax and income tax | 7.921 | 19.305 | (11.384) | (58,97) | ↓ |

**Profitabilitas Segmen Usaha Jasa Sewa Kapal**
Profitability of the Vessel Chartering Services Segment

| Perihal<br>Description | 2025 (USD-ribu)<br>(USD thousand) | 2024<br>(USD-ribu)<br>(USD thousand) | Kenaikan (Penurunan)<br>Increase (Decrease) | | |
|---|---|---|---|---|---|
| | | | Nominal<br>(USD-ribu) | Persentase (%)<br>Percentage (%) | |
| Beban pajak final<br>Final tax expense | (1.653) | (1.616) | (37) | 2,29 | ↑ |
| Beban pajak penghasilan, neto<br>Income tax expense, net | (197) | (110) | (87) | 79,13 | ↑ |
| Laba segmen<br>Segment profit | 6.071 | 17.579 | (11.508) | (65,47) | ↓ |
| **Laporan Posisi Keuangan**<br>Statement of Financial Position | | | | | |
| Total aset<br>Total assets | 384.760 | 337.783 | 46.976 | 13,91 | ↑ |
| Total liabilitas<br>Total liabilities | (214.257) | (170.780) | (43.477) | 25,46 | ↑ |
| **Informasi Lainnya**<br>Other Information | | | | | |
| Belanja modal<br>Capital expenditure | 62.736 | 41.009 | 21.727 | 52,98 | ↑ |
| Penyusutan<br>Depreciation | 24.532 | 19.397 | 5.135 | 26,47 | ↑ |
| **Rasio Profitabilitas**<br>Profitability Ratios | | | | | |
| Marjin Laba Segmen (%)<br>Segment Profit Margin (%) | 4,16 | 12,07 | (7,91) | (65,52) | ↓ |
| Laba Segmen terhadap Jumlah Aset Segmen (%)<br>Segment Profit to Total Segment Assets (%) | 1,58 | 5,20 | (3,62) | (69,66) | ↓ |

Tahun 2025 merupakan tahun investasi (investment year) bagi Perseroan, yang ditandai dengan peningkatan investasi pada aset produktif, pengembangan armada, serta diversifikasi portofolio usaha untuk memperkuat fundamental bisnis dan mendukung pertumbuhan jangka panjang. Strategi tersebut merupakan bagian dari upaya Perseroan dalam meningkatkan kapasitas operasional, memperluas layanan, serta memperkuat daya saing di industri pelayaran. Sebagai konsekuensi dari fase investasi tersebut, manfaat ekonomi dari aset dan lini usaha baru belum sepenuhnya terealisasi pada tahun berjalan sehingga memberikan tekanan terhadap profitabilitas dibandingkan tahun sebelumnya.

The year 2025 marked an investment year for the Company, characterized by increased investment in productive assets, fleet expansion, and business portfolio diversification to strengthen its business fundamentals and support long-term growth. This strategy forms part of the Company's efforts to enhance operational capacity, expand its service offerings, and strengthen its competitiveness in the shipping industry. As a consequence of this investment phase, the economic benefits of newly acquired assets and business lines had not yet been fully realized during the year, resulting in pressure on profitability compared with the previous year.

Pendapatan usaha tercatat sebesar USD145,89 juta, meningkat tipis 0,21% dibandingkan tahun 2024 sebesar USD145,59 juta. Pertumbuhan tersebut mencerminkan bahwa aktivitas operasional Perseroan tetap terjaga di tengah pelaksanaan strategi ekspansi. Namun demikian, peningkatan pendapatan tersebut belum sepenuhnya mampu mengimbangi kenaikan biaya yang timbul sebagai konsekuensi dari penambahan aset operasional dan pengembangan bisnis.

Operating revenue amounted to USD145.89 million, representing a modest increase of 0.21% from USD145.59 million in 2024. This growth reflects the Company's ability to maintain stable operating activities while executing its expansion strategy. However, the increase in revenue was not sufficient to fully offset the higher costs arising from the addition of operational assets and ongoing business development initiatives.

Sejalan dengan meningkatnya aktivitas operasional Perseroan di sepanjang tahun 2025, beban pokok

In line with the Company's increased operating activities throughout 2025, cost of revenue rose by

pendapatan pun meningkat, yaitu sebesar 4,01% menjadi sebesar USD120,81 juta dibandingkan tahun sebelumnya. Hal ini membuat hasil segmen menurun hingga mencapai 14,81% menjadi sebesar USD25,08 juta pada tahun 2025. Sementara itu, beban usaha sebesar USD9,33 juta, meningkat cukup signifikan hingga 53,20%. Hal ini mencerminkan meningkatnya aktivitas operasional dan pengembangan usaha selama tahun berjalan. Di sisi lain, biaya keuangan pada tahun 2025 sebesar USD9,01 juta, meningkat sebesar 55,21%, seiring bertambahnya kebutuhan pendanaan untuk mendukung investasi dan ekspansi armada, sedangkan pada pendapatan keuangan terdapat penurunan hingga 33,14% menjadi sebesar USD1,17 juta.

4.01% to USD120.81 million compared with the previous year. As a result, segment profit declined by 14.81% to USD25.08 million in 2025. Meanwhile, operating expenses increased significantly by 53.20% to USD9.33 million, reflecting higher operating activity and ongoing business development during the year. Finance costs also increased by 55.21% to USD9.01 million, in line with higher funding requirements to support investments and fleet expansion, while finance income declined by 33.14% to USD1.17 million.

Kombinasi dari peningkatan beban operasional, beban penyusutan, dan biaya pendanaan tersebut menyebabkan laba sebelum pajak final dan pajak penghasilan menurun menjadi sebesar USD7,92 juta dari sebesar USD19,31 juta pada tahun sebelumnya. Setelah memperhitungkan beban pajak, Perseroan membukukan laba segmen sebesar USD6,07 juta, atau menurun 65,47% dibandingkan tahun 2024.

The combined impact of higher operating expenses, depreciation expense, and finance costs resulted in profit before final tax and income tax declining to USD7.92 million from USD19.31 million in the previous year. After accounting for tax expense, the Company recorded segment profit of USD6.07 million, a decrease of 65.47% compared with 2024.

Dari sisi posisi keuangan, strategi ekspansi Perseroan tercermin pada peningkatan total aset sebesar 13,91% dibandingkan tahun sebelumnya menjadi sebesar USD384,76 juta pada tahun 2025. Hal ini didukung oleh peningkatan jumlah realisasi belanja modal sebesar USD62,74 juta, yang meningkat 52,98% dibandingkan tahun sebelumnya. Investasi tersebut dilakukan untuk memperkuat kapasitas operasional dan mendukung diversifikasi bisnis Perseroan. Sejalan dengan bertambahnya aset produktif, Perseroan mencatat beban penyusutan sebesar USD24,53 juta yang meningkat hingga 26,47% dibandingkan tahun sebelumnya, sementara total liabilitas meningkat 25,46% menjadi sebesar USD214,26 juta, seiring dengan kebutuhan pendanaan atas investasi yang dilakukan.

From a financial position perspective, the Company's expansion strategy was reflected in a 13.91% increase in total assets, reaching USD384.76 million in 2025. This growth was supported by capital expenditures of USD62.74 million, representing an increase of 52.98% over the previous year. These investments were made to strengthen operational capacity and support the Company's business diversification initiatives. In line with the increase in productive assets, depreciation expense rose by 26.47% to USD24.53 million, while total liabilities increased by 25.46% to USD214.26 million, reflecting the funding requirements associated with these investments.

Sebagai konsekuensi dari fase investasi dan pengembangan usaha tersebut, indikator profitabilitas mengalami penyesuaian. Marjin Laba Segmen menurun dari 12,07% menjadi 4,16% pada tahun 2025, sedangkan Rasio Laba Segmen Terhadap Total Aset menurun dari 5,20% menjadi 1,58%. Penurunan kedua rasio tersebut mencerminkan bahwa investasi yang direalisasikan sepanjang tahun 2025 masih berada dalam tahap pembangunan kapasitas dan optimalisasi utilisasi, sehingga kontribusinya terhadap pembentukan laba belum maksimal pada periode pelaporan.

As a consequence of this investment and business development phase, the Company's profitability indicators declined. The Segment Profit Margin decreased from 12.07% to 4.16% in 2025, while the Segment Profit-to-Total Assets Ratio declined from 5.20% to 1.58%. These decreases reflect the fact that the investments made during 2025 remain in the capacity-building and asset utilization optimization stage, and therefore have not yet generated their full contribution to earnings during the reporting period.

Perseroan meyakini bahwa strategi investasi dan diversifikasi usaha yang dilaksanakan sepanjang tahun 2025 akan memberikan manfaat yang berkelanjutan

The Company believes that the investment and business diversification strategy implemented throughout 2025 will generate sustainable long-term benefits. As the

dalam jangka panjang. Dengan semakin optimalnya utilisasi armada baru, meningkatnya kontribusi aset produktif, serta berkembangnya portofolio bisnis, Perseroan optimistis mampu meningkatkan efisiensi operasional, memperkuat profitabilitas, dan menciptakan nilai tambah yang berkelanjutan bagi seluruh pemangku kepentingan pada periode-periode mendatang.

## Jasa Manajemen Awak dan Kapal dan Jasa Lainnya

### Kegiatan Usaha Segmen Usaha Jasa Manajemen Awak Kapal, Pengelolaan Kapal dan Jasa Lainnya

Segmen usaha Jasa Manajemen Awak Kapal, Pengelolaan Kapal dan Jasa Lainnya dilakukan melalui beberapa hal, yaitu:

1. **Pengelolaan Operasi Kapal**
   Pengelolaan kapal melibatkan semua aspek operasional, teknis, dan administratif yang diperlukan untuk menjaga kapal tetap beroperasi secara efisien, aman, dan sesuai dengan peraturan yang berlaku. Kegiatan ini meliputi:
   a. Manajemen Teknis: Perawatan rutin, perbaikan, dan inspeksi teknis kapal untuk memastikan kapal dalam kondisi layak laut.
   b. Manajemen Operasional: Perencanaan rute pelayaran, efisiensi bahan bakar, pengelolaan kargo, dan memastikan kapal mematuhi regulasi pelayaran internasional maupun lokal.
   c. Manajemen Administrasi: Dokumentasi hukum, registrasi kapal, asuransi, sertifikasi, serta kepatuhan terhadap aturan dari badan-badan pengawas seperti IMO (International Maritime Organization).

2. **Pengawakan Awak Kapal**
   Pengawakan awak kapal mencakup semua aspek yang berkaitan dengan perekrutan, pelatihan, dan kesejahteraan awak kapal agar operasional kapal berjalan lancar, yang kegiatannya meliputi:
   a. Rekrutmen dan Penempatan: Proses seleksi dan penempatan awak kapal sesuai kebutuhan kapal, baik untuk posisi operasional (kapten, mualim, mekanik) maupun pendukung (juru masak, petugas kebersihan).
   b. Pengelolaan Jadwal: Penjadwalan rotasi kerja awak kapal untuk memastikan kelangsungan operasional serta mematuhi aturan jam kerja yang ditetapkan (misalnya, *Maritime Labour Convention*).
   c. Pengembangan Kompetensi: Menyediakan pelatihan reguler untuk meningkatkan keterampilan teknis dan non-teknis awak kapal, termasuk pembaruan sertifikasi.

utilization of the new fleet continues to improve, the contribution of productive assets increases, and the business portfolio expands, the Company is confident that it will enhance operational efficiency, strengthen profitability, and create sustainable value for all stakeholders in the years ahead.

## Business Activities of the Crew and Ship

### Management Services and Other Services Segment

The Crew and Ship Management Services and Other Services segment is carried out through several activities, namely:

1. **Ship Operations Management**
   Ship management involves all operational, technical, and administrative aspects required to ensure vessels operate efficiently, safely, and in compliance with applicable regulations. These activities include:
   a. Technical Management: Routine maintenance, repairs, and technical inspections to ensure vessels are seaworthy.
   b. Operational Management: Voyage planning, fuel efficiency, cargo management, and ensuring compliance with international and local maritime regulations.
   c. Administrative Management: Legal documentation, vessel registration, insurance, certification, and compliance with regulations from supervisory bodies such as the International Maritime Organization (IMO).

2. **Crew Manning**
   Crew manning encompasses all aspects related to recruitment, training, and welfare of seafarers to ensure smooth vessel operations, including:
   a. Recruitment and Placement: Selection and placement of crew members based on vessel requirements, for both operational roles (captain, officers, engineers) and support roles (cooks, housekeeping staff).
   b. Scheduling Management: Crew rotation scheduling to ensure operational continuity and compliance with working hour regulations (e.g., Maritime Labour Convention).
   c. Competency Development: Provision of regular training to enhance technical and non-technical skills, including certification updates.

d. Kesejahteraan Awak Kapal: Pengelolaan akomodasi, kesehatan, makanan, dan fasilitas lainnya di atas kapal, serta penanganan kebutuhan awak kapal selama mereka bertugas.
e. Kepatuhan Regulasi: Memastikan awak kapal memiliki dokumen dan sertifikasi yang sesuai dengan peraturan internasional dan lokal, seperti STCW (Standards of Training, Certification, and Watchkeeping for Seafarers).

**3. Pelatihan Awak Kapal**

Jenis-jenis pelatihan yang diselenggarakan dan diikuti oleh awak kapal meliputi:

a. Pelatihan Dasar: Kursus dasar untuk awak kapal baru, seperti pengenalan keselamatan laut, pemadaman kebakaran, dan penggunaan alat keselamatan.
b. Pelatihan Teknis: Pelatihan mendalam untuk posisi teknis seperti navigasi, operasi mesin, atau manajemen kargo.
c. Pelatihan Manajemen: Pengembangan keterampilan kepemimpinan dan manajemen untuk awak kapal senior, seperti kapten atau kepala mesin.

## Pengembangan Segmen Usaha Jasa Manajemen Awak dan Kapal dan Jasa Lainnya

Agar kontribusi yang diberikan segmen usaha Jasa Manajemen Awak Kapal, Pengelolaan Kapal dan Jasa Lainnya dapat terus meningkat, tahun 2025 Perseroan menjalankan strategi sebagai berikut:

**1. Pengelolaan Operasi Kapal**

Segmen pengelolaan operasi kapal merupakan salah satu pilar utama dalam kegiatan usaha PT Humpuss Maritim Internasional Tbk. Melalui entitas anak usaha, antara lain PT Humolco LNG Indonesia dan PT Hutama Trans Kencana, Perseroan menjalankan strategi penguatan layanan pengelolaan kapal yang terintegrasi. Layanan tersebut mencakup manajemen teknis kapal, program pemeliharaan terencana, pemenuhan sertifikasi kelaiklautan (seaworthiness), serta pengelolaan awak kapal secara menyeluruh. Implementasi strategi ini bertujuan untuk memastikan keandalan operasional armada, kepatuhan terhadap standar keselamatan dan regulasi, serta peningkatan kualitas sumber daya manusia guna mendukung kinerja operasional Perseroan secara berkelanjutan.

**2. Pengawakan Awak Kapal**

PT MCS Internasional (MCSI) senantiasa terus mengembangkan segmen usaha di bidang pengelolaan dan penyediaan awak kapal sebagai bagian dari strategi pertumbuhan Perseroan. Salah satu inisiatif pengembangan usaha yang dimulai

d. Crew Welfare: Management of accommodation, health, meals, and onboard facilities, as well as handling crew needs during service.
e. Regulatory Compliance: Ensuring crew members possess valid documents and certifications in accordance with international and local regulations, such as STCW (Standards of Training, Certification, and Watchkeeping for Seafarers).

**3. Crew Training**

Training programs conducted and attended by crew members include:

a. Basic Training: Introductory courses for new crew members, such as maritime safety, firefighting, and the use of safety equipment.
b. Technical Training: Advanced training for technical roles such as navigation, engine operations, or cargo management.
c. Management Training: Development of leadership and managerial skills for senior crew members, such as captains or chief engineers.

## Development of the Crew and Ship Management Services and Other Services Segment

To continuously enhance the contribution of this segment, in 2025 the Company implemented the following strategies:

**1. Ship Operations Management**

The ship operations management segment is one of the main pillars of PT Humpuss Maritim Internasional Tbk.'s business activities. Through its subsidiaries, including PT Humolco LNG Indonesia and PT Hutama Trans Kencana, the Company implements an integrated ship management service strategy. These services include technical management, planned maintenance programs, seaworthiness certification compliance, and comprehensive crew management. This strategy aims to ensure fleet operational reliability, compliance with safety standards and regulations, and the enhancement of human capital quality to support sustainable operational performance.

**2. Crew Manning**

PT MCS Internasional (MCSI) continues to develop its business segment in crew management and provision as part of the Company's growth strategy. One of the key initiatives starting in 2025 is international market penetration through the provision of workforce

tahun 2025, adalah penetrasi pasar internasional melalui penyediaan tenaga kerja untuk kapal pesiar (cruise vessel) serta tenaga kerja darat (land-based manpower). Langkah strategis ini bertujuan untuk memperluas jangkauan pasar, meningkatkan daya saing, serta memperkuat posisi Perusahaan dalam industri penyediaan tenaga kerja maritim dan hospitality di tingkat global.

for cruise vessels and land-based manpower. This strategic step aims to expand market reach, enhance competitiveness, and strengthen the Company's position in the global maritime and hospitality workforce industry.

**3. Pelatihan Awak Kapal**

Program pelatihan awak kapal dikelola oleh PT ETSI Hutama Maritim (ETSI) sebagai bagian dari komitmen Perseroan dalam meningkatkan kompetensi dan potensi individu sumber daya manusia. Hingga akhir tahun 2025, selain memiliki 16 program sertifikasi untuk awak kapal, ETSI juga mengembangkan lembaga pelatihan bahasa Inggris yang berfokus pada kebutuhan sektor hospitality guna mempersiapkan kandidat awak kapal yang akan ditempatkan pada kapal pesiar *(cruise vessel)* agar memiliki kesiapan kerja yang optimal. Selain itu, program pelatihan juga dirancang untuk mempersiapkan kandidat tenaga kerja darat *(land-based personnel)* sehingga memenuhi kualifikasi dan standar kompetensi yang dipersyaratkan oleh negara tujuan penempatan. Pendekatan ini mendukung terciptanya tenaga kerja yang profesional, kompeten, dan siap bersaing di pasar internasional.

**3. Crew Training**

Crew training programs are managed by PT ETSI Hutama Maritim (ETSI) as part of the Company's commitment to enhancing the competency and potential of its human capital. As of the end of 2025, in addition to offering 16 certification programs for seafarers, ETSI has also developed an English language training institution focused on the hospitality sector to prepare candidates for cruise vessel placement with optimal job readiness. Furthermore, training programs are designed to prepare land-based personnel candidates to meet the qualification and competency standards required by destination countries. This approach supports the development of professional, competent, and globally competitive workforce.

**Pendapatan Segmen Usaha Jasa Manajemen Awak Kapal, Pengelolaan Kapal, dan Jasa Lainnya**
Revenues of the Crew and Ship Management Services and Other Services Segment

| Perihal<br>Description | 2025<br>(USD) | 2024<br>(USD) | Kenaikan (Penurunan)<br>Increase (Decrease) | | |
|---|---|---|---|---|---|
| | | | Nominal<br>(USD) | Persentase (%)<br>Percentage (%) | |
| *Crewing Management* | 1.039.288 | 944.955 | 94.333 | 9,98 | ↑ |
| *Shipping Management* | 707.324 | 750.953 | (43.629) | (5,81) | ↓ |
| *Training Center* | 116.921 | 118.991 | (2.070) | (1,74) | ↓ |
| **Jumlah**<br>Total | **1.863.533** | **1.814.899** | **48.634** | **2,68** | ↑ |

Segmen usaha jasa penunjang merupakan bagian dari strategi Perseroan dalam membangun ekosistem layanan maritim yang terintegrasi melalui penyediaan jasa Crewing Management, Shipping Management, dan Training Center. Keberadaan ketiga lini usaha tersebut tidak hanya memberikan kontribusi terhadap pendapatan Perseroan, tetapi juga mendukung peningkatan kualitas layanan, efisiensi operasional, serta pengembangan sumber daya manusia di sektor maritim.

Pada tahun 2025, Perseroan membukukan jumlah pendapatan pada segmen usaha jasa penunjang sebesar USD1,86 juta, meningkat 2,68% dibandingkan tahun 2024 sebesar USD1,81 juta. Pertumbuhan tersebut

The Supporting Services business segment forms an integral part of the Company's strategy to build an integrated maritime services ecosystem through the provision of Crewing Management, Shipping Management, and Training Center services. These three business lines not only contribute to the Company's revenue but also support improvements in service quality, operational efficiency, and human capital development within the maritime sector.

In 2025, the Company recorded revenue of USD1.86 million from the Supporting Services business segment, representing an increase of 2.68% compared with USD1.81 million in 2024. The growth was primarily driven

terutama didorong oleh peningkatan kinerja pada lini usaha Crewing Management, yang mampu mengimbangi penurunan pendapatan pada Shipping Management dan Training Center.

by stronger performance in the Crewing Management business line, which offset the decline in revenue from Shipping Management and the Training Center.

Pendapatan Crewing Management tahun 2025 sebesar USD1,04 juta, meningkat 9,98% dibandingkan tahun sebelumnya sebesar USD944,96 ribu. Peningkatan tersebut menunjukkan bahwa semakin optimalnya pengelolaan jasa penyediaan dan pengelolaan awak kapal serta meningkatnya kontribusi layanan tersebut terhadap aktivitas operasional Perseroan.

Revenue from Crewing Management reached USD1.04 million in 2025, an increase of 9.98% from USD944.96 thousand in the previous year. This improvement reflects the continued optimization of crew recruitment and management services, as well as the growing contribution of these services to the Company's operations.

Sementara itu, pendapatan Shipping Management tercatat sebesar USD707,32 ribu, menurun 5,81% dibandingkan tahun 2024. Penurunan tersebut mencerminkan adanya penyesuaian kontribusi layanan pengelolaan kapal selama periode berjalan, seiring dengan fokus Perseroan pada pengembangan kapasitas operasional dan optimalisasi portofolio bisnis.

Meanwhile, Shipping Management revenue amounted to USD707.32 thousand, a decrease of 5.81% compared with 2024. The decline reflected changes in the contribution of ship management services during the year, in line with the Company's focus on strengthening operational capacity and optimizing its business portfolio.

Di sisi lain, pendapatan Training Center mengalami penurunan sebesar 1,74% menjadi sebesar USD116,92 ribu. Penurunan tersebut relatif terbatas dan menunjukkan bahwa kegiatan pelatihan tetap berjalan secara stabil sebagai bagian dari komitmen Perseroan dalam mendukung peningkatan kompetensi dan profesionalisme sumber daya manusia di bidang maritim.

Revenue from the Training Center declined by 1.74% to USD116.92 thousand. The decrease was relatively modest, indicating that training activities continued to operate steadily as part of the Company's commitment to enhancing the competency and professionalism of human resources in the maritime sector.

Secara keseluruhan, pertumbuhan pendapatan segmen jasa penunjang mencerminkan kemampuan Perseroan dalam menjaga kontribusi lini usaha pendukung di tengah pelaksanaan strategi pengembangan bisnis. Ke depannya, Perseroan akan terus memperkuat sinergi antar lini usaha jasa penunjang guna meningkatkan nilai tambah bagi pelanggan, mendukung operasional armada, serta memperkuat daya saing Perseroan melalui layanan maritim yang semakin terintegrasi dan berkelanjutan.

Overall, the revenue growth of the Supporting Services segment demonstrates the Company's ability to maintain the contribution of its supporting business lines while executing its business development strategy. Going forward, the Company will continue to strengthen synergies among its Supporting Services business lines to deliver greater value to customers, support fleet operations, and enhance its competitiveness through increasingly integrated and sustainable maritime services.

**Profitabilitas Segmen Usaha Jasa Manajemen Awak Kapal, Pengelolaan Kapal dan Jasa Lainnya**
Profitability of the Crew and Ship Management Services and Other Services Segment

| Perihal<br>Description | 2025 (USD-ribu)<br>(USD thousand) | 2024 (USD-ribu)<br>(USD thousand) | Kenaikan (Penurunan)<br>Increase (Decrease) | | |
|---|---|---|---|---|---|
| | | | Nominal (USD ribu)<br>(USD thousand) | Persentase (%)<br>Percentage (%) | |
| **Laporan Laba Rugi**<br>Income Statement | | | | | |
| Pendapatan usaha<br>Operating revenue | 3.086 | 2.854 | 232 | 8,13 | ↑ |
| Beban pokok pendapatan usaha<br>Cost of operating revenue | (113) | (76) | (37) | 48,49 | ↑ |
| Hasil segmen<br>Segment result | 2.973 | 2.778 | 195 | 7,02 | ↑ |

**Profitabilitas Segmen Usaha Jasa Manajemen Awak Kapal, Pengelolaan Kapal dan Jasa Lainnya**
Profitability of the Crew and Ship Management Services and Other Services Segment

| Perihal<br>Description | 2025 (USD-ribu)<br>(USD thousand) | 2024 (USD-ribu)<br>(USD thousand) | Kenaikan (Penurunan)<br>Increase (Decrease) | | |
|---|---|---|---|---|---|
| | | | Nominal (USD ribu)<br>(USD thousand) | Persentase (%)<br>Percentage (%) | |
| Beban usaha<br>Operating expenses | (6.837) | (7.680) | 843 | (10,98) | ↑ |
| Pendapatan keuangan<br>Finance income | 1.104 | 1.116 | (13) | (1,13) | ↓ |
| Biaya keuangan<br>Finance costs | (265) | (1.077) | 812 | (75,38) | ↓ |
| Beban rugi neto dari entitas asosiasi<br>Share of net loss from associates | 554 | 496 | 58 | 11,65 | ↑ |
| Laba sebelum pajak final dan pajak penghasilan<br>Profit before final tax and income tax | (2.471) | (4.366) | 1.895 | (43,40) | ↑ |
| Beban pajak penghasilan, neto<br>Income tax expense, net | (389) | (155) | (235) | 151,97 | ↑ |
| Laba segmen<br>Segment profit | (2.861) | (4.521) | 1.660 | 36,73 | ↑ |
| **Laporan Posisi Keuangan**<br>Statement of Financial Position | | | | | |
| Total aset<br>Total assets | 53.859 | 49.411 | 4.448 | 9,00 | ↑ |
| Total liabilitas<br>Total liabilities | (54.349) | (42.974) | (11.375) | 26,47 | ↑ |
| **Informasi Lainnya**<br>Other Information | | | | | |
| Belanja modal<br>Capital expenditure | 169 | 977 | (808) | (82,71) | ↓ |
| Penyusutan<br>Depreciation | 891 | 576 | 315 | 54,78 | ↑ |
| **Rasio Profitabilitas**<br>Profitability Ratios | | | | | |
| Marjin Laba Segmen (%)<br>Segment Profit Margin (%) | (92,69) | (158,41) | 65,72 | (41,48) | ↑ |
| Laba Segmen terhadap Jumlah Aset Segmen (%)<br>Segment Profit to Total Segment Assets (%) | (5,31) | (9,15) | 3,84 | (41,95) | ↑ |

Sejalan dengan strategi Perseroan dalam memperkuat ekosistem bisnis maritim yang terintegrasi, segmen usaha Manajemen Awak Kapal, Pengelolaan Kapal, dan Jasa Lainnya terus dikembangkan sebagai salah satu pendukung pertumbuhan usaha yang berkelanjutan. Pada tahun 2025, Perseroan berfokus pada peningkatan kualitas layanan, optimalisasi operasional, serta efisiensi biaya, sehingga mampu menghasilkan perbaikan kinerja dibandingkan tahun sebelumnya meskipun segmen ini masih membukukan rugi.

Terdapat peningkatan pada Pendapatan Usaha hingga 8,13%, dari sebesar USD2,85 juta pada tahun 2024 menjadi sebesar USD3,09 juta pada tahun 2025. Peningkatan tersebut mencerminkan bahwa pertumbuhan aktivitas Jasa Pengelolaan Awak Kapal, Pengelolaan Kapal, dan Jasa Pendukung Lainnya yang tetap terjaga di tengah pelaksanaan strategi pengembangan usaha.

In line with the Company's strategy to strengthen an integrated maritime business ecosystem, the Crewing Management, Shipping Management, and Other Services segment continues to be developed as one of the key drivers of sustainable business growth. Throughout 2025, the Company focused on enhancing service quality, optimizing operations, and improving cost efficiency, resulting in better performance compared with the previous year, although the segment continued to record a loss.

Operating revenue increased by 8.13%, rising from USD2.85 million in 2024 to USD3.09 million in 2025. The increase reflects sustained growth in Crewing Management, Shipping Management, and Other Supporting Services activities amid the Company's ongoing business development strategy.

Seiring dengan meningkatnya aktivitas operasional, pada tahun 2025 Beban Pokok Pendapatan yang dibukukan Perseroan pun meningkat hingga 48,49% menjadi USD113 ribu, sehingga hasil segmen tetap mengalami peningkatan hingga 7,02% menjadi USD2,97 juta. Di sisi lain, Perseroan berhasil melakukan pengendalian terhadap Biaya Operasional, di mana hal ini tercermin dari penurunan beban usaha hingga 10,98% menjadi USD6,84 juta.

In line with the increase in operating activities, the Company's cost of revenue rose by 48.49% to USD113 thousand in 2025. Despite this increase, segment gross profit improved by 7.02% to USD2.97 million. At the same time, the Company successfully controlled operating expenses, which declined by 10.98% to USD6.84 million.

Selain efisiensi operasional, Struktur Pendanaan juga menunjukkan adanya perbaikan. Sementara Biaya Keuangan turun signifikan hingga 75,38% menjadi USD265 ribu, sementara Bagian Laba Bersih Dari Entitas Asosiasi meningkat hingga 11,65% menjadi USD554 ribu, sehingga memberikan kontribusi positif terhadap perbaikan kinerja segmen. Meskipun Pendapatan Keuangan mengalami penurunan tipis yang mencapai 1,13%, namun dampaknya relatif tidak material terhadap keseluruhan kinerja.

In addition to operational efficiency, the Company's funding structure also improved. Finance costs declined significantly by 75.38% to USD265 thousand, while the share of net profit from associates increased by 11.65% to USD554 thousand, providing a positive contribution to the improvement of the segment's performance. Although finance income declined marginally by 1.13%, the impact on overall performance was relatively immaterial.

Sebagai hasil dari berbagai upaya tersebut, Rugi Sebelum Pajak berhasil ditekan dari USD4,37 juta pada tahun 2024 menjadi USD2,47 juta pada tahun 2025, atau membaik hingga 43,40%. Setelah memperhitungkan Beban Pajak Penghasilan, Rugi Segmen menurun menjadi sebesar USD2,86 juta, dari sebesar USD4,52 juta pada tahun sebelumnya. Perbaikan tersebut menunjukkan bahwa langkah-langkah efisiensi yang dilakukan Perseroan mulai memberikan hasil positif terhadap kinerja keuangan segmen.

As a result of these initiatives, the segment's loss before tax was reduced from USD4.37 million in 2024 to USD2.47 million in 2025, representing an improvement of 43.40%. After accounting for income tax expense, the segment loss declined to USD2.86 million from USD4.52 million in the previous year. This improvement demonstrates that the Company's efficiency initiatives have begun to deliver positive results in the segment's financial performance.

Dari sisi posisi keuangan, total aset meningkat hingga 9,00% menjadi sebesar USD53,86 juta dibandingkan tahun sebelumnya, di mana hal ini mencerminkan bertambahnya kapasitas aset yang mendukung kegiatan operasional. Sementara itu, total liabilitas meningkat hingga 26,47% menjadi sebesar USD54,35 juta, sejalan dengan kebutuhan operasional dan pengembangan usaha selama tahun berjalan.

From a financial position perspective, total assets increased by 9.00% to USD53.86 million compared with the previous year, reflecting the expansion of the asset base supporting the Company's operations. Meanwhile, total liabilities rose by 26.47% to USD54.35 million, in line with operational requirements and business development activities during the year.

Perseroan juga melakukan belanja modal sebesar USD169 ribu pada tahun 2025. Nilai tersebut lebih rendah dibandingkan tahun sebelumnya disebabkan sebagian besar investasi utama telah direalisasikan pada periode sebelumnya, sehingga pada tahun berjalan Perseroan lebih berfokus pada optimalisasi pemanfaatan aset yang telah dimiliki. Sejalan dengan bertambahnya aset produktif yang mulai digunakan secara penuh, beban penyusutan meningkat hingga 54,78% menjadi sebesar USD891 ribu.

The Company also incurred capital expenditures of USD169 thousand in 2025. This amount was lower than in the previous year because most major investments had already been completed in earlier periods. Accordingly, during the year the Company focused on optimizing the utilization of its existing assets. As productive assets came into full operation, depreciation expense increased by 54.78% to USD891 thousand.

Walaupun segmen usaha Manajemen Awak Kapal, Pengelolaan Kapal, dan Jasa Lainnya membukukan rugi, namun indikator profitabilitas menunjukkan perbaikan yang cukup signifikan. Marjin Laba Segmen membaik hingga mencapai 65,72%, sedangkan Rasio Rugi Segmen Terhadap Total Aset membaik hingga 3,84%. Perbaikan kedua rasio tersebut menunjukkan bahwa efektivitas operasional dan kemampuan segmen dalam menghasilkan kinerja keuangan semakin baik dibandingkan tahun sebelumnya.

Although the Crewing Management, Shipping Management, and Other Services segment continued to record a loss, its profitability indicators showed significant improvement. The Segment Loss Margin improved to 65.72%, while the Segment Loss-to-Total Assets Ratio improved to 3.84%. These improvements indicate enhanced operational effectiveness and a stronger ability to improve the segment's financial performance compared with the previous year.

Ke depan, Perseroan akan terus memperkuat sinergi antara layanan manajemen awak kapal, pengelolaan kapal, dan jasa pendukung lainnya dengan lini usaha utama Perseroan. Optimalisasi utilisasi aset, peningkatan efisiensi operasional, serta pengembangan layanan bernilai tambah diharapkan dapat mempercepat proses menuju profitabilitas dan memperkuat kontribusi segmen ini terhadap kinerja Perseroan secara keseluruhan.

Going forward, the Company will continue to strengthen synergies between its crewing management, shipping management, and other supporting services and its core business operations. Optimizing asset utilization, improving operational efficiency, and developing higher value-added services are expected to accelerate the segment's path toward profitability while strengthening its contribution to the Company's overall performance.

# Aspek Pemasaran
## Marketing Aspect

### Strategi Pemasaran

PT Humpuss Maritim Internasional Tbk mengarahkan strategi pemasaran pada penguatan posisi sebagai penyedia layanan maritim terintegrasi berbasis pendekatan *business-to-business* (B2B). Fokus strategis Perseroan adalah membangun kemitraan jangka panjang dengan pelanggan utama di sektor energi, minyak dan gas, dan industri maritim melalui keunggulan operasional, kepatuhan terhadap standar internasional, serta kemampuan menyediakan solusi layanan terpadu dari pengoperasian kapal hingga pengelolaan awak kapal. Keunggulan kompetitif Perseroan terletak pada kombinasi kepemilikan armada kapal khusus *(specialized vessels)* dan kapabilitas pengelolaan kapal serta awak kapal yang terintegrasi dalam satu grup usaha.

Pada segmen jasa sewa kapal, Perseroan memasarkan armada yang meliputi kapal pengangkut LNG (LNG *carrier*), kapal tanker minyak, kapal pengangkut petrokimia, serta kapal *tug assist*, dengan perolehan kontrak spot, jangka menengah hingga jangka panjang, khususnya dengan perusahaan energi nasional maupun multinasional. Strategi pemasaran pada segmen ini menekankan aspek keandalan pasokan, keselamatan operasional, serta pemenuhan regulasi internasional, termasuk standar yang ditetapkan oleh International Maritime Organization, ISM Code, dan ISPS Code. Pendekatan tersebut mendukung terciptanya tingkat utilisasi armada yang stabil. Di pasar domestik, Perseroan memiliki posisi yang kuat dalam pengangkutan LNG dan energi yang terintegrasi dengan rantai pasok gas nasional, sementara pada pasar internasional Perseroan memanfaatkan peluang peningkatan permintaan pengangkutan energi seiring pertumbuhan perdagangan LNG global.

Pada segmen pengelolaan operasi kapal dan jasa manajemen awak kapal *(manning)*, strategi pemasaran Perseroan difokuskan pada optimalisasi pasar internal *(captive market)* dari armada grup sekaligus ekspansi layanan kepada pihak ketiga. Layanan ini diposisikan sebagai solusi yang mengedepankan efisiensi biaya, keandalan teknis kapal, serta ketersediaan awak kapal yang kompeten dan tersertifikasi internasional. Strategi tersebut berkontribusi pada peningkatan pendapatan berulang *(recurring income)* dari segmen yang relatif tidak padat aset, sekaligus memperkuat daya saing Perseroan dalam memenuhi kebutuhan industri terhadap pengelolaan kapal yang profesional dan sesuai dengan standar kepatuhan.

### Marketing Strategy

PT Humpuss Maritim Internasional Tbk directs its marketing strategy toward strengthening its position as an integrated maritime service provider based on a business-to-business (B2B) approach. The Company's strategic focus is to build long-term partnerships with key customers in the energy, oil and gas, and maritime industries through operational excellence, compliance with international standards, and the ability to deliver integrated service solutions ranging from vessel operations to crew management. The Company's competitive advantage lies in the combination of ownership of specialized vessels and integrated ship and crew management capabilities within a single business group.

In the vessel chartering segment, the Company markets its fleet, which includes LNG carriers, oil tankers, petrochemical carriers, and tug assist vessels, with on securing spot and medium to long-term contracts, particularly with national and multinational energy companies. The marketing strategy in this segment emphasizes supply reliability, operational safety, and compliance with international regulations, including standards set by the International Maritime Organization, the ISM Code, and the ISPS Code. This approach supports stable fleet utilization rates. In the domestic market, the Company has a strong position in LNG and energy transportation integrated with the national gas supply chain, while in the international market, the Company leverages opportunities arising from increasing demand for energy transportation alongside global LNG trade growth.

In the ship operations management and crew management (manning) segment, the Company's marketing strategy focuses on optimizing the internal (captive) market of the Group's fleet while expanding services to third parties. These services are positioned as solutions emphasizing cost efficiency, vessel technical reliability, and the availability of competent and internationally certified crew. This strategy contributes to increasing recurring income from a relatively asset-light segment, while strengthening the Company's competitiveness in meeting industry demand for professional and compliant ship management services.

Sementara itu, pada segmen jasa pelatihan dan jasa pendukung lainnya, Perseroan memanfaatkan meningkatnya kebutuhan industri maritim terhadap pengembangan kualitas sumber daya manusia sejalan dengan tuntutan keselamatan, digitalisasi, dan standar operasional global. Strategi pemasaran diarahkan pada penyediaan program pelatihan berbasis kompetensi dan sertifikasi, baik untuk kebutuhan internal maupun eksternal. Pendekatan ini mendukung keberlanjutan operasional Perseroan sekaligus memperluas pangsa pasar pada jasa maritim bernilai tambah.

## Pangsa Pasar

Pada tahun 2025, PT Humpuss Maritim Internasional Tbk menunjukkan penguatan posisi pangsa pasar di industri maritim nasional, khususnya pada segmen sewa kapal dan jasa pendukung operasional maritim, sejalan dengan meningkatnya permintaan sektor energi dan logistik di Indonesia. Berdasarkan laporan keuangan tahun buku 2025, Perseroan membukukan pendapatan usaha sebesar USD128,15 juta, meningkat 0,37% secara *Year-on-Year* dibandingkan periode yang sama tahun sebelumnya. Pertumbuhan tersebut terutama didorong oleh peningkatan kinerja layanan *vessel charter* pada segmen oil tanker dan LNG *carrier*, yang masing-masing mencatat kenaikan pendapatan sebesar 0,88% dan 8,40% secara tahunan. Kinerja ini mencerminkan keberhasilan Perseroan dalam memperluas pangsa pasar pada layanan pengangkutan energi secara domestik.

Dari perspektif manajemen, pertumbuhan tersebut didukung oleh optimalisasi utilisasi armada, penguatan kontrak jangka menengah hingga panjang dengan pelanggan utama di sektor energi, serta peningkatan efisiensi operasional. Fokus Perseroan pada segmen pengangkutan energi yang memiliki permintaan relatif stabil turut memberikan kontribusi terhadap ketahanan kinerja di tengah volatilitas industri. Selain itu, integrasi layanan pendukung, termasuk pengelolaan kapal dan awak kapal, berperan dalam meningkatkan keandalan operasional dan kualitas layanan kepada pelanggan.

Memasuki tahun 2026, manajemen memandang bahwa tren pertumbuhan permintaan energi dan kebutuhan logistik regional masih memberikan peluang ekspansi. Oleh karena itu, strategi Perseroan diarahkan pada penguatan portofolio armada di segmen bernilai tambah tinggi, peningkatan kualitas layanan melalui efisiensi operasional dan digitalisasi, serta pengembangan kemitraan strategis dengan pelanggan utama. Langkah ini diharapkan dapat menjaga pertumbuhan berkelanjutan, meningkatkan stabilitas pendapatan, serta memperkuat daya saing Perseroan dalam jangka panjang.

Meanwhile, in the training services and other supporting services segment, the Company capitalizes on the growing demand within the maritime industry for human capital development in line with safety requirements, digitalization, and global operational standards. The marketing strategy is directed toward providing competency- and certification-based training programs for both internal and external needs. This approach supports the Company's operational sustainability while expanding its market share in value-added maritime services.

## Market Share

In 2025, PT Humpuss Maritim Internasional Tbk demonstrated a strengthened market share position in the national maritime industry, particularly in the vessel chartering segment and maritime operational support services, in line with increasing demand from the energy and logistics sectors in Indonesia. Based on the financial statements for the Fiscal Year 2025, the Company recorded operating revenue of USD128.15 millions, representing an increase of 0.37% Year-on-Year compared to the same period in the previous year. This growth was primarily driven by improved performance in vessel charter services within the oil tanker and LNG carrier segments, which recorded revenue increases of 0.88% and 8.40% year-on-year, respectively. This performance reflects the Company's success in expanding its market share in domestic energy transportation services.

From a management perspective, this growth was supported by optimized fleet utilization, strengthened medium- to long-term contracts with key customers in the energy sector, and improved operational efficiency. The Company's focus on the energy transportation segment, which has relatively stable demand, has also contributed to performance resilience amid industry volatility. In addition, the integration of supporting services, including ship and crew management, has enhanced operational reliability and service quality for customers.

Entering 2026, management views that the continued growth in energy demand and regional logistics needs presents expansion opportunities. Accordingly, the Company's strategy is directed toward strengthening its fleet portfolio in high value-added segments, improving service quality through operational efficiency and digitalization, and developing strategic partnerships with key customers. These initiatives are expected to sustain growth, enhance revenue stability, and strengthen the Company's long-term competitiveness.

# Analisis Kinerja Keuangan
## Financial Performance Analysis

Tinjauan keuangan yang diuraikan berikut mengacu kepada Laporan Keuangan Konsolidasian dan Entitas Anaknya untuk tahun yang berakhir tanggal 31 Desember 2025 dan 2024 yang disajikan dalam Laporan Tahunan ini. Laporan Keuangan Konsolidasian telah diaudit oleh Kantor Akuntan Publik Purwanto Susanti dan Surja dengan Laporan Audit No. 01582/2.1505/AU.1/06/1294-5/1/VI/2026 tanggal 9 Juni 2026 dengan pendapat "wajar, dalam semua hal yang material". Seluruh angka-angka yang tersajikan dalam analisis kinerja keuangan ini merupakan angka-angka keuangan konsolidasian Perseroan dan entitas anaknya untuk tahun yang berakhir pada tanggal tersebut sesuai dengan Standar Akuntansi Keuangan di Indonesia.

The financial review presented below refers to the Consolidated Financial Statements of the Company and its Subsidiaries for the years ended December 31, 2025 and 2024, as presented in this Annual Report. The Consolidated Financial Statements have been audited by the Public Accounting Firm Purwanto Susanti dan Surja with Audit Report No. 01582/2.1505/AU.1/06/1294-5/1/VI/2026 dated June 9, 2026, with the opinion "fairly, in all material respects". All figures presented in this financial performance analysis represent the consolidated financial figures of the Company and its subsidiaries for the respective periods, in accordance with Financial Accounting Standards in Indonesia

**"Posisi Keuangan memberikan gambaran sekilas tentang kekuatan aset dan permodalan Perseroan. Di tahun 2025, Jumlah Aset Perusahaan mencapai USD346,16 juta. Sedangkan struktur permodalan Perusahaan terdiri dari Liabilitas sebesar 50,06% dan Ekuitas sebesar 49,94%."**

"The Financial Position provides an overview of the Company's asset strength and capital structure. In 2025, the Company's total assets reached USD346,16 million. Meanwhile, the Company's capital structure consisted of 50,06% liabilities and 49,94% equity.

### Laporan Posisi Keuangan Konsolidasian — Statement Of Consolidated Financial Position

| | 2025 (USD-ribu) (USD thousand) | 2024 (USD-ribu) (USD thousand) | Kenaikan (Penurunan) Increase (Decrease) | | |
|---|---|---|---|---|---|
| | | | Nominal (USD-ribu) (USD thousand) | Persentase (%) Percentage (%) | |
| **Aset** Assets | | | | | |
| Jumlah Aset Total Assets | 346.160 | 300.533 | 45.627 | 15,18 | ↑ |
| **Liabilitas dan Ekuitas** Liabilities and Equity | | | | | |
| Jumlah Liabilitas Total Liabilities | 173.286 | 127.092 | 46.194 | 36,35 | ↑ |
| Jumlah Ekuitas Total Equity | 172.874 | 173.441 | (567) | (0,33) | ↓ |
| Jumlah Liabilitas dan Ekuitas Total Liabilities and Equity | 346.160 | 300.533 | 45.627 | 15,18 | ↑ |

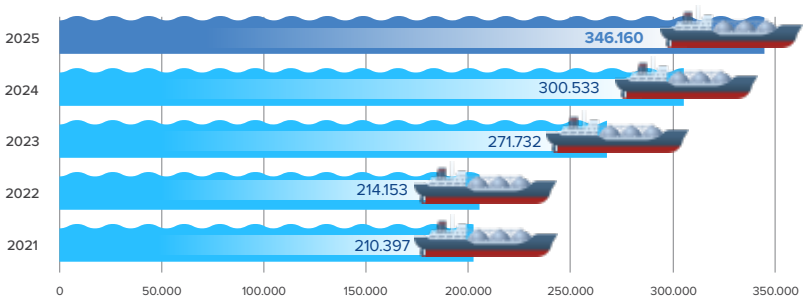
## Aset

## Assets

Total Aset Perseroan tahun 2025 mencapai USD346,16 juta, meningkat 15,18% dibandingkan Total Aset tahun 2024 sebesar USD300,53 juta. Pada Laju Pertumbuhan Majemuk Tahunan atau Compound Annual Growth Rate (CAGR) 2021-2025, Total Aset Perseroan mengalami pertumbuhan 13,26%

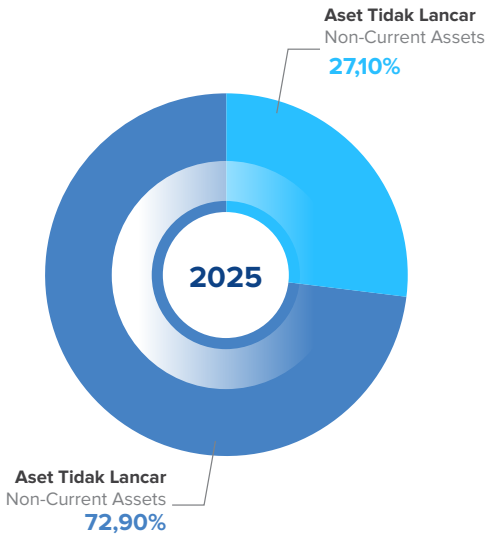
The Company's total assets reached USD346.16 million in 2025, representing an increase of 15.18% compared with total assets of USD300.53 million in 2024. Over the 2021 to 2025 period, the Company's total assets recorded a Compound Annual Growth Rate (CAGR) of 13.26%.

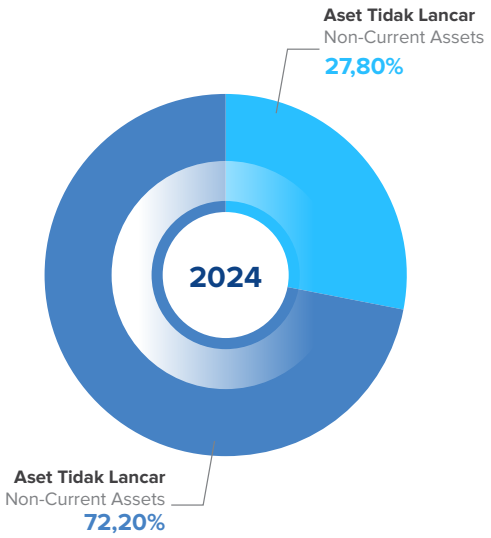
**Total Aset 2021-2025* (USD-ribu)**
2021-2025 Total Assets (USD-thousand)




*) PT Humpuss Maritim Internasional Tbk (kode saham: HUMI) resmi mencatatkan saham perdananya (listing) di Bursa Efek Indonesia pada 9 Agustus 2023
*) PT Humpuss Maritim Internasional Tbk (stock code: HUMI) officially listed its shares on the Indonesia Stock Exchange on August 9, 2023

| | 2025 | | 2024 | | Kenaikan (Penurunan) Increase (Decrease) | | |
|---|---|---|---|---|---|---|---|
| | **Jumlah (USD-ribu)** Total (USD-thousand) | **Kontribusi** Contribution (%) | **Jumlah (USD-ribu)** Total (USD-thousand) | **Kontribusi** Contribution (%) | **Nominal (USD-ribu)** (USD-thousand) | **Persentase** Percentage (%) | |
| Aset Lancar<br>Current Asset | 93.800 | 27,10 | 83.557 | 27,80 | 10.243 | 12,26 | ↑ |
| Aset Tidak Lancar<br>Non-current Asset | 252.360 | 72,90 | 216.976 | 72,20 | 35.384 | 16,31 | ↑ |
| **Jumlah Aset**<br>Total Assets | **346.160** | **100,00** | **300.533** | **100,00** | **45.627** | **15,18** | ↑ |




Perseroan membukukan total aset sebesar USD346,16 juta di sepanjang kinerja keuangan tahun buku 2025, mengalami kenaikan 15,18% dibandingkan realisasi total aset tahun 2024 sebesar USD300,53 juta. Kinerja aset dipengaruhi oleh aset lancar dan aset tidak lancar, di mana kontribusi aset lancar dan aset tidak lancar terhadap total aset Perseroan masing-masing sebesar 27,10% dan 72,90%.

The Company recorded total assets of USD346.16 million during the financial performance for the Fiscal Year 2025, representing an increase/decrease of 15,18% compared to the total assets in 2024 of USD 300.53 million. Asset performance was influenced by current assets and non-current assets, with contributions of 27.10% and 72.90%, respectively, to the Company's total assets

## Aset Lancar

## Current Assets

| | 2025 (USD-ribu) (USD thousand) | 2024 (USD-ribu) (USD thousand) | Kenaikan (Penurunan) Increase (Decrease) | | |
|---|---|---|---|---|---|
| | | | Nominal (USD-ribu) (USD thousand) | Persentase (%) Percentage (%) | |
| Kas dan Setara kas<br>Cash and Cash Equivalents | 40.664 | 41.139 | (476) | (1,16) | ↓ |
| Deposito Berjangka<br>Time Deposits | 5.306 | 3.599 | 1.707 | 47,42 | ↑ |
| Piutang Usaha<br>Trade Receivables | 31.874 | 28.871 | 3.002 | 10,40 | ↑ |
| Piutang Lainnya - Pihak Ketiga, Neto<br>Other Receivables – Third Parties, Net | 560 | 140 | 420 | 300,94 | ↑ |
| Persediaan<br>Inventories | 9.966 | 7.174 | 2.793 | 38,94 | ↑ |
| Pajak Dibayar di Muka<br>Prepaid Taxes | 2.539 | 1.262 | 1.277 | 101,17 | ↑ |
| Aset Lancar Lainnya<br>Other Current Assets | 2.891 | 1.372 | 1.519 | 110,66 | ↑ |
| **Total Aset Lancar**<br>Total Current Assets | **93.800** | **83.557** | **10.243** | **12,26** | ↑ |

Sejalan dengan strategi Perseroan dalam memperkuat kapasitas operasional melalui investasi aset produktif dan pengembangan bisnis sepanjang tahun 2025, pengelolaan modal kerja turut mengalami penyesuaian untuk mendukung peningkatan aktivitas usaha. Hal tersebut tercermin dari kenaikan total aset lancar hingga 12,26%, dari sebesar USD83,56 juta menjadi sebesar USD93,80 juta.

In line with the Company's strategy to strengthen its operational capacity through investment in productive assets and business development throughout 2025, working capital management was also adjusted to support the increase in business activities. This was reflected in a 12.26% increase in total current assets, from USD83.56 million to USD93.80 million.

Kas dan Setara Kas tercatat sebesar USD40,66 juta, sedikit menurun 1,16% dibandingkan tahun sebelumnya. Penurunan tersebut mencerminkan pemanfaatan kas untuk mendukung kebutuhan investasi, belanja modal, dan aktivitas operasional selama periode berjalan. Meskipun demikian, posisi kas Perseroan tetap berada pada tingkat yang memadai untuk mendukung kebutuhan likuiditas dan operasional.

Cash and Cash Equivalents amounted to USD40.66 million, representing a slight decrease of 1.16% compared to the previous year. The decline reflects the utilization of cash to support investment requirements, capital expenditures, and operational activities during the reporting period. Nevertheless, the Company's cash position remained at an adequate level to support its liquidity and operational needs.

Sejalan dengan optimalisasi pengelolaan likuiditas, Deposito Berjangka meningkat 47,42% menjadi sebesar USD5,31 juta, menunjukkan komitmen Perseroan dalam mengelola kelebihan kas secara lebih produktif tanpa mengurangi fleksibilitas pendanaan operasional.

In line with the optimization of liquidity management, Time Deposits increased by 47.42% to USD5.31 million, demonstrating the Company's commitment to managing excess cash more productively without reducing the flexibility of operational funding.

Piutang Usaha meningkat 10,40% menjadi sebesar USD31,87 juta, sejalan dengan meningkatnya aktivitas usaha dan pertumbuhan pendapatan pada sejumlah segmen bisnis selama tahun berjalan. Perseroan terus menerapkan pengelolaan piutang secara prudent untuk menjaga kualitas aset dan memastikan kelancaran arus kas operasional.

Trade Receivables increased by 10.40% to USD31.87 million, in line with higher business activity and revenue growth across several business segments during the year. The Company continues to apply prudent receivables management to maintain asset quality and ensure smooth operational cash flow.

Sementara itu, Piutang Lainnya kepada Pihak Ketiga meningkat menjadi sebesar USD560 ribu, terutama dipengaruhi oleh adanya transaksi operasional yang masih dalam proses penyelesaian pada akhir periode pelaporan. Nilai tersebut tetap berada pada tingkat yang relatif kecil dibandingkan Total Aset Lancar sehingga tidak memberikan dampak material terhadap Posisi Keuangan Perseroan.

Meanwhile, Other Receivables from Third Parties increased to USD560 thousand, primarily due to operational transactions that were still in the process of settlement at the end of the reporting period. The amount remained relatively small compared to Total Current Assets and therefore did not have a material impact on the Company's Financial Position.

Sebagai bagian dari pengembangan aktivitas operasional, Persediaan meningkat 38,94% menjadi sebesar USD9,97 juta, mencerminkan meningkatnya kebutuhan material, suku cadang, dan perlengkapan operasional guna mendukung peningkatan utilisasi armada serta kesiapan operasional Perseroan.

As part of the development of operational activities, Inventories increased by 38.94% to USD9.97 million, reflecting the increased demand for materials, spare parts, and operational supplies to support higher fleet utilization and the Company's operational readiness.

Di sisi lain, Pajak Dibayar Dimuka meningkat 101,22% menjadi sebesar USD2,54 juta, yang terutama mencerminkan Pembayaran Pajak Dimuka sesuai ketentuan perpajakan yang berlaku dan akan dimanfaatkan pada periode-periode berikutnya. Selain itu, Aset Lancar Lainnya meningkat 110,66% menjadi sebesar USD2,89 juta, terutama berasal dari peningkatan Pembayaran Dimuka dan Aset Lancar Lainnya yang mendukung aktivitas operasional dan investasi Perseroan.

On the other hand, Prepaid Taxes increased by 101.22% to USD2.54 million, primarily reflecting Advance Tax Payments made in accordance with the applicable tax regulations, which will be utilized in subsequent periods. In addition, Other Current Assets increased by 110.66% to USD2.89 million, mainly due to increases in Prepayments and Other Current Assets that support the Company's operational activities and investments.

Secara keseluruhan, peningkatan Aset Lancar pada tahun 2025 menunjukkan bahwa Perseroan berhasil menjaga kecukupan modal kerja di tengah pelaksanaan strategi investasi dan ekspansi usaha. Struktur aset lancar yang tetap didominasi oleh Kas dan Setara Kas serta Piutang Usaha mencerminkan kemampuan Perseroan dalam mempertahankan likuiditas sekaligus menyediakan dukungan pendanaan yang memadai bagi pengembangan bisnis secara berkelanjutan.

Overall, the increase in Current Assets in 2025 demonstrates that the Company successfully maintained adequate working capital amid the implementation of its investment and business expansion strategy. The current asset structure, which continues to be dominated by Cash and Cash Equivalents and Trade Receivables, reflects the Company's ability to maintain liquidity while providing adequate funding support for sustainable business development.

## Aset Tidak Lancar

## Non-Current Assets

| | 2025 (USD-ribu) (USD thousand) | 2024 (USD-ribu) (USD thousand) | Kenaikan (Penurunan) Increase (Decrease) | | |
|---|---|---|---|---|---|
| | | | Nominal (USD-ribu) (USD thousand) | Persentase (%) Percentage (%) | |
| Dana yang Dibatasi Penggunaannya<br>Restricted Funds | 2.322 | 3.173 | (851) | (26,81) | ↓ |
| Piutang kepada Pihak Berelasi<br>Receivables from Related Parties | 22.650 | 21.105 | 1.545 | 7,32 | ↑ |
| Pinjaman kepada Pihak Berelasi<br>Loans to Related Parties | 9.722 | 9.722 | - | - | |
| Aset Hak Guna – Neto<br>Right-of-Use Assets – Net | 41.364 | 41.691 | (326) | (0,78) | ↓ |
| Aset Tetap – Neto<br>Fixed Assets – Net | 160.021 | 123.118 | 36.902 | 29,97 | ↑ |
| Investasi di Entitas Asosiasi<br>Investment in Associates | 14.123 | 14.365 | (242) | (1,68) | ↓ |

| | 2025 (USD-ribu) (USD thousand) | 2024 (USD-ribu) (USD thousand) | Kenaikan (Penurunan) Increase (Decrease) | | |
|---|---|---|---|---|---|
| | | | Nominal (USD-ribu) (USD thousand) | Persentase (%) Percentage (%) | |
| Aset Pajak Tangguhan<br>Deferred Tax Assets | 216 | 204 | 13 | 6,24 | ↑ |
| Goodwill | 350 | 743 | (392) | (52,84) | ↓ |
| Uang Jaminan<br>Security Deposits | 85 | 384 | (299) | (77,79) | ↓ |
| Aset Tidak Lancar Lainnya<br>Other Non-Current Assets | 1.507 | 2.473 | (966) | (39,08) | ↓ |
| **Total Aset Tidak Lancar**<br>Total Non-Current Assets | **252.360** | **216.976** | **35.384** | **16,31** | ↑ |

Sejalan dengan strategi Perseroan yang menjadikan tahun 2025 sebagai periode investasi dan penguatan kapasitas operasional, Total Aset Tidak Lancar meningkat 16,31% menjadi sebesar USD252,36 juta dibandingkan tahun 2024 yang sebesar USD216,98 juta. Peningkatan tersebut terutama didorong oleh bertambahnya investasi pada aset produktif sebagai bagian dari strategi ekspansi armada, diversifikasi usaha, dan pengembangan kapasitas operasional untuk mendukung pertumbuhan jangka panjang.

In line with the Company's strategy of making 2025 a period of investment and operational capacity enhancement, Total Non-Current Assets increased by 16.31% to USD252.36 million, compared to USD216.98 million in 2024. The increase was primarily driven by additional investment in productive assets as part of the Company's fleet expansion, business diversification, and operational capacity development strategy to support long-term growth.

Kontributor utama peningkatan Aset Tidak Lancar berasal dari Aset Tetap yang meningkat hingga 29,97% atau setara dengan USD36,90 juta, menjadi sebesar USD160,02 juta pada tahun 2025 dibandingkan tahun sebelumnya. Peningkatan tersebut mencerminkan realisasi investasi Perseroan dalam pengadaan dan pengembangan aset operasional yang diharapkan dapat memperkuat kapasitas usaha dan meningkatkan daya saing pada periode-periode mendatang.

The primary contributor to the increase in Non-Current Assets was Property, Plant, and Equipment, which increased by 29.97%, or USD36.90 million, to USD160.02 million in 2025 compared to the previous year. This increase reflects the realization of the Company's investments in the acquisition and development of operational assets, which are expected to strengthen business capacity and enhance competitiveness in the coming periods.

Piutang Kepada Pihak Berelasi meningkat 7,32% menjadi sebesar USD22,65 juta dibandingkan tahun sebelumnya, sejalan dengan meningkatnya aktivitas transaksi antar entitas dalam Grup yang mendukung kegiatan operasional dan pengembangan usaha. Sementara itu, Pinjaman Kepada Pihak Berelasi tetap sebesar USD9,72 juta, menunjukkan tidak terdapat perubahan signifikan atas fasilitas pinjaman yang diberikan selama tahun berjalan.

Receivables from Related Parties increased by 7.32% to USD22.65 million compared to the previous year, in line with the increased volume of transactions among entities within the Group supporting operational activities and business development. Meanwhile, Loans to Related Parties remained unchanged at USD9.72 million, indicating that there were no significant changes to the loan facilities provided during the year.

Aset Hak Guna relatif stabil pada USD41,36 juta, hanya mengalami penurunan hingga 0,78%, di mana hal ini mencerminkan berjalannya Amortisasi Aset Hak Guna sesuai dengan masa manfaat dan ketentuan perjanjian sewa.

Right-of-Use Assets remained relatively stable at USD41.36 million, declining by only 0.78%, reflecting the ongoing amortization of Right-of-Use Assets in accordance with their useful lives and the terms of the related lease agreements.

Beberapa pos Aset Tidak Lancar mengalami penurunan sebagai bagian dari siklus normal operasional Perseroan. Dana yang Dibatasi Penggunaannya menurun hingga 26,81%, menjadi sebesar USD2,32 juta dibandingkan

Several Non-Current Asset accounts declined as part of the Company's normal operating cycle. Restricted Funds decreased by 26.81% to USD2.32 million compared to the previous year, in line with the utilization of a portion

tahun sebelumnya, sejalan dengan penggunaan sebagian dana yang sebelumnya ditempatkan sebagai rekening yang dibatasi penggunaannya serta penyesuaian saldo penempatan dana sesuai kebutuhan operasional dan ketentuan fasilitas pembiayaan Perseroan.

of the funds previously held in restricted accounts, as well as adjustments to restricted fund balances based on the Company's operational requirements and financing facility provisions.

Investasi Pada Entitas Asosiasi menurun tipis yang mencapai 1,68%, menjadi sebesar USD14,12 juta dibandingkan tahun 2024, yang mencerminkan perubahan nilai investasi sesuai bagian kepemilikan dan kinerja entitas asosiasi selama periode berjalan.

Investment in Associates decreased slightly by 1.68% to USD14.12 million compared to 2024, reflecting changes in the investment value in accordance with the Company's ownership interest and the performance of its associates during the reporting period.

Nilai Goodwill tahun 2025 tercatat sebesar USD350 ribu, menurun 52,84% dibandingkan tahun sebelumnya. Penurunan tersebut terutama disebabkan oleh pengakuan rugi penurunan nilai *(impairment)* atas goodwill yang berasal dari akuisisi HTC sebesar USD727 ribu, sebagai dampak dari penurunan kinerja operasional dan proyeksi arus kas masa depan HTC. Pada saat yang sama, Perseroan juga mengakui goodwill provisional yang berasal dari akuisisi kepemilikan di PT Solusi Prakarsa Metana (SPM1) melalui GTSI yang masih dalam proses finalisasi penentuan nilai wajar Aset dan Liabilitas teridentifikasi sesuai ketentuan akuntansi yang berlaku.

Goodwill amounted to USD350 thousand in 2025, representing a decline of 52.84% compared to the previous year. The decrease was primarily attributable to the recognition of an impairment loss on goodwill arising from the acquisition of HTC amounting to USD727 thousand, as a result of HTC's declining operational performance and projected future cash flows. At the same time, the Company also recognized provisional goodwill arising from GTSI's acquisition of an ownership interest in PT Solusi Prakarsa Metana (SPM1), for which the determination of the fair value of the identifiable Assets and Liabilities was still in the process of being finalized in accordance with the applicable accounting standards.

Uang Jaminan tahun 2025 sebesar USD85 ribu, mengalami penurunan hingga 77,79%, yang terutama disebabkan oleh berakhirnya atau penyelesaian jaminan sewa kapal, sehingga pada akhir tahun 2025 saldo Uang Jaminan terutama terdiri atas Jaminan Sewa Kantor.

Security Deposits amounted to USD85 thousand in 2025, declining by 77.79%, primarily due to the expiration or settlement of vessel charter security deposits. As a result, at the end of 2025, the Security Deposit balance mainly consisted of Office Lease Security Deposits.

Sementara itu, Aset Tidak Lancar Lainnya tahun 2025 menurun 39,08%, menjadi sebesar USD1,51 juta dibandingkan tahun sebelumnya, yang mencerminkan realisasi dan pemanfaatan Aset Tidak Lancar Lainnya dalam mendukung aktivitas operasional serta investasi Perseroan selama tahun berjalan.

Meanwhile, Other Non-Current Assets decreased by 39.08% in 2025 to USD1.51 million compared to the previous year, reflecting the realization and utilization of Other Non-Current Assets in supporting the Company's operational activities and investments during the year.

Secara keseluruhan, komposisi Aset Tidak Lancar tahun 2025 menunjukkan semakin kuatnya basis aset produktif Perseroan, dengan Aset Tetap sebagai kontributor terbesar dalam struktur Aset. Peningkatan investasi tersebut mencerminkan komitmen Perseroan untuk memperkuat fundamental bisnis dan memperluas kapasitas operasional. Meskipun sebagian investasi masih berada dalam tahap optimalisasi dan belum sepenuhnya memberikan kontribusi terhadap profitabilitas pada tahun berjalan, Perseroan meyakini bahwa pemanfaatan Aset yang semakin optimal akan mendukung peningkatan efisiensi operasional, memperkuat daya saing, serta menciptakan pertumbuhan usaha yang berkelanjutan pada periode-periode mendatang.

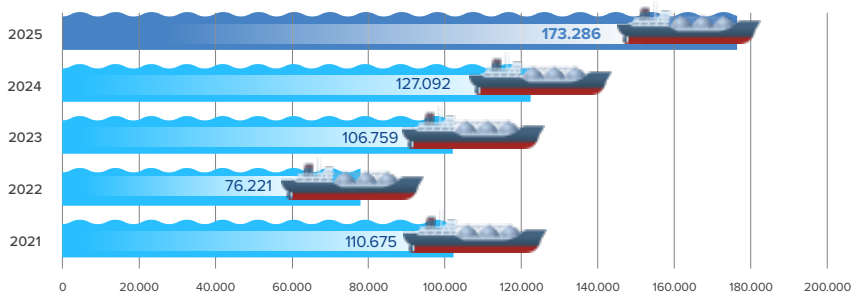
Overall, the composition of Non-Current Assets in 2025 demonstrates the continued strengthening of the Company's productive asset base, with Property, Plant, and Equipment remaining the largest contributor to the asset structure. The increase in investment reflects the Company's commitment to strengthening its business fundamentals and expanding its operational capacity. Although some investments remain in the optimization phase and have not yet fully contributed to profitability during the current year, the Company believes that increasingly optimal utilization of these Assets will support improved operational efficiency, strengthen competitiveness, and generate sustainable business growth in the periods ahead.

## Liabilitas

## Liabilities

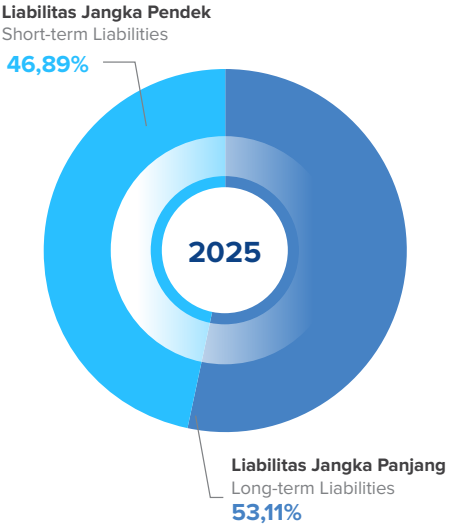
Total Liabilitas Perseroan tahun 2025 mencapai USD173,29 juta, meningkat 36,35% dibandingkan Total Liabilitas tahun 2024 sebesar USD127,09 juta.
The Company's total liabilities in 2025 reached USD 173.29 million, an increase of 36.35% compared to the total liabilities in 2024 of USD 127.09 million.

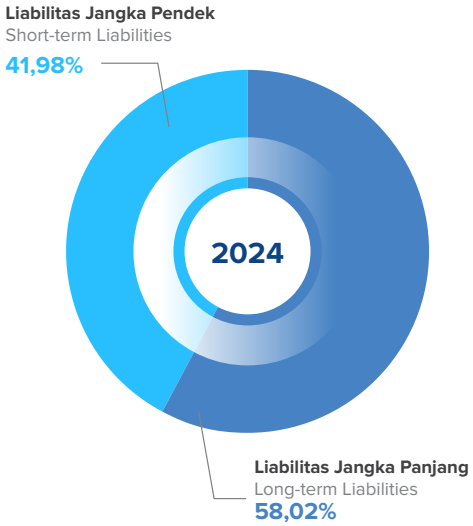
**Total Liabilitas 2021-2025* (USD-ribu)**
2021-2025 Total Liabilities (USD-thousand)




*) PT Humpuss Maritim Internasional Tbk (kode saham: HUMI) resmi mencatatkan saham perdananya (listing) di Bursa Efek Indonesia pada 9 Agustus 2023
*) PT Humpuss Maritim Internasional Tbk (stock code: HUMI) officially listed its shares on the Indonesia Stock Exchange on August 9, 2023

| | 2025 | | 2024 | | Kenaikan (Penurunan) Increase (Decrease) | | |
|---|---|---|---|---|---|---|---|
| | **Jumlah (USD-ribu)** Amount (USD thousand) | **Kontribusi (%)** Contribution (%) | **Jumlah (USD-ribu)** Amount (USD thousand) | **Kontribusi (%)** Contribution (%) | **Nominal (USD-ribu)** (USD thousand) | **Persentase (%)** Percentage (%) | |
| Liabilitas Jangka Pendek<br>Current Liabilities | 81.261 | 46,89 | 53.359 | 41,98 | 27.902 | 52,29 | ↑ |
| Liabilitas Jangka Panjang<br>Non-Current Liabilities | 92.025 | 53,11 | 73.733 | 58,02 | 18.292 | 24,81 | ↑ |
| **Jumlah Liabilitas**<br>Total Liabilities | **173.286** | **100,00** | **127.092** | **100,00** | **46.194** | **36,35** | ↑ |




Perseroan membukukan total liabilitas sebesar USD173,29 juta sepanjang kinerja keuangan tahun buku 2025. Total liabilitas Perseroan tahun 2025 mengalami kenaikan 36,35% dibandingkan dengan realisasi total liabilitas pada tahun 2024 sebesar USD127,09 juta. Kinerja liabilitas Perseroan dipengaruhi oleh liabilitas jangka pendek dan liabilitas jangka panjang, di mana kontribusi liabilitas jangka pendek dan liabilitas jangka panjang terhadap total liabilitas Perseroan masing-masing sebesar 46,89% dan 53,11%.

The Company recorded total liabilities of USD 173.29 million for the 2025 fiscal year. The Company's total liabilities in 2025 increased by 36.35% compared to the total liabilities of USD 127.09 million recorded in 2024. The Company's liability performance was influenced by short-term and long-term liabilities, with short-term and long-term liabilities accounting for 46.89% and 53.11%, respectively, of the Company's total liabilities.

## Liabilitas Jangka Pendek

## Current Liabilities

| | 2025 (USD-ribu) (USD thousand) | 2024 (USD-ribu) (USD thousand) | Kenaikan (Penurunan) Increase (Decrease) | | |
|---|---|---|---|---|---|
| | | | Nominal (USD-ribu) (USD thousand) | Persentase (%) Percentage (%) | |
| Utang Usaha<br>Trade Payables | 28.863 | 21.329 | 7.534 | 35,32 | ↑ |
| Utang Pajak<br>Taxes Payable | 1.769 | 842 | 927 | 110,12 | ↑ |
| Utang Dividen<br>Dividends Payable | - | 223 | (223) | - | - |
| Utang Lain-lain - Pihak-pihak Ketiga<br>Other Payables – Third Parties | 2.007 | 1.456 | 551 | 37,86 | ↑ |
| Liabilitas Imbalan Kerja Jangka Pendek<br>Short-term Employee Benefits Liabilities | 24 | 8 | 15 | 177,09 | ↑ |
| Beban yang Masih Harus Dibayar<br>Accrued Expenses | 11.765 | 8.748 | 3.017 | 34,48 | ↑ |
| Uang Muka dari Pelanggan<br>Advances from Customers | 861 | 406 | 455 | 112,11 | ↑ |
| Pinjaman Bank Jangka Pendek<br>Short-term Bank Loans | 9.487 | 3.128 | 6.360 | 203,33 | ↑ |
| Bagian Lancar atas Liabilitas Jangka Panjang<br>Current Portion of Long-term Liabilities | 26.485 | 17.219 | 9.266 | 53,82 | ↑ |
| **Total Liabilitas Jangka Pendek**<br>Total Current Liabilities | **81.261** | **53.359** | **27.902** | **52,29** | ↑ |

Sejalan dengan strategi Perseroan dalam memperkuat kapasitas operasional melalui investasi aset produktif dan pengembangan usaha sepanjang tahun 2025, kebutuhan modal kerja turut meningkat untuk mendukung aktivitas operasional dan penyelesaian kewajiban jangka pendek. Hal tersebut tercermin dari Total Liabilitas Jangka Pendek yang meningkat hingga 52,29%, menjadi sebesar USD81,26 juta dibandingkan tahun sebelumnya yang sebesar USD53,36 juta.

In line with the Company's strategy to strengthen its operational capacity through investment in productive assets and business development throughout 2025, working capital requirements also increased to support operational activities and the settlement of short-term obligations. This was reflected in Total Current Liabilities, which increased by 52.29% to USD81.26 million, compared to USD53.36 million in the previous year.

Peningkatan Liabilitas Jangka Pendek terutama berasal dari Utang Usaha yang meningkat hingga 35,32%, menjadi sebesar USD28,86 pada tahun 2025. Kenaikan tersebut sejalan dengan meningkatnya aktivitas operasional, pengadaan barang dan jasa, serta investasi yang dilakukan Perseroan selama tahun berjalan. Bertambahnya saldo Utang Usaha menunjukkan adanya peningkatan transaksi dengan pemasok dan mitra usaha dalam mendukung pengembangan bisnis.

The increase in Current Liabilities was primarily attributable to Trade Payables, which increased by 35.32% to USD28.86 million in 2025. The increase was in line with the higher level of operational activities, procurement of goods and services, and investments undertaken by the Company during the year. The higher Trade Payables balance indicates an increase in transactions with suppliers and business partners in support of business development.

Bagian Lancar Atas Liabilitas Jangka Panjang juga meningkat hingga 53,82%, menjadi sebesar USD26,49 juta pada tahun 2025, mencerminkan kewajiban yang akan jatuh tempo dalam waktu satu tahun atas fasilitas pembiayaan yang dimanfaatkan Perseroan untuk mendukung investasi armada dan aset produktif. Selain itu, Pinjaman Bank Jangka Pendek tahun 2025 meningkat signifikan mencapai 203,33%, menjadi

The Current Portion of Long-Term Liabilities also increased by 53.82% to USD26.49 million in 2025, reflecting obligations due within one year under financing facilities utilized by the Company to support investments in its fleet and productive assets. In addition, Short-Term Bank Loans in 2025 increased significantly by 203.33% to USD9.49 million compared to the previous year, demonstrating the optimization of short-term financing

sebesar USD9,49 juta dibandingkan tahun sebelumnya, yang menunjukkan optimalisasi fasilitas pendanaan jangka pendek guna memenuhi kebutuhan modal kerja selama periode ekspansi.

facilities to meet working capital requirements during the expansion period.

Sejalan dengan meningkatnya aktivitas usaha, Beban yang Masih Harus Dibayar meningkat hingga 34,48% menjadi USD11,77 juta pada tahun 2025, di mana hal tersebut mencerminkan bertambahnya kewajiban operasional yang telah terjadi namun belum dibayarkan pada akhir periode pelaporan.

In line with the increase in business activities, Accrued Expenses increased by 34.48% to USD11.77 million in 2025, reflecting the increase in operational obligations that had been incurred but remained unpaid as of the end of the reporting period.

Utang Pajak sebesar USD1,77 juta, meningkat hingga 110,12% dibandingkan tahun sebelumnya, terutama dipengaruhi oleh meningkatnya kewajiban perpajakan yang timbul dari aktivitas operasional Perseroan selama tahun berjalan. Sementara itu, Utang Lain-Lain Kepada Pihak Ketiga meningkat hingga 37,86% menjadi sebesar USD2,01 juta, di mana hal ini sejalan dengan meningkatnya transaksi operasional yang masih dalam proses penyelesaian pada akhir periode.

Taxes Payable amounted to USD1.77 million, representing an increase of 110.12% compared to the previous year, primarily driven by higher tax obligations arising from the Company's operational activities during the year. Meanwhile, Other Payables to Third Parties increased by 37.86% to USD2.01 million, in line with the increase in operational transactions that were still in the process of settlement at the end of the reporting period.

Di sisi lain, Uang Muka dari Pelanggan meningkat lebih dari dua kali lipat menjadi sebesar USD861 ribu. Hal ini terjadi disebabkan adanya Penerimaan Pembayaran Dimuka atas kontrak jasa yang akan direalisasikan pada periode berikutnya. Peningkatan saldo ini menunjukkan kepercayaan pelanggan terhadap layanan Perseroan serta memberikan dukungan positif terhadap arus kas operasional.

On the other hand, Advances from Customers more than doubled to USD861 thousand. This increase was attributable to the receipt of advance payments under service contracts that will be recognized in subsequent periods. The higher balance demonstrates customers' confidence in the Company's services and provides positive support for operational cash flow.

Perseroan juga mencatat peningkatan Liabilitas Imbalan Kerja Jangka Pendek menjadi sebesar USD24 ribu, seiring dengan bertambahnya kewajiban atas hak-hak karyawan sesuai ketentuan yang berlaku. Sementara itu, utang dividen telah terselesaikan seluruhnya pada tahun 2025, dibandingkan saldo sebesar USD223 ribu pada tahun sebelumnya, sehingga tidak terdapat lagi kewajiban dividen yang belum dibayarkan pada akhir periode pelaporan.

The Company also recorded an increase in Short-Term Employee Benefits Liabilities to USD24 thousand, in line with the increase in obligations related to employee entitlements in accordance with the applicable regulations. Meanwhile, dividend payables were fully settled in 2025, compared to a balance of USD223 thousand in the previous year, resulting in no outstanding dividend obligations at the end of the reporting period.

Secara keseluruhan, peningkatan Liabilitas Jangka Pendek pada tahun 2025 mencerminkan meningkatnya kebutuhan pendanaan modal kerja dan kewajiban operasional sebagai konsekuensi dari strategi investasi dan ekspansi usaha yang dijalankan Perseroan. Perseroan tetap mengelola struktur liabilitas secara hati-hati melalui pengelolaan arus kas, pengendalian modal kerja, serta pemanfaatan fasilitas pendanaan secara optimal guna memastikan seluruh kewajiban jangka pendek dapat dipenuhi tepat waktu sekaligus mendukung keberlanjutan pertumbuhan usaha.

Overall, the increase in Current Liabilities in 2025 reflects the higher working capital financing requirements and operational obligations arising as a consequence of the Company's investment and business expansion strategy. The Company continues to manage its liability structure prudently through effective cash flow management, working capital control, and the optimal utilization of financing facilities to ensure that all short-term obligations can be settled on time while supporting sustainable business growth.

## Liabilitas Jangka Panjang

## Non-Current Liabilities

| | 2025 (USD-ribu) (USD thousand) | 2024 (USD-ribu) (USD thousand) | Kenaikan (Penurunan) Increase (Decrease) | | |
|---|---|---|---|---|---|
| | | | Nominal (USD-ribu) (USD thousand) | Persentase (%) Percentage (%) | |
| Liabilitas Jangka Panjang, setelah bagian tidak lancar<br>Long-term Liabilities, net of current portion | 89.724 | 71.673 | 18.051 | 25,19 | ↑ |
| Liabilitas Imbalan Kerja Jangka Panjang<br>Long-term Employee Benefits Liabilities | 2.301 | 2.060 | 240 | 11,67 | ↑ |
| **Total Liabilitas Jangka Panjang**<br>Total Non-Current Liabilities | **92.025** | **73.733** | **18.292** | **24,81** | ↑ |

Sebagai bagian dari strategi Perseroan dalam memperkuat kapasitas operasional melalui investasi aset produktif dan pengembangan armada, struktur pendanaan jangka panjang turut mengalami peningkatan pada tahun 2025. Pendanaan tersebut merupakan bagian dari upaya Perseroan untuk menjaga keseimbangan antara kebutuhan investasi, likuiditas, dan keberlanjutan pertumbuhan usaha.

As part of the Company's strategy to strengthen its operational capacity through investment in productive assets and fleet expansion, its long-term funding structure also increased in 2025. This financing forms part of the Company's efforts to maintain a balance between investment requirements, liquidity, and sustainable business growth.

Pada tahun 2025, Total Liabilitas Jangka Panjang sebesar USD92,03 juta, meningkat 24,81% dibandingkan tahun sebelumnya yang sebesar USD73,73 juta. Peningkatan tersebut terutama berasal dari kenaikan Liabilitas Jangka Panjang Setelah Dikurangi Bagian yang Jatuh Tempo Dalam Satu Tahun, yang meningkat dari tahun sebelumnya hingga 25,19% menjadi sebesar USD89,72 juta pada akhir 2025.

In 2025, Total Long-Term Liabilities amounted to USD92.03 million, representing an increase of 24.81% compared to USD73.73 million in the previous year. The increase was primarily attributable to the rise in Long-Term Liabilities, Net of the Current Portion, which increased by 25.19% from the previous year to USD89.72 million at the end of 2025.

Kenaikan Liabilitas Jangka Panjang tersebut mencerminkan pemanfaatan fasilitas pendanaan jangka panjang untuk mendukung realisasi investasi Perseroan, khususnya dalam pengembangan aset produktif dan ekspansi armada. Strategi pendanaan ini dilakukan untuk memastikan tersedianya sumber pembiayaan yang memadai bagi pengembangan usaha, sekaligus menjaga fleksibilitas arus kas operasional dalam jangka pendek.

The increase in Long-Term Liabilities reflects the utilization of long-term financing facilities to support the realization of the Company's investments, particularly in the development of productive assets and fleet expansion. This financing strategy was implemented to ensure the availability of adequate funding sources for business development while maintaining the flexibility of short-term operational cash flows.

Sementara itu, Liabilitas Imbalan Kerja Jangka Panjang sebesar USD2,30 juta, meningkat 11,67% dibandingkan tahun 2024, di mana hal ini sejalan dengan bertambahnya kewajiban Perseroan atas manfaat pascakerja karyawan yang dihitung sesuai dengan ketentuan peraturan perundang-undangan dan standar akuntansi yang berlaku.

Meanwhile, Long-Term Employee Benefits Liabilities amounted to USD2.30 million, representing an increase of 11.67% compared to 2024, in line with the increase in the Company's obligations for employee post-employment benefits calculated in accordance with the applicable laws and regulations and prevailing accounting standards.

Peningkatan Liabilitas Jangka Panjang tersebut berjalan seiring dengan bertambahnya Aset Tetap dan meningkatnya belanja modal sepanjang tahun 2025. Hal ini menunjukkan bahwa Perseroan menerapkan struktur pendanaan yang selaras dengan karakteristik

The increase in Long-Term Liabilities occurred alongside the growth in Property, Plant, and Equipment and the increase in capital expenditures throughout 2025. This demonstrates that the Company has implemented a financing structure aligned with the characteristics of

investasi jangka panjang, sehingga pembiayaan atas aset produktif dilakukan melalui sumber pendanaan yang memiliki jangka waktu yang sesuai dengan manfaat ekonomis aset tersebut.

long-term investments, whereby productive assets are financed through funding sources with maturities that correspond to the economic useful lives of those assets.

Secara keseluruhan, struktur liabilitas jangka panjang Perseroan tetap dikelola secara prudent dengan mempertimbangkan keseimbangan antara kebutuhan ekspansi usaha, kemampuan menghasilkan arus kas, serta pengelolaan risiko pendanaan. Perseroan meyakini bahwa investasi yang didukung oleh pembiayaan jangka panjang tersebut akan meningkatkan kapasitas operasional, memperkuat daya saing, dan memberikan kontribusi yang lebih optimal terhadap pertumbuhan pendapatan dan profitabilitas pada periode-periode mendatang.

Overall, the Company's long-term liability structure continues to be managed prudently by maintaining an appropriate balance between business expansion requirements, cash flow generation capacity, and financing risk management. The Company believes that investments supported by long-term financing will enhance operational capacity, strengthen competitiveness, and make a more meaningful contribution to revenue growth and profitability in the periods ahead.

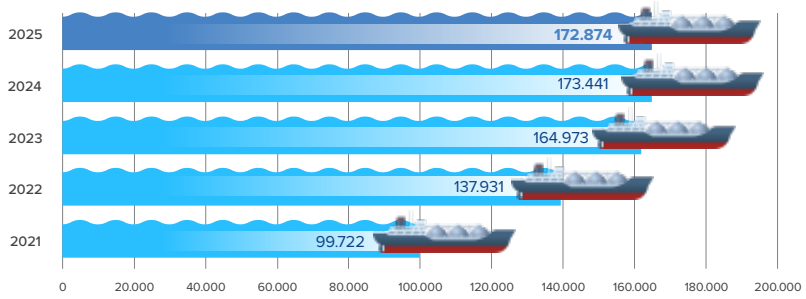
## Ekuitas

## Equity

Total Ekuitas Perseroan tahun 2025 mencapai USD172,87 juta, mengalami penurunan 0,33% dibandingkan Total Ekuitas tahun 2024 sebesar USD173,44 juta. Pada Laju Pertumbuhan Majemuk Tahunan atau Compound Annual Growth Rate (CAGR) 2021-2025, Total Ekuitas Perseroan mengalami pertumbuhan 14,75%

The Company's total equity in 2025 reached USD 172.87 million, a decrease of 0.33% compared to the 2024 total equity of USD 173.44 million. Based on the Compound Annual Growth Rate (CAGR) for 2021–2025, the Company's total equity grew by 14.75%.

**Total Ekuitas 2021-2025* (USD-ribu)**
2021—2025 Total Equity (USD-thousand)

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*) PT Humpuss Maritim Internasional Tbk (stock code: HUMI) officially listed its shares on the Indonesia Stock Exchange on August 9, 2023

| | 2025 (USD-ribu) (USD thousand) | 2024 (USD-ribu) (USD thousand) | Kenaikan (Penurunan) Increase (Decrease) | | |
|---|---|---|---|---|---|
| | | | Nominal (USD-ribu) (USD thousand) | Persentase (%) Percentage (%) | |
| **Ekuitas yang Dapat Diatribusikan kepada Pemilik Entitas Induk:** Equity Attributable to Owners of the Parent Entity: | | | | | |
| Modal Saham Share Capital | 120.392 | 120.392 | - | - | |
| Tambahan Modal Disetor Additional Paid-in Capital | (51.082) | (51.085) | 3 | 0,005 | ↑ |
| Selisih Nilai Transaksi dengan Pihak Non-Pengendali Difference in Value of Transactions with Non-Controlling Interests | 9.927 | 9.965 | (38) | (0,39) | ↓ |
| Penghasilan Komprehensif Lain Other Comprehensive Income | (2.966) | (1.186) | (1.777) | 149,81 | ↑ |
| **Saldo Laba:** Retained Earnings: | | | | | |
| Telah Ditentukan Penggunaannya Appropriated | 20 | 10 | 10 | 100,00 | ↑ |
| Belum Ditentukan Penggunaannya Unappropriated | 75.474 | 73.535 | 1.940 | 2,64 | ↑ |

| | 2025 (USD-ribu) (USD thousand) | 2024 (USD-ribu) (USD thousand) | Kenaikan (Penurunan) Increase (Decrease) | | |
|---|---|---|---|---|---|
| | | | Nominal (USD-ribu) (USD thousand) | Persentase (%) Percentage (%) | |
| **Total Ekuitas yang Dapat Diatribusikan kepada:** Total Equity Attributable to: | | | | | |
| Pemilik Entitas Induk Owners of the Parent Entity | 151.765 | 151.630 | 135 | 0,09 | ↑ |
| Kepentingan Non-Pengendali Non-Controlling Interests | 21.109 | 21.811 | (702) | (3,22) | ↓ |
| **Total Ekuitas** Total Equity | **172.874** | **173.441** | **(567)** | **(0,33)** | ↓ |

Pada tahun 2025, Total Ekuitas Perseroan tercatat sebesar USD172,87 juta, sedikit menurun 0,33% dibandingkan tahun 2024 sebesar USD173,44 juta. Penurunan tersebut terutama dipengaruhi oleh perubahan pada penghasilan komprehensif lain dan penurunan kepentingan non-pengendali, meskipun sebagian dapat diimbangi oleh peningkatan saldo laba yang dihasilkan selama tahun berjalan.

In 2025, the Company's Total Equity amounted to USD172.87 million, representing a slight decrease of 0.33% compared to USD173.44 million in 2024. The decline was primarily attributable to changes in other comprehensive income and a decrease in non-controlling interests, although it was partially offset by the increase in retained earnings generated during the year.

Saldo Laba yang Belum Ditentukan Penggunaannya sebesar USD75,47 juta, meningkat 2,64% dibandingkan tahun sebelumnya sebesar USD73,54 juta. Peningkatan tersebut mencerminkan akumulasi laba bersih yang dihasilkan Perseroan setelah memperhitungkan pembagian dividen serta keputusan penggunaan laba sesuai ketentuan yang berlaku. Sementara itu, Saldo Laba yang Telah Ditentukan Penggunaannya meningkat menjadi sebesar USD20 ribu, sesuai dengan keputusan Rapat Umum Pemegang Saham mengenai Penyisihan Cadangan Wajib.

Unappropriated Retained Earnings amounted to USD75.47 million, representing an increase of 2.64% compared to USD73.54 million in the previous year. The increase reflects the accumulation of the Company's net profit after taking into account dividend distributions and the appropriation of earnings in accordance with the applicable regulations. Meanwhile, Appropriated Retained Earnings increased to USD20 thousand, in accordance with the resolution of the General Meeting of Shareholders regarding the allocation of the Mandatory Reserve.

Di sisi lain, Penghasilan Komprehensif Lain mencatat saldo negatif sebesar USD2,97 juta, dibandingkan tahun 2024 sebesar USD1,19 juta. Perubahan tersebut terutama dipengaruhi oleh pengukuran kembali atas pos-pos yang diakui melalui penghasilan komprehensif lain, sehingga memberikan dampak terhadap Total Ekuitas Perseroan tanpa memengaruhi Laba Bersih Tahun Berjalan.

On the other hand, Other Comprehensive Income recorded a negative balance of USD2.97 million, compared to a positive balance of USD1.19 million in 2024. The change was primarily attributable to the remeasurement of items recognized through other comprehensive income, which affected the Company's Total Equity without impacting Net Profit for the Year.

Selain itu, Kepentingan Non-Pengendali sebesar USD21,11 juta, mengalami penurunan 3,22% dibandingkan tahun sebelumnya sebesar USD21,81 juta. Penurunan tersebut mencerminkan perubahan hak kepemilikan pemegang saham non-pengendali atas aset neto entitas anak selama periode berjalan.

In addition, Non-Controlling Interests amounted to USD21.11 million, representing a decrease of 3.22% compared to USD21.81 million in the previous year. The decline reflects changes in the ownership interests of non-controlling shareholders in the net assets of subsidiaries during the reporting period.

Di tengah pelaksanaan strategi investasi dan ekspansi usaha sepanjang tahun 2025, Struktur Permodalan Perseroan tetap berada pada posisi yang solid. Hal ini tercermin dari Ekuitas yang Dapat Diatribusikan Kepada Pemilik Entitas Induk yang relatif stabil sebesar USD151,77 juta, menunjukkan bahwa strategi investasi yang dijalankan Perseroan masih didukung oleh Struktur

Amid the implementation of its investment and business expansion strategy throughout 2025, the Company's Capital Structure remained solid. This is reflected in Equity Attributable to Owners of the Parent Entity, which remained relatively stable at USD151.77 million, demonstrating that the Company's investment strategy continues to be supported by a strong Capital Structure.

Permodalan yang kuat. Dengan fundamental permodalan tersebut, Perseroan memiliki kapasitas yang memadai untuk mendukung pengembangan usaha, meningkatkan daya saing, serta menciptakan pertumbuhan yang berkelanjutan pada periode-periode mendatang.

With this solid capital foundation, the Company has sufficient capacity to support business development, strengthen its competitiveness, and achieve sustainable growth in the periods ahead.

## Laporan Laba Rugi dan Pendapatan Komprehensif Lainnya Konsolidasian

## Consolidated Statement of Profit or Loss and Other Comprehensive Income

| | 2025 (USD-ribu) (USD thousand) | 2024 (USD-ribu) (USD thousand) | Kenaikan (Penurunan) Increase (Decrease) | | |
|---|---|---|---|---|---|
| | | | Nominal (USD-ribu) (USD thousand) | Persentase (%) Percentage (%) | |
| Pendapatan dari Kontrak dengan Pelanggan<br>Revenue from Contracts with Customers | 128.150 | 127.681 | 469 | 0,37 | ↑ |
| Beban Pokok Pendapatan<br>Cost of Revenue | (100.771) | (96.513) | (4.257) | 4,41 | ↑ |
| Laba Bruto<br>Gross Profit | 27.379 | 31.168 | (3.789) | (12,16) | ↓ |
| Beban Usaha<br>Operating Expenses | (15.489) | (12.718) | (2.771) | 21,79 | ↑ |
| Laba Usaha<br>Operating Profit | 11.890 | 18.450 | (6.560) | (35,56) | ↓ |
| Pendapatan Keuangan<br>Finance Income | 2.278 | 1.987 | 291 | 14,66 | ↑ |
| Biaya Keuangan<br>Finance Costs | (9.272) | (5.994) | (3.278) | 54,68 | ↑ |
| bagian laba neto dari entitas asosiasi dan ventura bersama<br>Share of Net Loss from Associates and Joint Ventures | 553 | 496 | 57 | 11,65 | ↑ |
| Laba Sebelum Pajak Final dan Pajak Penghasilan<br>Profit Before Final Tax and Income Tax | 5.449 | 14.938 | (9.489) | (63,52) | ↓ |
| Beban Pajak Final<br>Final Tax Expense | (1.653) | (1.615) | (37) | 2,29 | ↑ |
| Laba Sebelum Pajak Penghasilan<br>Profit Before Income Tax | 3.796 | 13.323 | (9.527) | (71,51) | ↓ |
| Beban Pajak Penghasilan, Neto<br>Income Tax Expense, Net | (586) | (265) | (322) | 121,68 | ↑ |
| Laba Tahun Berjalan<br>Profit for the Year | 3.210 | 13.058 | (9.848) | (75,42) | ↓ |
| **Penghasilan Komprehensif Lain:**<br>Other Comprehensive Income: | | | | | |
| **Pos yang Akan Direklasifikasi ke Laba/Rugi:**<br>Items that will be reclassified to profit or loss: | | | | | |
| Selisih Kurs Penjabaran Laporan Keuangan<br>Foreign Exchange Differences on Translation of Financial Statements | (761) | (1.933) | 1.172 | (60,63) | ↓ |
| Bagian (Rugi)/Laba Neto dari Entitas Asosiasi<br>Share of Net (Loss)/Profit from Associates | (954) | 853 | (1.807) | (211,91) | ↓ |
| **Pos yang Akan Direklasifikasi ke Laba/Rugi:**<br>Items that will be reclassified to profit or loss: | | | | | |
| Pengukuran Kembali atas Program Imbalan Pasti<br>Remeasurement of Defined Benefit Plan | (234) | 106 | (341) | (320,12) | ↓ |
| Pajak Penghasilan Terkait<br>Related Income Tax | 23 | (3) | 26 | (752,98) | ↓ |
| Jumlah (Rugi)/Penghasilan Komprehensif Lain<br>Total Other Comprehensive (Loss)/Income | (1.927) | (977) | (950) | 97,20 | ↑ |
| Total Penghasilan (Rugi) Komprehensif Tahun Berjalan<br>Total Comprehensive Income (Loss) for the Year | 1.283 | 12.081 | (10.798) | (89,38) | ↓ |

| | 2025 (USD-ribu) (USD thousand) | 2024 (USD-ribu) (USD thousand) | Kenaikan (Penurunan) Increase (Decrease) | | |
|---|---|---|---|---|---|
| | | | Nominal (USD-ribu) (USD thousand) | Persentase (%) Percentage (%) | |
| **Laba Tahun Berjalan yang Dapat Diatribusikan kepada:** Profit for the Year Attributable to: | | | | | |
| Pemilik Entitas Induk Owners of the Parent Entity | 3.066 | 11.517 | (8.451) | (73,37) | ↓ |
| Kepentingan Non-Pengendali Non-Controlling Interests | 144 | 1.541 | (1.397) | (90,67) | ↓ |
| | 3.210 | 13.058 | (9.848) | (75,42) | ↓ |
| **Total Penghasilan Komprehensif Tahun Berjalan Setelah Efek Penyesuaian Laba Entitas yang bergabung yang Dapat Diatribusikan kepada:** Total Comprehensive Income for the Year After Adjustment Effects of Merged Entities Attributable to: | | | | | |
| Pemilik Entitas Induk Owners of the Parent Entity | 1.286 | 10.410 | (9.124) | (87,65) | ↓ |
| Kepentingan Non-Pengendali Non-Controlling Interests | (3) | 1.671 | (1.673) | (100,17) | ↓ |
| | 1.283 | 12.081 | (10.798) | (89,38) | ↓ |
| Laba per Saham Dasar (nilai penuh USD per saham) Basic Earnings per Share (full amount USD per share) | 0,0002 | 0,0006 | (0,0004) | (66,67) | ↓ |

## Pendapatan dari Kontrak dengan Pelanggan

Pendapatan dari Kontrak dengan Pelanggan tahun 2025 sebesar USD128,15 juta, meningkat 0,37% atau setara dengan USD469 ribu dibandingkan tahun 2024 sebesar USD127,68 juta. Pertumbuhan tersebut mencerminkan terjaganya aktivitas operasional Perseroan di tengah pelaksanaan strategi investasi dan pengembangan usaha. Kontribusi pertumbuhan pendapatan terutama berasal dari peningkatan kinerja pada segmen LNG Transportation, yang mampu mengimbangi penurunan pada beberapa lini usaha lainnya. Meskipun pertumbuhan pendapatan relatif moderat, Perseroan berhasil mempertahankan stabilitas pendapatan di tengah fase ekspansi dan optimalisasi aset baru.

Rincian mengenai Pendapatan dari Kontrak dengan Pelanggan tahun 2024 dan 2025 dapat dilihat pada tabel berikut.

## Revenue from Contracts with Customers

Revenue from Contracts with Customers in 2025 amounted to USD128.15 million, representing an increase of 0.37%, or USD469 thousand, compared to USD127.68 million in 2024. The growth reflects the Company's ability to maintain its operational activities amid the implementation of its investment and business development strategy. Revenue growth was primarily driven by improved performance in the LNG Transportation segment, which was able to offset declines in several other business lines. Although revenue growth remained relatively moderate, the Company successfully maintained revenue stability during its expansion phase and the optimization of newly acquired assets.

Details of Revenue from Contracts with Customers for 2024 and 2025 are presented in the following table.

**Jumlah dan Kontribusi Segmen Terhadap Pendapatan Perseroan**
Amount and Segment Contribution to the Company's Revenue

| | 2025 | | 2024 | | Kenaikan (Penurunan) Increase (Decrease) | | |
|---|---|---|---|---|---|---|---|
| | Jumlah (USD-ribu) Amount (USD thousand) | Kontribusi (%) Contribution (%) | Jumlah (USD-ribu) Amount (USD thousand) | Kontribusi (%) Contribution (%) | Nominal (USD-ribu) (USD thousand) | Persentase (%) Percentage (%) | |
| Jasa Sewa Kapal<br>Vessel Chartering Services | 126.286 | 98,55 | 125.866 | 98,58 | 420 | 0,33 | ↑ |
| **Jasa Manajemen Awak Kapal, Pengelolaan Kapal dan Jasa Lainnya**<br>Crew and Ship Management Services and Other Services | | | | | | | |
| Jasa Pengelolaan Awak Kapal<br>Crew Management Services | 1.039 | 0,81 | 945 | 0,74 | 94 | 9,98 | ↑ |
| Jasa Pengelolaan Kapal<br>Ship Management Services | 707 | 0,55 | 751 | 0,59 | (44) | (5,82) | ↓ |
| Pusat Pelatihan Awak Kapal<br>Crew Training Center | 117 | 0,09 | 119 | 0,09 | (2) | (1,75) | ↓ |
| Total Jasa Manajemen Awak Kapal, Pengelolaan Kapal dan Jasa Lainnya<br>Total Crew and Ship Management Services and Other Services | 1.864 | 1,45 | 1.815 | 1,42 | 49 | 2,67 | ↑ |
| **Total Pendapatan dari Kontrak dengan Pelanggan**<br>Total Revenue from Contracts with Customers | **128.150** | **100,00** | **127.681** | **100,00** | **469** | **0,37** | ↑ |

## Beban Pokok Pendapatan

Beban Pokok Pendapatan tahun 2025 sebesar USD100,77 juta, meningkat 4,41% atau setara dengan USD4,26 juta dibandingkan tahun 2024 sebesar USD96,51 juta. Peningkatan tersebut lebih tinggi dibandingkan pertumbuhan pendapatan, terutama sebagai konsekuensi dari meningkatnya aktivitas operasional, bertambahnya aset produktif yang mulai beroperasi, serta meningkatnya biaya operasional armada. Kondisi tersebut menyebabkan Laba Bruto menurun sebesar 12,16% menjadi USD27,38 juta, sehingga margin laba bruto mengalami tekanan selama periode berjalan.

## Cost of Revenue

Cost of Revenue in 2025 amounted to USD100.77 million, representing an increase of 4.41%, or USD4.26 million, compared to USD96.51 million in 2024. This increase exceeded the rate of revenue growth, primarily as a consequence of higher operational activities, the addition of productive assets that had commenced operations, and increased fleet operating costs. As a result, Gross Profit declined by 12.16% to USD27.38 million, causing the gross profit margin to come under pressure during the reporting period.

## Beban Usaha

Beban Usaha tahun 2025 sebesar USD15,49 juta, meningkat 21,78% atau setara dengan USD2,77 juta dibandingkan tahun 2024 sebesar USD12,72 juta. Kenaikan tersebut sejalan dengan meningkatnya aktivitas operasional Perseroan dalam mendukung strategi ekspansi usaha, pengembangan armada, serta penguatan kapasitas organisasi selama tahun berjalan.

Secara rinci mengenai beban usaha tahun 2024 dan 2025 dapat dilihat pada tabel di bawah ini.

## Operating Expenses

Operating Expenses in 2025 amounted to USD15.49 million, representing an increase of 21,78%, or USD2.77 million, compared to USD12.72 million in 2024. The increase was in line with the expansion of the Company's operational activities in support of its business expansion strategy, fleet development, and strengthening of organizational capacity throughout the year.

A detailed breakdown of operating expenses for 2024 and 2025 is presented in the table below.

| | 2025 (USD-ribu) (USD thousand) | 2024 (USD-ribu) (USD thousand) | Kenaikan (Penurunan) Increase (Decrease) | | |
|---|---|---|---|---|---|
| | | | Nominal (USD-ribu) (USD thousand) | Persentase (%) Percentage (%) | |
| Umum dan administrasi<br>General and Administrative | (15.576) | (13.957) | (1.618) | 11,59 | ↑ |
| Pendapatan operasi lainnya<br>Other Operating Income | 1.897 | 2.032 | (135) | (6,63) | ↓ |
| Beban operasi lainnya – neto<br>Other Operating Expenses – Net | (1.810) | (793) | (1.017) | 128,27 | ↑ |
| **Total beban usaha**<br>Total Operating Expenses | **(15.489)** | **(12.718)** | **(2.771)** | **21,78** | ↑ |

## Pendapatan Keuangan

Pendapatan keuangan tahun 2025 sebesar USD2,28 juta, meningkat 14,66% atau setara dengan USD291 ribu dibandingkan tahun 2024 sebesar USD1,99 juta. Kenaikan tersebut mencerminkan optimalisasi pengelolaan dana Perseroan serta meningkatnya pendapatan yang berasal dari instrumen keuangan dan penempatan dana selama periode berjalan. Namun demikian, kontribusi peningkatan pendapatan keuangan tersebut belum mampu mengimbangi kenaikan beban operasional dan biaya pendanaan.

## Finance Income

Finance Income in 2025 amounted to USD2.28 million, representing an increase of 14.66%, or USD291 thousand, compared to USD1.99 million in 2024. The increase reflects the optimization of the Company's fund management as well as higher income generated from financial instruments and fund placements during the reporting period. Nevertheless, the increase in finance income was not sufficient to offset the increase in operating expenses and financing costs.

## Biaya Keuangan

Sejalan dengan strategi Perseroan dalam memperkuat kapasitas operasional melalui investasi aset produktif dan ekspansi armada, Biaya Keuangan tahun 2025 meningkat cukup signifikan hingga 54,68% atau setara dengan USD3,28 juta, dari sebesar USD5,99 juta pada tahun 2024 menjadi sebesar USD9,27 juta pada tahun 2025. Peningkatan tersebut mencerminkan bertambahnya beban bunga atas fasilitas pembiayaan yang dimanfaatkan Perseroan untuk mendukung investasi dan pengembangan usaha. Meskipun memberikan tekanan terhadap laba tahun berjalan, struktur pendanaan tersebut merupakan bagian dari strategi jangka panjang Perseroan untuk memperkuat fundamental bisnis dan meningkatkan kapasitas operasional.

## Finance Costs

In line with the Company's strategy to strengthen its operational capacity through investment in productive assets and fleet expansion, Finance Costs in 2025 increased significantly by 54.68%, or USD3.28 million, from USD5.99 million in 2024 to USD9.27 million in 2025. The increase reflects the higher interest expenses on financing facilities utilized by the Company to support its investments and business development. Although this placed pressure on profit for the year, the financing structure forms part of the Company's long-term strategy to strengthen its business fundamentals and enhance its operational capacity.

## Bagian Rugi Neto dari Entitas Asosiasi

Perseroan mencatat bagian rugi neto dari entitas asosiasi sebesar USD553 ribu, meningkat 11,38% atau setara dengan USD57 ribu dibandingkan pada periode yang sama di tahun 2024 di mana Perseroan mencatat bagian rugi neto dari entitas asosiasi sebesar USD496 ribu. Perubahan tersebut mencerminkan penyesuaian atas bagian hasil usaha entitas asosiasi sesuai dengan proporsi kepemilikan Perseroan selama tahun berjalan. Kontribusi dari entitas asosiasi tetap memberikan nilai tambah terhadap kinerja konsolidasian, meskipun nilainya belum material dibandingkan keseluruhan pendapatan Perseroan.

## Share of Net Loss from Associates

The Company recorded a Share of Net Loss from Associates of USD553 thousand, representing an increase of 11.38%, or USD57 thousand, compared to the corresponding period in 2024, when the Company recorded a Share of Net Loss from Associates of USD496 thousand. The change reflects adjustments to the Company's share of the operating results of its associates in accordance with its ownership interests during the reporting period. The contribution from associates continued to provide added value to the consolidated performance, although its amount remained immaterial compared to the Company's total revenue.

## Beban Pajak Final

Beban pajak final tahun 2025 sebesar USD1,65 juta, meningkat 2,29% atau setara dengan USD37 ribu dibandingkan beban pajak final tahun 2024 sebesar USD1,61 juta. Kenaikan tersebut sejalan dengan aktivitas usaha Perseroan yang tetap terjaga sepanjang tahun berjalan serta sesuai dengan ketentuan perpajakan yang berlaku atas transaksi yang dikenakan pajak final.

## Final Tax Expense

Final Tax Expense in 2025 amounted to USD1.65 million, representing an increase of 2.29%, or USD37 thousand, compared to Final Tax Expense of USD1.61 million in 2024. The increase was in line with the Company's sustained business activities throughout the year and the applicable tax regulations governing transactions subject to final tax.

## Beban Pajak Penghasilan - Neto

Beban pajak penghasilan - neto tahun 2025 sebesar USD586 ribu, meningkat 121,68% atau setara dengan USD322 ribu dibandingkan beban pajak final tahun 2024 sebesar USD265 ribu. Peningkatan tersebut dipengaruhi oleh perubahan komposisi laba kena pajak dan perbedaan temporer yang terjadi selama periode berjalan. Meskipun demikian, beban pajak tetap dikelola sesuai dengan ketentuan perpajakan yang berlaku dan tidak mengubah komitmen Perseroan dalam menerapkan kepatuhan perpajakan secara konsisten.

## Income Tax Expense, Net

Net Income Tax Expense in 2025 amounted to USD586 thousand, representing an increase of 121.68%, or USD322 thousand, compared to Income Tax Expense of USD265 thousand in 2024. The increase was driven by changes in the composition of taxable income and temporary differences arising during the reporting period. Nevertheless, tax expenses continued to be managed in accordance with the applicable tax regulations and did not affect the Company's commitment to consistently maintaining tax compliance.

## Laba Tahun Berjalan

Laba tahun berjalan tahun 2025 sebesar USD3,21 juta, turun 75,42% atau setara dengan USD9,85 juta dibandingkan tahun 2024 sebesar USD13,06 juta. Penurunan laba tersebut mencerminkan bahwa manfaat ekonomi dari investasi yang direalisasikan sepanjang tahun 2025 belum sepenuhnya terealisasi dalam bentuk peningkatan laba. Perseroan memandang kondisi ini sebagai konsekuensi yang wajar dalam fase ekspansi, di mana peningkatan kapasitas operasional, penambahan armada, dan diversifikasi usaha terlebih dahulu meningkatkan basis biaya sebelum memberikan kontribusi optimal terhadap pendapatan dan profitabilitas pada periode-periode berikutnya.

## Profit for the Year

Profit for the year in 2025 amounted to USD3.21 million, representing a decline of 75.42%, or USD9.85 million, compared to USD13.06 million in 2024. The decrease in profit reflects that the economic benefits of the investments realized throughout 2025 have not yet been fully translated into higher earnings. The Company views this condition as a natural consequence of the expansion phase, in which increased operational capacity, fleet additions, and business diversification initially raise the cost base before making an optimal contribution to revenue and profitability in subsequent periods.

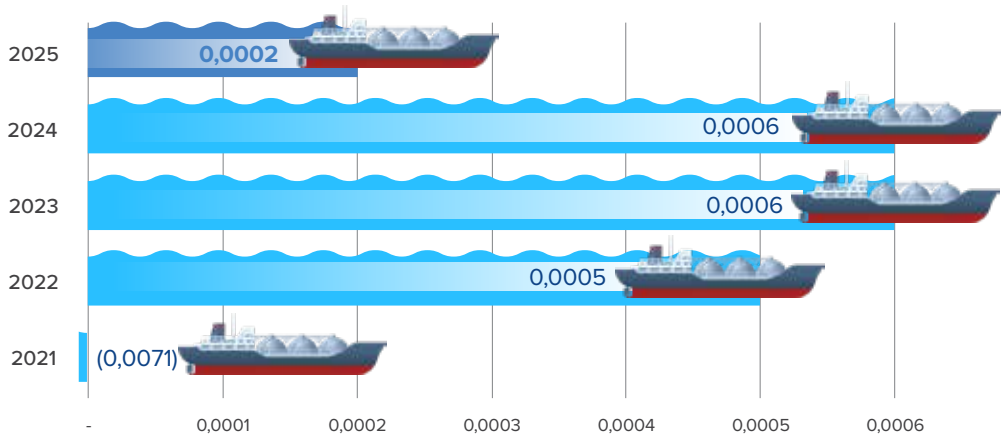
## Laba Per Saham Dasar

Sejalan dengan laba tahun berjalan yang mengalami penyesuaian pada tahun 2025, laba per saham dasar Perseroan mengalami penurunan 66,67% dibandingkan tahun sebelumnya, dari sebesar USD0,0006 menjadi sebesar USD0,0002. Penurunan tersebut mencerminkan dampak langsung dari berkurangnya laba bersih yang tersedia bagi pemegang saham. Perseroan meyakini bahwa investasi yang telah direalisasikan sepanjang tahun 2025 akan memperkuat kapasitas operasional dan memberikan kontribusi yang lebih optimal terhadap pertumbuhan laba serta peningkatan nilai bagi pemegang saham pada periode-periode mendatang.

## Basic Earnings per Share

In line with the adjustment in profit for the year in 2025, the Company's basic earnings per share declined by 66.67% compared to the previous year, from USD0.0006 to USD0.0002. The decline reflects the direct impact of the reduction in net profit available to shareholders. The Company believes that the investments realized throughout 2025 will strengthen its operational capacity and make a more meaningful contribution to earnings growth and increased shareholder value in the periods ahead.

**Perkembangan Laba (Rugi) per Saham Dasar 2021-2025 (USD-ribu)**
Development of Basic Earnings (Loss) per Share 2021–2025 (USD thousand)




## Kemampuan Profitabilitas dan Efektivitas Operasi

Kemampuan Perseroan dalam menghasilkan laba dapat dilihat dari Rasio Profitabilitas sebagai pengukur bagi kemampuan Perseroan dalam memanfaatkan sumber-sumber dayanya untuk menghasilkan keuntungan dan nilai bagi Pemegang Saham.

## Profitability and Operational Effectiveness

The Company's ability to generate profit can be assessed through its Profitability Ratios, which measure the Company's ability to utilize its resources to generate returns and create value for Shareholders.

| Rasio Profitabilitas<br>Profitability Ratios | 2025 | 2024 | Selisih 2024-2025<br>Difference 2024–2025 | |
|---|---|---|---|---|
| Marjin Laba Bruto (%)<br>Gross Profit Margin (%) | 21,36 | 24,41 | (3,04) | ↓ |
| Marjin Laba Usaha (%)<br>Operating Profit Margin (%) | 9,28 | 14,45 | (5,17) | ↓ |
| Marjin Laba Bersih (%)<br>Net Profit Margin (%) | 2,50 | 10,23 | (7,72) | ↓ |
| Laba Bruto terhadap Jumlah Aset (%)<br>Gross Profit to Total Assets (%) | 7,91 | 10,37 | (2,46) | ↓ |
| Laba Bersih terhadap Jumlah Aset (%)<br>Net Profit to Total Assets (%) | 0,93 | 4,35 | (3,41) | ↓ |
| Laba Bruto terhadap Ekuitas (%)<br>Gross Profit to Equity (%) | 15,84 | 17,97 | (2,13) | ↓ |
| Laba Bersih terhadap Jumlah Ekuitas (%)<br>Net Profit to Total Equity (%) | 1,86 | 7,53 | (5,67) | ↓ |

Sejalan dengan strategi Perseroan yang menjadikan tahun 2025 sebagai periode investasi dan penguatan kapasitas operasional, sebagian besar indikator profitabilitas mengalami penyesuaian dibandingkan tahun sebelumnya. Peningkatan investasi pada aset produktif, ekspansi armada, serta diversifikasi portofolio usaha mendorong kenaikan biaya operasional, penyusutan, dan biaya pendanaan yang pada akhirnya memberikan tekanan terhadap kemampuan Perseroan dalam menghasilkan laba pada tahun berjalan. Meskipun demikian, Perseroan memandang kondisi tersebut sebagai bagian dari siklus investasi yang diharapkan dapat memberikan manfaat ekonomi secara berkelanjutan pada periode-periode mendatang.

In line with the Company's strategy of making 2025 a period of investment and operational capacity enhancement, most profitability indicators were adjusted compared to the previous year. Increased investment in productive assets, fleet expansion, and business portfolio diversification drove higher operating expenses, depreciation, and financing costs, which ultimately placed pressure on the Company's ability to generate profit during the year. Nevertheless, the Company views this condition as part of the investment cycle, which is expected to generate sustainable economic benefits in the periods ahead.

Marjin laba bruto menurun dari 24,41% pada tahun 2024 menjadi 21,37% pada tahun 2025. Penurunan tersebut mencerminkan bahwa peningkatan beban pokok pendapatan lebih tinggi dibandingkan pertumbuhan pendapatan, terutama sebagai konsekuensi dari meningkatnya aktivitas operasional dan bertambahnya aset produktif yang mulai beroperasi.

Gross profit margin declined from 24.41% in 2024 to 21.37% in 2025. The decrease reflects that the increase in cost of revenue exceeded revenue growth, primarily as a consequence of higher operational activities and the addition of productive assets that commenced operations during the year.

Sejalan dengan peningkatan beban usaha selama fase pengembangan bisnis, marjin laba usaha turun dari 14,45% menjadi 9,28%. Penurunan tersebut menunjukkan bahwa Perseroan masih berada pada tahap optimalisasi kapasitas operasional, di mana investasi pada pengembangan organisasi, armada, dan infrastruktur pendukung belum sepenuhnya memberikan kontribusi terhadap peningkatan laba usaha.

In line with the increase in operating expenses during the business development phase, operating profit margin declined from 14.45% to 9.28%. This decline indicates that the Company remains in the operational capacity optimization stage, where investments in organizational development, fleet expansion, and supporting infrastructure have not yet fully contributed to improvements in operating profit.

Tekanan terhadap profitabilitas semakin terlihat pada marjin laba bersih, yang menurun dari 10,23% menjadi 2,50%. Selain dipengaruhi oleh meningkatnya beban pokok pendapatan dan beban usaha, penurunan tersebut juga dipengaruhi oleh meningkatnya biaya keuangan sebagai konsekuensi dari pemanfaatan fasilitas pendanaan untuk mendukung investasi dan ekspansi usaha sepanjang tahun 2025.

Pressure on profitability became more evident in the net profit margin, which declined from 10.23% to 2.50%. In addition to being affected by higher cost of revenue and operating expenses, the decline was also attributable to increased finance costs resulting from the utilization of financing facilities to support investments and business expansion throughout 2025.

Dari sisi efektivitas pemanfaatan aset, rasio laba bruto terhadap jumlah aset menurun dari 10,37% menjadi 7,91%, sedangkan rasio laba bersih terhadap jumlah aset (Return on Assets/ROA) turun dari 4,35% menjadi 0,93%. Penurunan kedua rasio tersebut mencerminkan bahwa peningkatan aset produktif sepanjang tahun berjalan belum sepenuhnya menghasilkan peningkatan laba yang sebanding. Kondisi ini sejalan dengan strategi Perseroan yang berfokus pada pembangunan kapasitas dan perluasan basis aset sebagai fondasi pertumbuhan jangka panjang.

In terms of asset utilization effectiveness, the ratio of gross profit to total assets declined from 10.37% to 7.91%, while the ratio of net profit to total assets (Return on Assets/ROA) decreased from 4.35% to 0.93%. The decline in these two ratios reflects that the increase in productive assets throughout the year has not yet fully generated a corresponding increase in profit. This condition is consistent with the Company's strategy of focusing on capacity building and expanding its asset base as the foundation for long-term growth.

Sementara itu, rasio laba bruto terhadap ekuitas menurun dari 17,97% menjadi 15,84%, sedangkan rasio laba bersih terhadap jumlah ekuitas (Return on Equity/ROE) turun dari 7,53% menjadi 1,86%. Penurunan tersebut terutama dipengaruhi oleh menurunnya laba bersih sebagai dampak dari meningkatnya biaya operasional dan biaya pendanaan selama periode investasi. Meskipun demikian, struktur permodalan Perseroan tetap terjaga dengan posisi ekuitas yang kuat sehingga mampu mendukung strategi ekspansi dan pengembangan usaha secara berkelanjutan.

Meanwhile, the ratio of gross profit to equity declined from 17.97% to 15.84%, while the ratio of net profit to total equity (Return on Equity/ROE) decreased from 7.53% to 1.86%. The decline was primarily attributable to lower net profit as a result of higher operating expenses and financing costs during the investment period. Nevertheless, the Company's capital structure remained sound, supported by a strong equity position that enables it to continue implementing its expansion and business development strategy on a sustainable basis.

Secara keseluruhan, penurunan rasio profitabilitas pada tahun 2025 mencerminkan fase transisi Perseroan dalam melaksanakan strategi investasi dan ekspansi usaha. Perseroan meyakini bahwa optimalisasi utilisasi armada baru, peningkatan produktivitas aset, serta

Overall, the decline in profitability ratios in 2025 reflects the Company's transition phase in implementing its investment and business expansion strategy. The Company believes that the optimization of new fleet utilization, improved asset productivity, and the

berkembangnya portofolio bisnis akan meningkatkan efisiensi operasional dan memperkuat kemampuan Perseroan dalam menghasilkan laba, sehingga rasio profitabilitas diharapkan kembali meningkat seiring dengan terealisasinya manfaat ekonomi dari investasi yang telah dilakukan.

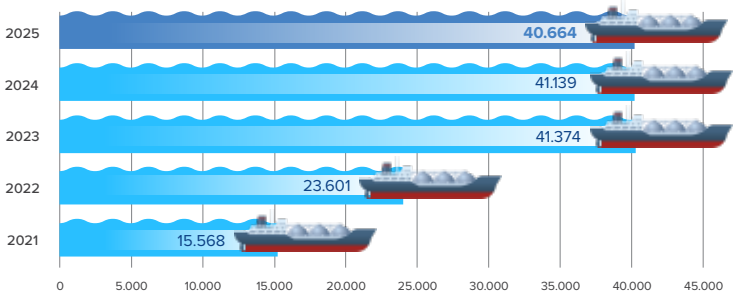
continued development of its business portfolio will enhance operational efficiency and strengthen its ability to generate profit. Accordingly, profitability ratios are expected to improve as the economic benefits of the investments made are progressively realized.

## Laporan Arus Kas Konsolidasian

## Consolidated Statement of Cash Flows

**Perkembangan Kas dan Setara Kas Akhir Tahun 2021-2025 (USD-ribu)**
Development of Cash and Cash Equivalents at Year-End 2021–2025 (USD thousand)

"Arus Kas memberikan gambaran tentang jumlah pemasukan dan pengeluaran Perseroan dalam suatu periode tertentu."
"Cash Flows provide an overview of the Company's cash inflows and outflows during a certain period."




*) PT Humpuss Maritim Internasional Tbk (kode saham: HUMI) resmi mencatatkan saham perdananya (listing) di Bursa Efek Indonesia pada 9 Agustus 2023
*) PT Humpuss Maritim Internasional Tbk (stock code: HUMI) officially listed its shares on the Indonesia Stock Exchange on August 9, 2023

Jumlah kas dan setara kas Perseroan pada akhir tahun 2025 tercatat sebesar USD40,66 juta, turun 1,16% dibandingkan posisi awal tahun yang sebesar USD41,14 juta. Penurunan jumlah kas dan setara kas tersebut disebabkan penguatan kapasitas operasional melalui investasi aset produktif dan pengembangan bisnis sepanjang tahun 2025, sebagaimana dapat dilihat pada tabel di bawah ini.

The Company's Cash and Cash Equivalents at the end of 2025 amounted to USD40.66 million, representing a decline of 1.16% compared to the beginning-of-year balance of USD41.14 million. The decrease in Cash and Cash Equivalents was attributable to the strengthening of the Company's operational capacity through investments in productive assets and business development throughout 2025, as presented in the table below.

| | 2025 (USD-ribu) (USD thousand) | 2024 (USD-ribu) (USD thousand) | Kenaikan (Penurunan) Increase (Decrease) | | |
|---|---|---|---|---|---|
| | | | Nominal (USD-ribu) (USD thousand) | Persentase (%) Percentage (%) | |
| Arus Kas dari Aktivitas Operasi<br>Cash Flows from Operating Activities | 33.728 | 28.057 | 5.671 | 20,21 | ↑ |
| Arus Kas yang Digunakan Aktivitas Investasi<br>Cash Flows Used in Investing Activities | (50.341) | (28.067) | (22.274) | 79,36 | ↑ |
| Arus Kas dari Aktivitas Pendanaan<br>Cash Flows from Financing Activities | 19.172 | 3.210 | 15.962 | 497,19 | ↑ |
| Pengaruh Perubahan Kurs Mata Uang Asing pada Kas dan Setara Kas<br>Effect of Foreign Exchange Rate Changes on Cash and Cash Equivalents | (3.034) | (3.435) | 401 | (11,66) | ↓ |
| Penurunan/Kenaikan Neto Kas dan Setara Kas<br>Net Decrease/Increase in Cash and Cash Equivalents | (475) | (235) | (240) | 102,42 | ↑ |
| Kas dan Setara Kas pada Awal Tahun<br>Cash and Cash Equivalents at the Beginning of the Year | 41.139 | 41.374 | (235) | (0,57) | ↓ |
| Kas dan setara kas pada Akhir Tahun<br>Cash and Cash Equivalents at the End of the Year | 40.664 | 41.139 | (476) | (1,16) | ↓ |

## Arus Kas dari Aktivitas Operasi

## Cash Flows from Operating Activities

**Arus Kas dari Aktivitas Operasi 2024-2025**
Cash Flows from Operating Activities 2024–2025

| | 2025 (USD-ribu) (USD thousand) | 2024 (USD-ribu) (USD thousand) | Kenaikan (Penurunan) Increase (Decrease) | | |
|---|---|---|---|---|---|
| | | | Nominal (USD-ribu) (USD thousand) | Persentase (%) Percentage (%) | |
| Penerimaan Kas dari Pelanggan<br>Cash Receipts from Customers | 124.960 | 120.379 | 4.582 | 3,81 | ↑ |
| Pembayaran Kas kepada Pemasok<br>Cash Payments to Suppliers | (69.452) | (73.023) | 3.571 | (4,89) | ↓ |
| Pembayaran Kas kepada Karyawan<br>Cash Payments to Employees | (19.677) | (17.356) | (2.321) | 13,37 | ↑ |
| Pembayaran Pajak Penghasilan<br>Income Tax Payments | (2.103) | (1.943) | (160) | 8,23 | ↑ |
| **Kas Neto yang Diperoleh dari Aktivitas Operasi**<br>Net Cash Provided by Operating Activities | **33.728** | **28.057** | **5.671** | **20,21** | ↑ |

Di tengah pelaksanaan strategi investasi dan pengembangan usaha sepanjang tahun 2025, Perseroan tetap mampu mempertahankan kualitas arus kas operasional yang positif. Hal tersebut tercermin dari arus kas neto yang diperoleh dari aktivitas operasi sebesar USD33,73 juta, meningkat 20,21% dibandingkan tahun 2024 sebesar USD28,06 juta. Peningkatan tersebut menunjukkan bahwa aktivitas operasional Perseroan tetap mampu menghasilkan arus kas yang kuat untuk mendukung kebutuhan operasional, investasi, dan pengembangan usaha secara berkelanjutan.

Amid the implementation of its investment and business development strategy throughout 2025, the Company remained able to maintain strong positive operating cash flows. This is reflected in net cash generated from operating activities of USD33.73 million, representing an increase of 20.21% compared to USD28.06 million in 2024. The increase demonstrates that the Company's operating activities continued to generate strong cash flows to support its operational requirements, investments, and sustainable business development.

Penerimaan kas dari pelanggan meningkat hingga 3,81% menjadi sebesar USD124,96 juta dibandingkan tahun sebelumnya sebesar USD120,38 juta. Peningkatan tersebut sejalan dengan pertumbuhan pendapatan usaha serta menunjukkan kemampuan Perseroan dalam menjaga kualitas penagihan piutang dan memperkuat arus kas dari kegiatan operasional.

Cash receipts from customers increased by 3.81% to USD124.96 million, compared to USD120.38 million in the previous year. The increase was in line with the growth in operating revenue and demonstrates the Company's ability to maintain the quality of its receivables collection while strengthening cash flows generated from operating activities.

Di sisi lain, pembayaran kas kepada pemasok menurun hingga 4,89% menjadi sebesar USD69,45 juta pada tahun 2025 dibandingkan tahun 2024 sebesar USD73,02 juta. Penurunan tersebut mencerminkan pengelolaan modal kerja yang lebih efektif, termasuk optimalisasi pengadaan barang dan jasa serta pengelolaan kewajiban kepada pemasok, sehingga mampu mendukung efisiensi arus kas operasional.

On the other hand, cash payments to suppliers declined by 4.89% to USD69.45 million in 2025, compared to USD73.02 million in 2024. The decrease reflects more effective working capital management, including the optimization of the procurement of goods and services and the management of obligations to suppliers, thereby supporting greater efficiency in operating cash flows.

Sejalan dengan meningkatnya aktivitas usaha dan penguatan kapasitas organisasi, pembayaran kas kepada karyawan meningkat hingga 13,37% menjadi USD19,68 juta. Kenaikan tersebut mencerminkan komitmen Perseroan dalam mendukung pengembangan sumber daya manusia sebagai bagian dari strategi pertumbuhan jangka panjang.

In line with the increase in business activities and the strengthening of organizational capacity, cash payments to employees increased by 13.37% to USD19.68 million. The increase reflects the Company's commitment to supporting human capital development as part of its long-term growth strategy.

Sementara itu, pembayaran pajak penghasilan meningkat hingga 8,23% menjadi sebesar USD2,10 juta, sejalan dengan kewajiban perpajakan yang timbul dari aktivitas operasional Perseroan selama tahun berjalan. Secara keseluruhan, peningkatan arus kas dari aktivitas operasi menunjukkan bahwa Perseroan tetap memiliki kemampuan yang baik dalam menghasilkan kas dari kegiatan usaha inti meskipun berada pada fase investasi dan ekspansi. Arus kas operasional yang kuat tersebut menjadi sumber pendanaan internal yang penting dalam mendukung realisasi belanja modal, memperkuat struktur keuangan, serta menjaga fleksibilitas Perseroan dalam menjalankan strategi pertumbuhan yang berkelanjutan.

Meanwhile, income tax payments increased by 8.23% to USD2.10 million, in line with the tax obligations arising from the Company's operating activities during the year. Overall, the increase in cash flows from operating activities demonstrates that the Company continues to possess a strong ability to generate cash from its core business operations despite being in an investment and expansion phase. These strong operating cash flows serve as an important internal source of funding to support capital expenditure realization, strengthen the Company's financial structure, and maintain its flexibility in implementing a sustainable growth strategy.

## Arus Kas dari Aktivitas Investasi

## Cash Flows from Investing Activities

**Arus Kas dari Aktivitas Investasi 2024-2025**
Cash Flows from Investing Activities 2024–2025

| | 2025 (USD-ribu) (USD thousand) | 2024 (USD-ribu) (USD thousand) | Kenaikan (Penurunan) Increase (Decrease) | | |
|---|---|---|---|---|---|
| | | | Nominal (USD-ribu) (USD thousand) | Persentase (%) Percentage (%) | |
| Pembayaran untuk perolehan entitas anak, dikurangi dengan kas yang diperoleh<br>Payment for the acquisition of a subsidiary, net of cash acquired | (425) | - | (425) | - | - |
| Pengembalian uang muka pembangunan kapal<br>Refund of Advances for Vessel Construction | - | 8.486 | (8.486) | - | - |
| Penerimaan Pendapatan Bunga<br>Interest Income Received | 1.311 | 837 | 474 | 56,65 | ↑ |
| Penerimaan Penjualan Aset Tetap<br>Proceeds from Sale of Fixed Assets | 26 | - | 26 | - | - |
| Uang Muka Pengedokan<br>Advances for Docking | (892) | (65) | (827) | 1.277,74 | ↑ |
| Uang Muka Pembelian Aset Tetap<br>Advances for Purchase of Fixed Assets | - | (2.000) | 2.000 | - | - |
| Penempatan Deposito Berjangka<br>Placement of Time Deposits | (1.707) | (3.599) | 1.892 | (52,58) | ↓ |
| Perolehan Aset Tetap<br>Acquisition of Fixed Assets | (48.654) | (31.726) | (16.928) | 53,36 | ↑ |
| **Kas Neto yang Digunakan untuk Aktivitas Investasi**<br>Net Cash Used in Investing Activities | **(50.341)** | **(28.067)** | **(22.274)** | **79,36** | ↑ |

Tahun 2025 merupakan periode yang ditandai dengan peningkatan investasi untuk memperkuat kapasitas operasional dan mendukung strategi pertumbuhan jangka panjang Perseroan. Sejalan dengan realisasi investasi tersebut, arus kas neto yang digunakan untuk aktivitas investasi sebesar USD50,34 juta, meningkat 79,36% dibandingkan tahun 2024 sebesar USD28,07 juta. Peningkatan penggunaan kas tersebut terutama mencerminkan komitmen Perseroan dalam memperluas basis aset produktif, memperkuat portofolio usaha, dan meningkatkan daya saing operasional.

The year 2025 was marked by increased investment to strengthen the Company's operational capacity and support its long-term growth strategy. In line with the realization of these investments, net cash used in investing activities amounted to USD50.34 million, representing an increase of 79.36% compared to USD28.07 million in 2024. The increased use of cash primarily reflects the Company's commitment to expanding its productive asset base, strengthening its business portfolio, and enhancing its operational competitiveness.

Kontributor utama penggunaan kas berasal dari perolehan aset tetap yang meningkat 53,36% menjadi USD48,66 juta pada tahun 2025, dibandingkan tahun sebelumnya sebesar USD31,73 juta. Investasi tersebut merupakan bagian dari strategi Perseroan dalam melakukan pengembangan armada, peningkatan kapasitas operasional, serta pengadaan aset produktif yang diharapkan dapat memberikan manfaat ekonomi dan meningkatkan kontribusi terhadap pendapatan pada periode-periode mendatang.

The principal contributor to cash outflows was the acquisition of property, plant, and equipment, which increased by 53.36% to USD48.66 million in 2025, compared to USD31.73 million in the previous year. These investments form part of the Company's strategy to expand its fleet, enhance operational capacity, and acquire productive assets that are expected to generate economic benefits and contribute more significantly to revenue in future periods.

Selain investasi pada aset tetap, Perseroan juga merealisasikan pembayaran untuk perolehan entitas anak sebesar USD424 ribu setelah dikurangi kas yang diperoleh dari transaksi akuisisi. Langkah tersebut merupakan bagian dari strategi Perseroan dalam memperkuat portofolio bisnis dan memperluas peluang pengembangan usaha melalui investasi pada entitas yang memiliki prospek mendukung pertumbuhan jangka panjang.

In addition to investments in property, plant, and equipment, the Company also made payments of USD424 thousand for the acquisition of a subsidiary, net of cash acquired through the acquisition transaction. This initiative forms part of the Company's strategy to strengthen its business portfolio and expand business development opportunities through investments in entities with prospects to support long-term growth.

Di sisi lain, penempatan deposito berjangka menurun menjadi sebesar USD1,71 juta dibandingkan tahun sebelumnya sebesar USD3,60 juta. Penurunan tersebut menunjukkan adanya penyesuaian pengelolaan likuiditas guna mengoptimalkan pemanfaatan dana untuk mendukung kebutuhan investasi dan pengembangan usaha.

On the other hand, placements in time deposits declined to USD1.71 million, compared to USD3.60 million in the previous year. The decrease reflects adjustments in liquidity management aimed at optimizing the use of funds to support investment requirements and business development.

Sejalan dengan pengelolaan kas yang lebih optimal, penerimaan pendapatan bunga meningkat hingga 56,65% menjadi sebesar USD1,31 juta, mencerminkan meningkatnya hasil pengelolaan dana yang ditempatkan pada instrumen keuangan. Perseroan juga memperoleh penerimaan dari penjualan aset tetap sebesar USD26 ribu, meskipun kontribusinya terhadap keseluruhan arus kas investasi masih relatif terbatas.

In line with more effective cash management, interest income received increased by 56.65% to USD1.31 million, reflecting improved returns from funds placed in financial instruments. The Company also received proceeds of USD26 thousand from the disposal of property, plant, and equipment, although its contribution to overall investing cash flows remained relatively limited.

Secara keseluruhan, peningkatan penggunaan kas untuk aktivitas investasi pada tahun 2025 mencerminkan implementasi strategi Perseroan dalam membangun fondasi pertumbuhan jangka panjang melalui investasi pada aset produktif, pengembangan armada, serta penguatan portofolio usaha. Perseroan meyakini bahwa investasi yang direalisasikan sepanjang tahun berjalan akan meningkatkan kapasitas operasional, memperkuat daya saing, serta memberikan kontribusi yang semakin optimal terhadap pertumbuhan pendapatan dan profitabilitas pada periode-periode mendatang.

Overall, the increased use of cash for investing activities in 2025 reflects the implementation of the Company's strategy to build a foundation for long-term growth through investments in productive assets, fleet expansion, and the strengthening of its business portfolio. The Company believes that the investments realized throughout the year will enhance operational capacity, strengthen competitiveness, and make an increasingly meaningful contribution to revenue growth and profitability in the periods ahead.

## Arus Kas dari Aktivitas Pendanaan

## Cash Flows from Financing Activities

**Arus Kas dari Aktivitas Pendanaan 2024-2025**
Cash Flows from Financing Activities 2024–2025

| | 2025 (USD-ribu) (USD thousand) | 2024 (USD-ribu) (USD thousand) | Kenaikan (Penurunan) Increase (Decrease) | | |
|---|---|---|---|---|---|
| | | | Nominal (USD-ribu) (USD thousand) | Persentase (%) Percentage (%) | |
| **Pinjaman Bank Jangka Pendek:** Short-term Bank Loans: | | | | | |
| Penerimaan Proceeds | 12.386 | 3.037 | 9.349 | 307,79 | ↑ |
| Pembayaran Repayments | (5.904) | (1.606) | (4.298) | 267,65 | ↑ |
| **Pinjaman Bank Jangka Panjang:** Long-term Bank Loans: | | | | | |
| Penerimaan Proceeds | 47.342 | 27.285 | 20.057 | 73,51 | ↑ |
| Pembayaran Repayments | (13.700) | (6.928) | (6.772) | 97,76 | ↑ |
| Pembayaran Bunga Interest Payments | (5.572) | (4.748) | (825) | 17,37 | ↑ |
| Pembayaran hutang pembiayaan konsumen Payment of consumer finance lease | (162) | - | (162) | - | ↑ |
| Pembayaran Dividen Entitas Anak Dividend Payments of Subsidiaries | (1.203) | (2.428) | 1.225 | (50,45) | ↓ |
| **Dana yang Dibatasi Penggunaannya:** Restricted Funds: | | | | | |
| Penarikan Withdrawals | 1.273 | - | 1.273 | - | |
| Penempatan Placements | (422) | (1.837) | 1.415 | (77,02) | ↓ |
| Pembayaran Liabilitas Sewa Lease Liability Payments | (13.210) | (8.381) | (4.828) | 57,61 | ↑ |
| Pembayaran Dividen Dividend Payments | (1.117) | (1.186) | 69 | (5,84) | ↓ |
| Penerimaan dari Konversi Waran Proceeds from Warrant Conversion | 4,65 | 1 | 4 | 474,07 | ↑ |
| Pembayaran biaya pinjaman Payment of borrowing cost | (544) | - | (544) | - | ↑ |
| **Kas Neto yang Diperoleh dari Aktivitas Pendanaan** Net Cash Provided by Financing Activities | **19.172** | **3.210** | **15.962** | **497,19** | ↑ |

Sejalan dengan strategi Perseroan yang berfokus pada investasi aset produktif, pengembangan armada, dan diversifikasi usaha sepanjang tahun 2025, aktivitas pendanaan mengalami peningkatan yang signifikan guna mendukung kebutuhan investasi tersebut. Hal ini tercermin dari arus kas neto yang diperoleh dari aktivitas pendanaan sebesar USD19,17 juta, meningkat signifikan hingga mencapai 497,19% dibandingkan tahun 2024 sebesar USD3,21 juta.

In line with the Company's strategy of focusing on investment in productive assets, fleet expansion, and business diversification throughout 2025, financing activities increased significantly to support these investment requirements. This is reflected in net cash generated from financing activities of USD19.17 million, representing a significant increase of 497.19% compared to USD3.21 million in 2024.

Peningkatan arus kas pendanaan terutama berasal dari penerimaan pinjaman bank jangka panjang yang sebesar USD47,34 juta, meningkat 73,51% dibandingkan tahun 2024 yang sebesar USD27,29 juta. Selain itu, penerimaan pinjaman bank jangka pendek juga meningkat signifikan hingga 307,79% menjadi sebesar USD12,39 juta. Peningkatan fasilitas pembiayaan tersebut merupakan bagian dari strategi Perseroan dalam memperoleh sumber pendanaan yang memadai untuk mendukung ekspansi usaha, investasi aset produktif, serta penguatan kapasitas operasional.

The increase in financing cash flows was primarily attributable to proceeds from long-term bank loans amounting to USD47.34 million, representing an increase of 73.51% compared to USD27.29 million in 2024. In addition, proceeds from short-term bank loans also increased significantly by 307.79% to USD12.39 million. The increase in these financing facilities forms part of the Company's strategy to secure adequate funding sources to support business expansion, investment in productive assets, and the strengthening of operational capacity.

Sejalan dengan meningkatnya fasilitas pembiayaan, Perseroan juga melakukan pembayaran pinjaman bank jangka panjang sebesar USD13,70 juta, meningkat 97,76% dibandingkan tahun sebelumnya. Sedangkan pembayaran pinjaman bank jangka pendek sebesar USD5,90 juta, meningkat 267,65%. Hal tersebut menunjukkan komitmen Perseroan dalam mengelola kewajiban pembiayaan secara disiplin melalui pembayaran pokok pinjaman sesuai jadwal yang telah ditetapkan.

In line with the increase in financing facilities, the Company also made repayments of long-term bank loans amounting to USD13.70 million, representing an increase of 97.76% compared to the previous year. Meanwhile, repayments of short-term bank loans amounted to USD5.90 million, an increase of 267.65%. This demonstrates the Company's commitment to managing its financing obligations in a disciplined manner through the repayment of loan principal in accordance with the agreed repayment schedules.

Sebagai konsekuensi dari meningkatnya pemanfaatan fasilitas pembiayaan, pembayaran bunga meningkat hingga 17,37% menjadi sebesar USD5,57 juta. Hal ini sejalan dengan bertambahnya saldo pinjaman yang digunakan untuk mendukung investasi dan pengembangan usaha selama tahun berjalan.

As a consequence of the increased utilization of financing facilities, interest payments increased by 17.37% to USD5.57 million. This was in line with the higher outstanding loan balances utilized to support investments and business development during the year.

Di sisi lain, Perseroan tetap memenuhi komitmennya kepada para pemegang saham melalui pembayaran dividen sebesar USD1,12 juta, relatif sejalan dengan tahun sebelumnya. Selain itu, pembayaran dividen entitas anak menurun dari sebesar USD2,43 juta pada tahun 2024 menjadi sebesar USD1,20 juta pada tahun 2025, sehingga memberikan fleksibilitas yang lebih besar terhadap kebutuhan pendanaan Grup.

On the other hand, the Company continued to fulfill its commitment to shareholders through dividend payments totaling USD1.12 million, which remained relatively consistent with the previous year. In addition, dividend payments by subsidiaries declined from USD2.43 million in 2024 to USD1.20 million in 2025, thereby providing the Group with greater flexibility in meeting its financing requirements.

Pada tahun 2025, Perseroan juga melakukan penarikan dana yang dibatasi penggunaannya sebesar USD1,27 juta, sementara penempatan dana yang dibatasi penggunaannya menurun menjadi sebesar USD422 ribu. Perubahan tersebut mencerminkan optimalisasi pengelolaan dana yang dibatasi penggunaannya sesuai dengan kebutuhan operasional dan ketentuan fasilitas pembiayaan.

In 2025, the Company also withdrew USD1.27 million from restricted funds, while placements of restricted funds declined to USD422 thousand. These changes reflect the optimization of restricted fund management in accordance with operational requirements and the provisions of the Company's financing facilities.

Sejalan dengan bertambahnya armada dan aset yang dibiayai melalui skema sewa, pembayaran liabilitas sewa meningkat hingga 57,61% menjadi sebesar USD13,21 juta. Peningkatan tersebut menunjukkan bahwa komitmen Perseroan dalam memenuhi kewajiban kontraktual sekaligus mencerminkan bertambahnya aset yang mendukung kegiatan operasional.

In line with the expansion of the fleet and the increase in assets financed through lease arrangements, lease liability payments increased by 57.61% to USD13.21 million. The increase demonstrates the Company's commitment to fulfilling its contractual obligations while also reflecting the growth in assets supporting its operational activities.

Pada tahun 2025 Perseroan menerima dana dari konversi waran sebesar USD4,65 ribu. Di sisi lain, terdapat pembayaran biaya pinjaman sebesar USD544 ribu merupakan biaya yang timbul sehubungan dengan proses perolehan fasilitas pendanaan baru selama tahun berjalan.

In 2025, the Company also received proceeds of USD4.65 thousand from warrant conversions. On the other hand, loan costs amounting to USD544 thousand were incurred in connection with the process of obtaining new financing facilities during the year.

Secara keseluruhan, peningkatan arus kas dari aktivitas pendanaan pada tahun 2025 mencerminkan implementasi strategi pendanaan Perseroan yang selaras dengan agenda investasi dan ekspansi usaha. Perseroan mengelola struktur pendanaan secara seimbang melalui kombinasi pendanaan jangka pendek dan jangka panjang, dengan tetap menjaga kemampuan memenuhi seluruh kewajiban finansial secara tepat waktu. Dukungan pendanaan tersebut menjadi fondasi penting bagi Perseroan untuk memperkuat kapasitas operasional, mengoptimalkan pemanfaatan aset produktif, serta menciptakan pertumbuhan usaha yang berkelanjutan pada periode-periode mendatang.

Overall, the increase in cash flows from financing activities in 2025 reflects the implementation of the Company's financing strategy in line with its investment and business expansion agenda. The Company manages its financing structure in a balanced manner through a combination of short-term and long-term funding while maintaining its ability to meet all financial obligations on a timely basis. This financing support provides an important foundation for the Company to strengthen its operational capacity, optimize the utilization of productive assets, and achieve sustainable business growth in the periods ahead.

## Pengaruh Perubahan Kurs Mata Uang Asing Pada Kas dan Setara Kas

Pengaruh Perubahan Kurs Mata Uang Asing Pada Kas dan Setara Kas adalah selisih yang timbul akibat penjabaran saldo kas dan setara kas yang disimpan dalam mata uang asing ke dalam mata uang pelaporan pada akhir periode. Pos ini tidak mencerminkan arus kas masuk maupun arus kas keluar, melainkan merupakan dampak perubahan kurs terhadap nilai tercatat kas dan setara kas.

Pengaruh Perubahan Kurs Mata Uang Asing Pada Kas dan Setara Kas tahun 2025 sebesar USD3,03 juta, turun 11,64% atau setara dengan USD400 ribu dibandingkan tahun sebelumnya di mana pengaruh perubahan kurs mata uang asing pada kas dan setara kas tercatat sebesar USD3,43 juta. Perubahan tersebut menunjukkan bahwa fluktuasi nilai tukar selama tahun 2025 memberikan dampak yang lebih baik terhadap nilai kas dan setara kas yang dimiliki Perseroan, sehingga turut membantu menjaga posisi likuiditas di tengah meningkatnya kebutuhan pendanaan untuk investasi dan pengembangan usaha.

## Effect of Changes in Foreign Exchange Rates on Cash and Cash Equivalents

The Effect of Changes in Foreign Exchange Rates on Cash and Cash Equivalents represents the difference arising from the translation of cash and cash equivalent balances held in foreign currencies into the reporting currency at the end of the reporting period. This item does not represent either cash inflows or cash outflows, but rather reflects the impact of exchange rate fluctuations on the carrying amount of cash and cash equivalents.

The Effect of Changes in Foreign Exchange Rates on Cash and Cash Equivalents in 2025 amounted to USD3.03 million, representing a decrease of 11.64%, or USD400 thousand, compared to the previous year, when the effect of changes in foreign exchange rates on cash and cash equivalents amounted to USD3.43 million. This change indicates that exchange rate fluctuations during 2025 had a more favorable impact on the value of the Company's cash and cash equivalents, thereby helping to maintain its liquidity position amid increasing funding requirements for investments and business development.

## Kenaikan (Penurunan) Neto Kas dan Setara Kas

Kenaikan (penurunan) neto kas dan setara kas adalah selisih bersih antara seluruh arus kas masuk dan arus kas keluar dari aktivitas operasi, investasi, dan pendanaan selama satu periode, setelah memperhitungkan pengaruh perubahan nilai tukar mata uang asing terhadap kas dan setara kas.

## Net Increase (Decrease) in Cash and Cash Equivalents

The net increase (decrease) in Cash and Cash Equivalents represents the net difference between all cash inflows and cash outflows from operating, investing, and financing activities during a reporting period, after taking into account the effects of changes in foreign exchange rates on Cash and Cash Equivalents.

Pada tahun 2025, Perseroan mencatat penurunan neto kas dan setara kas sebesar USD475 ribu, meningkat 102,38% atau setara dengan USD241 ribu dibandingkan tahun sebelumnya yang sebesar USD235 ribu. Hal ini terutama dipengaruhi oleh meningkatnya penggunaan kas untuk aktivitas investasi, khususnya dalam pengadaan aset produktif dan pengembangan armada sebagai bagian dari strategi ekspansi usaha.

Meskipun demikian, peningkatan penggunaan kas tersebut sebagian besar berhasil diimbangi oleh meningkatnya arus kas yang dihasilkan dari aktivitas operasi serta dukungan pendanaan yang diperoleh selama tahun berjalan. Dengan demikian, posisi kas dan setara kas pada akhir tahun 2025 tetap terjaga sebesar USD40,66 juta, hanya sedikit lebih rendah dibandingkan USD41,14 juta pada akhir tahun 2024.

Secara keseluruhan, perubahan posisi kas dan setara kas pada tahun 2025 mencerminkan kemampuan Perseroan dalam menjaga keseimbangan antara kebutuhan investasi, pendanaan, dan likuiditas operasional. Perseroan meyakini bahwa posisi kas yang kuat, didukung oleh arus kas operasi yang positif dan akses terhadap sumber pendanaan, akan memberikan fleksibilitas yang memadai untuk mendukung implementasi strategi pertumbuhan serta memenuhi kebutuhan operasional pada periode-periode mendatang.

Kemampuan Perseroan dalam membayar utang diukur menggunakan rasio solvabilitas dan rasio likuiditas. Rasio solvabilitas merupakan rasio yang mengukur kemampuan Perseroan membayar seluruh utangnya baik jangka pendek maupun jangka panjang. Sedangkan rasio likuiditas merupakan rasio untuk mengukur kemampuan Perseroan dalam membayar utang jangka pendek.

In 2025, the Company recorded a net decrease in Cash and Cash Equivalents of USD475 thousand, representing an increase of 102.38%, or USD241 thousand, compared to the previous year's decrease of USD235 thousand. This was primarily attributable to the increased use of cash for investing activities, particularly for the acquisition of productive assets and fleet expansion as part of the Company's business expansion strategy.

Nevertheless, the increased use of cash was largely offset by higher cash flows generated from operating activities and financing support obtained during the year. As a result, the Company's Cash and Cash Equivalents at the end of 2025 remained at USD40.66 million, only slightly lower than USD41.14 million at the end of 2024.

Overall, the movement in the Company's Cash and Cash Equivalents during 2025 reflects its ability to maintain a balance between investment requirements, financing, and operational liquidity. The Company believes that its strong cash position, supported by positive operating cash flows and access to funding sources, will provide sufficient flexibility to support the implementation of its growth strategy and meet its operational requirements in the periods ahead.

The Company's ability to pay its debts is measured using solvency and liquidity ratios. The solvency ratio measures the Company's ability to pay all of its debts, both short-term and long-term. The liquidity ratio, on the other hand, measures the Company's ability to pay its short-term debts.

# Kemampuan Membayar Utang
## Debt Repayment Capability Debt Repayment Capability

| | 2025 | 2024 | Selisih 2024-2025<br>Difference 2024–2025 | |
|---|---|---|---|---|
| **Likuiditas**<br>Liquidity | | | | |
| Rasio Kas (kali)<br>Cash Ratio (x) | 0,57 | 0,84 | (0,27) | ↓ |
| Rasio Lancar (kali)<br>Current Ratio (x) | 1,15 | 1,57 | (0,42) | ↓ |
| **Solvabilitas**<br>Solvency | | | | |
| Rasio Liabilitas terhadap Ekuitas (kali)<br>Liabilities to Equity Ratio (x) | 1,00 | 0,73 | 0,27 | ↑ |
| Rasio Liabilitas terhadap Jumlah Aset (kali)<br>Liabilities to Total Assets Ratio (x) | 0,50 | 0,42 | 0,08 | ↑ |
| Rasio EBITDA terhadap Beban Keuangan - Bersih (kali)<br>EBITDA to Net Finance Costs Ratio (x) | 4,02 | 6,49 | (2,47) | ↓ |
| Rasio Cukupan Pelunasan Utang (%)<br>Debt Service Coverage Ratio (%) | 1,25 | 3,08 | (1,83) | ↓ |

### Rasio Likuiditas

Kemampuan membayar utang jangka pendek dapat diukur melalui rasio likuiditas yang terdiri dari rasio kas dan rasio lancar.

Pada tahun 2025, Rasio Kas tercatat sebesar 0,57 kali, atau mengalami penurunan dibandingkan dengan tahun 2024 yang mencapai sebesar 0,84 kali. Sementara itu, Rasio Lancar tahun 2025 tercatat sebesar 1,15 kali, atau mengalami penurunan dibandingkan dengan Rasio Lancar tahun 2024 yang mencapai 1,57 kali. Artinya, kemampuan Perseroan dalam membayar Utang Jangka Pendek tidak menurun signifikan karena adanya fokus strategi investasi.

Kebutuhan likuiditas kas Perseroan dan kelompok usaha berasal dari kebutuhan untuk melakukan pembayaran biaya operasional kapal dan pelunasan atas pinjaman bank jangka panjang. Untuk pemenuhan kewajiban jangka pendek, Perseroan memiliki sumber dana pembayaran yang berasal dari kontrak sewa kapal jangka pendek, menengah dan panjang, dan pendanaan yang diperoleh melalui pinjaman bank jangka panjang.

### Rasio Solvabilitas

Untuk mengukur kemampuan untuk melunasi seluruh kewajiban, Perseroan menggunakan rasio solvabilitas, yaitu dengan menggunakan seluruh aset atau modal. Adapun pengukuran solvabilitas menggunakan Rasio Liabilitas terhadap Ekuitas atau Debt to Equity Ratio (DER), Rasio Liabilitas terhadap Jumlah Aset atau Debt to Assets Ratio (DAR), Rasio EBITDA terhadap Beban Keuangan - Bersih atau Interest Coverage Ratio (ICR), dan Debt Service Coverage Ratio (DSCR) (%).

### Liquidity Ratios

The Company's ability to meet its short-term obligations can be measured using liquidity ratios, which consist of the Cash Ratio and the Current Ratio.

In 2025, the Cash Ratio was recorded at 0.57 times, representing a decline compared to 0.84 times in 2024. Meanwhile, the Current Ratio in 2025 was recorded at 1.15 times, down from 1.57 times in 2024. This indicates that the Company's ability to meet its Short-Term Liabilities did not decline significantly despite its focus on its investment strategy.

The cash liquidity requirements of the Company and the Group arise primarily from the need to pay vessel operating expenses and repay long-term bank loans. To meet its short-term obligations, the Company relies on payment sources generated from short-term, medium-term, and long-term vessel charter contracts, as well as financing obtained through long-term bank loans.

### Solvency Ratios

To measure its ability to settle all of its obligations, the Company uses solvency ratios based on its total assets and equity. Solvency is measured using the Debt to Equity Ratio (DER), Debt to Assets Ratio (DAR), EBITDA to Net Finance Costs Ratio or Interest Coverage Ratio (ICR), and the Debt Service Coverage Ratio (DSCR).

Pada tahun 2025, DER tercatat sebesar 1,00 kali, atau mengalami kenaikan dibandingkan dengan tahun 2024 yang sebesar 0,73 kali. DAR tercatat sebesar 0,50 kali, juga mengalami kenaikan dibandingkan dengan tahun 2024 yang mencapai 0,42 kali. Namun ICR tercatat sebesar 4,02 kali, atau mengalami penurunan dibandingkan dengan tahun 2024 yang mencapai 6,49 kali. Sedangkan DSCR tercatat sebesar 1,25%, atau mengalami penurunan dibandingkan dengan tahun 2024 yang mencapai 3,08%. Dengan rasio solvabilitas tersebut, Perseroan memiliki kemampuan yang baik untuk melunasi seluruh utang yang dimilikinya.

In 2025, the DER was recorded at 1.00 times, representing an increase from 0.73 times in 2024. The DAR was recorded at 0.50 times, also increasing from 0.42 times in 2024. However, the ICR was recorded at 4.02 times, declining from 6.49 times in 2024. Meanwhile, the DSCR was recorded at 1.25%, down from 3.08% in 2024. Based on these solvency ratios, the Company maintains a sound ability to meet all of its outstanding debt obligations.

# Tingkat Kolektabilitas Piutang
## Receivables Collectibility

| | 2025 | 2024 | Kenaikan (Penurunan) Increase (Decrease) | | |
|---|---|---|---|---|---|
| | | | Selisih Difference | Persentase (%) Percentage (%) | |
| Rasio Perputaran Piutang (kali) Receivables Turnover Ratio (times) | 4,22 | 4,42 | (0,20) | (4,54) | ↓ |
| Hari Piutang Usaha (hari) Days Sales Outstanding (days) | 86,51 | 82,53 | 3,98 | 4,82 | ↓ |

Perseroan terus berupaya untuk mempercepat tingkat kolektibilitas piutang dengan menjalankan aktivitas collection agar jumlah hari tunggakan pelanggan menjadi semakin singkat. Di tahun 2025, rata-rata kemampuan Perseroan dalam menagih piutang kepada pelanggan adalah 86 hari, lebih lama dari tahun sebelumnya yang rata-rata selama 82 hari. Hal ini menunjukkan bahwa proses konversi piutang menjadi kas memerlukan waktu yang lebih panjang dibandingkan tahun sebelumnya. Perseroan akan terus memperkuat pengelolaan piutang melalui pemantauan umur piutang, evaluasi kualitas kredit pelanggan, serta peningkatan efektivitas proses penagihan guna menjaga kualitas aset dan likuiditas perusahaan.

The Company continues to strive to improve the collectability of its receivables by carrying out collection activities aimed at reducing the number of days customer receivables remain outstanding. In 2025, the Company's average collection period for customer receivables was 86 days, longer than the previous year's average of 82 days. This indicates that the conversion of receivables into cash required a longer period compared to the previous year. The Company will continue to strengthen its receivables management through monitoring the aging of receivables, evaluating customers' credit quality, and improving the effectiveness of its collection processes in order to maintain asset quality and the Company's liquidity.

# Struktur Modal dan Kebijakan Manajemen atas Struktur Modal
## Capital Structure and Capital Management Policy

### Struktur Modal Perusahaan

Perseroan menerapkan kebijakan struktur modal yang bertujuan menjaga keseimbangan antara kebutuhan pendanaan, fleksibilitas keuangan, serta penciptaan nilai jangka panjang bagi pemegang saham. Sepanjang tahun 2025, Perseroan melanjutkan strategi investasi melalui pengembangan armada, penambahan aset produktif, dan diversifikasi usaha. Strategi tersebut didukung oleh kombinasi pendanaan internal yang berasal dari arus kas operasi serta pendanaan eksternal melalui fasilitas pembiayaan jangka pendek dan jangka panjang.

Sebagai konsekuensi dari strategi investasi tersebut, Debt to Asset Ratio (DAR) meningkat dari 42,29% pada tahun 2024 menjadi 50,06% pada tahun 2025. Peningkatan tersebut menunjukkan bahwa sebagian besar pertumbuhan aset Perseroan dibiayai melalui peningkatan liabilitas. Meskipun demikian, kenaikan DAR masih berada dalam koridor yang sejalan dengan

### The Company's Capital Structure

The Company implements a capital structure policy aimed at maintaining a balance between funding requirements, financial flexibility, and the creation of long-term value for shareholders. Throughout 2025, the Company continued its investment strategy through fleet expansion, the addition of productive assets, and business diversification. This strategy was supported by a combination of internally generated funding from operating cash flows and external financing through short-term and long-term financing facilities.

As a consequence of this investment strategy, the Debt to Asset Ratio (DAR) increased from 42.29% in 2024 to 50.06% in 2025. The increase indicates that the majority of the Company's asset growth was financed through additional liabilities. Nevertheless, the increase in the DAR remained within a range consistent with the Company's expansion strategy, considering that most of

strategi ekspansi Perseroan, mengingat sebagian besar pendanaan digunakan untuk investasi pada aset produktif yang diharapkan memberikan manfaat ekonomi dalam jangka panjang.

the financing was utilized for investments in productive assets that are expected to generate long-term economic benefits.

Sejalan dengan meningkatnya kebutuhan pendanaan investasi, Debt to Equity Ratio (DER) meningkat dari 73,28% menjadi 100,24%. Peningkatan tersebut terutama dipengaruhi oleh bertambahnya pinjaman bank jangka pendek dan jangka panjang yang dimanfaatkan untuk mendukung realisasi belanja modal serta pengembangan armada selama tahun berjalan. Di sisi lain, posisi ekuitas relatif stabil karena laba tahun berjalan mengalami penurunan sebagai konsekuensi dari meningkatnya biaya operasional, penyusutan, dan biaya pendanaan selama fase investasi.

In line with the increasing investment financing requirements, the Debt to Equity Ratio (DER) increased from 73.28% to 100.24%. The increase was primarily driven by higher short-term and long-term bank borrowings utilized to support capital expenditure realization and fleet expansion during the year. On the other hand, the Company's equity position remained relatively stable because profit for the year declined as a consequence of higher operating expenses, depreciation, and financing costs during the investment phase.

Peningkatan rasio leverage tersebut juga tercermin pada bertambahnya aset tetap hampir mencapai 30%, peningkatan belanja modal yang mencapai lebih dari 50%, serta naiknya arus kas dari aktivitas pendanaan lebih dari lima kali lipat dibandingkan tahun sebelumnya. Kondisi tersebut menunjukkan bahwa tambahan liabilitas dimanfaatkan untuk membiayai investasi produktif yang mendukung pertumbuhan usaha, bukan untuk menutup kebutuhan operasional sehari-hari.

The increase in these leverage ratios was also reflected in the nearly 30% increase in property, plant, and equipment, capital expenditures that increased by more than 50%, and cash flows from financing activities that rose by more than fivefold compared to the previous year. These conditions indicate that the additional liabilities were utilized to finance productive investments that support business growth, rather than to cover day-to-day operational requirements.

Di sisi lain, Perseroan tetap mampu menjaga kualitas struktur modal melalui arus kas operasi yang meningkat hingga 20,21%, sehingga sebagian kebutuhan investasi masih dapat didukung oleh kas yang dihasilkan dari kegiatan usaha inti. Hal ini menunjukkan bahwa strategi ekspansi tetap diimbangi dengan kemampuan Perseroan dalam menghasilkan arus kas operasional yang sehat.

On the other hand, the Company continued to maintain a sound capital structure through operating cash flows, which increased by 20.21%, enabling a portion of its investment requirements to be financed by cash generated from its core business activities. This demonstrates that the Company's expansion strategy continues to be supported by its ability to generate healthy operating cash flows.

Secara keseluruhan, struktur modal Perseroan pada tahun 2025 mencerminkan fase pembangunan kapasitas (capacity building) sebagai bagian dari strategi pertumbuhan jangka panjang. Manajemen meyakini bahwa investasi yang telah direalisasikan akan meningkatkan utilisasi aset, memperkuat kapasitas operasional, serta menghasilkan pertumbuhan pendapatan dan profitabilitas pada periode-periode mendatang. Dengan tetap menerapkan pengelolaan risiko keuangan yang prudent, Perseroan optimistis mampu menjaga keseimbangan antara pertumbuhan usaha, likuiditas, dan keberlanjutan struktur permodalan.

Overall, the Company's capital structure in 2025 reflects a capacity-building phase as part of its long-term growth strategy. Management believes that the investments realized will improve asset utilization, strengthen operational capacity, and generate revenue growth and enhanced profitability in the periods ahead. By continuing to implement prudent financial risk management, the Company remains optimistic about maintaining a balance between business growth, liquidity, and the sustainability of its capital structure.

# Investasi Barang Modal
## Capital Expenditure Investment

### Ikatan Material untuk Investasi Barang Modal

Tidak terdapat ikatan material untuk investasi barang modal yang dilakukan HUMI di sepanjang tahun 2025.

### Material Commitments for Capital Expenditure Investment

There were no material commitments for capital goods investments made by HUMI throughout 2025.

### Realisasi Investasi Barang Modal

### Capital Expenditure Realization

| Jenis Investasi Barang Modal<br>Type of Capital Expenditure Investment | Tujuan Investasi<br>Investment Purpose | Nilai (USD-ribu)<br>Value (USD thousand) |
|---|---|---|
| Oil Chemical Tanker - MT MAC Singapore | Penambahan kapal untuk operasional<br>Addition of ships for operations | USD2.000.000 |
| Oil Tanker - MT Marlin 88 | | USD7.500.000 |
| Tug Boat - TB Trans Pacific 201 | | Rp10.000.000.000 |
| Tug Boat - TB Jeneponto 01 | | Rp11.000.000.000 |
| LNG Carrier - Methane Jane Elizabeth | | USD24.500.000 |
| LPG Vessel Hummingbird | | USD5.900.000 |

Realisasi Investasi Barang Modal tahun 2025 sebesar USD62,90 juta, mengalami kenaikan 49,82% atau setara dengan USD20,92 juta dibandingkan tahun 2024 sebesar USD41,99 juta. Kenaikan ini disebabkan adanya penambahan jumlah unit kapal dan investasi pada diversifikasi produk LNG.

Capital Expenditure Realization in 2025 amounted to USD62.90 million, representing an increase of 49.82%, or USD20.92 million, compared to USD41.99 million in 2024. The increase was attributable to the addition of vessel units and investments in the diversification of LNG products.

| | 2025 (USD-ribu)<br>(USD thousand) | 2024 (USD-ribu)<br>(USD thousand) | Kenaikan (Penurunan)<br>Increase (Decrease) | | |
|---|---|---|---|---|---|
| | | | Nominal (USD-ribu)<br>(USD thousand) | Persentase (%)<br>Percentage (%) | |
| Realisasi Investasi Barang Modal<br>Realization of Capital Expenditure Investment | 62.905 | 41.986 | 20.919 | 49,82 | ↑ |

# Informasi dan Fakta Material yang Terjadi Setelah Tanggal Laporan Akuntan
## Material Information and Facts Occurring after the Date of the Independent Auditor's Report

Berikut disampaikan informasi dan fakta material yang terjadi setelah tanggal periode laporan akuntan (31 Desember 2025) hingga tanggal Laporan Tahunan ini disahkan.

The following sets forth the material information and facts that occurred after the date of the independent auditor's reporting period (December 31, 2025) up to the date this Annual Report was approved.

### Perubahan Komisaris dan Direksi

### Changes in the Board of Commissioners and Board of Directors

Berdasarkan Akta Notaris No. 68 tanggal 14 Januari 2026 yang dibuat di hadapan Arry Supratno, S.H., M.Hum., M.Kn. notaris di Jakarta, sebagaimana telah di

Based on Notarial Deed No. 68 dated January 14, 2026, executed before Arry Supratno, S.H., M.Hum., M.Kn., a notary in Jakarta, and as reported to the Ministry of Law of

laporkan ke Kementerian Hukum Republik Indonesia berdasarkan Bukti Penerimaan Pemberitahuan No. AHU-AH.01.09-0060264 tanggal 18 Februari 2026, Perusahaan mengganti susunan Dewan Komisaris dan Direksi Perusahaan menjadi:

the Republic of Indonesia pursuant to Acknowledgement of Receipt of Notification No. AHU-AH.01.09-0060264 dated February 18, 2026, the Company changed the composition of its Board of Commissioners and Board of Directors as follows:

| **Dewan Komisaris**<br>Board of Commissioners | | |
|---|---|---|
| Komisaris Utama<br>President Commissioner | : | Mahdan |
| Komisaris Independen<br>Independent Commissioner | : | Dedi Hudayana |

| **Direksi**<br>Board of Directors | | |
|---|---|---|
| Direktur Utama<br>President Director | : | I Gusti Ngurah Askhara Danadiputra |
| Direktur<br>Director | : | Indra Yurana Sugiarto |

## Perubahan Susunan Komite Audit Perusahaan

Susunan Komite Audit Perusahaan berdasarkan Surat Keputusan Dewan Komisaris No. 006/SK/DEKOM-HUMI/I/2026 tanggal 21 Januari 2026 adalah sebagai berikut:

## Changes in the Composition of the Company's Audit Committee

The composition of the Company's Audit Committee, based on the Board of Commissioners' Decree No. 006/SK/DEKOM-HUMI/I/2026 dated January 21, 2026, is as follows:

| | | |
|---|---|---|
| **Ketua**<br>Chairman | : | Mahdan |
| **Anggota**<br>Member | : | Mirawati Sudjono |
| **Anggota**<br>Member | : | JT. Duma |

## Pembelian Kapal Baru

Pada tanggal 6 April 2026, HTK3, entitas anak, dan PT Cumawis Indonesia telah menandatangani Memorandum of Agreement ("MOA"). HTK3 sepakat untuk membeli kapal MT Sinar Masela dengan total nilai transaksi pembelian tersebut diakui pada tanggal 6 April 2026 berdasarkan tanggal Protocol of Delivery and Acceptance ("PODA"). Pada tanggal 13 April 2026, HTK3 melakukan perubahan nama kapal menjadi MT Griya Palembang.

## New Vessel Acquisition

On April 6, 2026, HTK3, a subsidiary, and PT Cumawis Indonesia signed a Memorandum of Agreement ("MOA"). HTK3 agreed to acquire the vessel MT Sinar Masela, with the total purchase transaction recognized on April 6, 2026, based on the date of the Protocol of Delivery and Acceptance ("PODA"). On April 13, 2026, HTK3 changed the vessel's name to MT Griya Palembang.

## Perkembangan Geopolitik di Timur Tengah

Setelah tanggal pelaporan, ketegangan geopolitik di Timur Tengah meningkat menyusul tindakan militer di kawasan tersebut pada akhir Februari 2026. Perkembangan ini menyebabkan meningkatnya

## Developments in the Geopolitical Situation in the Middle East

Subsequent to the reporting date, geopolitical tensions in the Middle East escalated following military actions in the region at the end of February 2026. These developments resulted in heightened geopolitical

ketidakpastian geopolitik dan volatilitas di pasar keuangan dan energi global.

Setelah tanggal pelaporan, ketegangan geopolitik di Timur Tengah meningkat menyusul tindakan militer di kawasan tersebut pada akhir Februari 2026. Perkembangan ini menyebabkan meningkatnya ketidakpastian geopolitik dan volatilitas di pasar keuangan dan energi global.

Grup menilai potensi dampak terhadap operasi, posisi keuangan, dan kinerja keuangan Grup yang dapat timbul melalui beberapa faktor, termasuk:
1. Volatilitas harga komoditas dan energi global;
2. Gangguan pada rantai pasokan dan logistik global;
3. Ketidakpastian makroekonomi yang lebih luas yang memengaruhi permintaan pelanggan;
4. Volatilitas di pasar valuta asing dan pasar keuangan.

Saat ini Grup tidak memiliki operasi langsung yang signifikan di negara-negara yang terlibat langsung dalam konflik tersebut. Namun, dampak ekonomi yang lebih luas akibat situasi geopolitik tersebut dapat memengaruhi operasi dan kinerja keuangan Grup secara tidak langsung.

Pada tanggal otorisasi atas laporan keuangan ini, tidak memungkinkan untuk mengestimasi secara andal dampak keuangan yang mungkin timbul akibat potensi eskalasi lebih lanjut dari konflik tersebut pada laporan keuangan Grup.

Manajemen akan terus memonitor perkembangan terkait konflik ini dan menilai potensi dampaknya pada periode pelaporan berikutnya.

uncertainty and increased volatility in the global financial and energy markets.

Subsequent to the reporting date, geopolitical tensions in the Middle East escalated following military actions in the region at the end of February 2026. These developments resulted in heightened geopolitical uncertainty and increased volatility in the global financial and energy markets.

The Group has assessed the potential impact on its operations, financial position, and financial performance that may arise through several factors, including:
1. Volatility in global commodity and energy prices;
2. Disruptions to global supply chains and logistics;
3. Broader macroeconomic uncertainty affecting customer demand; and
4. Volatility in the foreign exchange and financial markets.

At present, the Group does not have significant direct operations in the countries directly involved in the conflict. However, the broader economic impact resulting from the geopolitical situation may indirectly affect the Group's operations and financial performance.

As of the date of authorization of these financial statements, it is not possible to reliably estimate the financial impact that may arise from any further escalation of the conflict on the Group's financial statements.

Management will continue to monitor developments related to this conflict and assess its potential impact in subsequent reporting periods.

# Pencapaian Target Tahun 2025
## Achievement of 2025 Targets

| | Satuan<br>Unit | Realisasi 2025<br>Realization 2025 | Target 2025<br>Target 2025 | Perbandingan Realisasi dan Target 2025 (%)<br>Comparison of Actual and Target 2025 |
|---|---|---|---|---|
| **Laba Rugi**<br>Profit or Loss | | | | |
| Pendapatan<br>Revenue | USD-ribu<br>thousand USD | 128.150 | 130.243 | 98,39 |
| Laba Tahun Berjalan<br>Profit for the Year | USD-ribu<br>thousand USD | 3.210 | 14.848 | 21,62 |
| **Posisi Keuangan**<br>Financial Position | | | | |
| Jumlah Aset<br>Total Assets | USD-ribu<br>thousand USD | 346.160 | 334.998 | 103,33 |
| Jumlah Liabilitas<br>Total Liabilities | USD-ribu<br>thousand USD | 173.286 | 143.827 | 120,48 |
| Jumlah Ekuitas<br>Total Equity | USD-ribu<br>thousand USD | 172.874 | 191.171 | 90,43 |
| **Struktur Modal**<br>Capital Structure | | | | |
| Debt to Equity Ratio | Persentase<br>Percentage | 100,24 | 75,23 | 133,23 |

Pada tahun 2025, Perseroan berhasil mempertahankan pertumbuhan operasional di tengah pelaksanaan strategi investasi dan pengembangan usaha yang difokuskan pada penguatan kapasitas operasional, ekspansi armada, dan diversifikasi portofolio bisnis. Strategi tersebut memberikan dampak yang berbeda terhadap masing-masing indikator kinerja, di mana beberapa target berhasil dilampaui, sementara indikator profitabilitas belum sepenuhnya mencapai sasaran yang telah ditetapkan.

Dari sisi pendapatan, Perseroan membukukan realisasi sebesar USD128,15 juta, atau mencapai 98,39% dari target sebesar USD130,24 juta. Pencapaian tersebut menunjukkan bahwa aktivitas operasional tetap terjaga dengan baik di tengah proses ekspansi usaha, meskipun pertumbuhan pendapatan masih berada sedikit di bawah target yang ditetapkan.

Sementara itu, laba tahun berjalan tercatat sebesar USD3,21 juta, atau mencapai 21,62% dari target sebesar USD14,85 juta. Belum tercapainya target laba terutama dipengaruhi oleh meningkatnya beban pokok pendapatan, beban usaha, penyusutan, serta biaya keuangan sebagai konsekuensi dari peningkatan investasi pada aset produktif dan pengembangan armada selama tahun berjalan. Perseroan memandang kondisi tersebut sebagai bagian dari fase investasi, di mana manfaat ekonomi dari aset-aset baru belum sepenuhnya terealisasi dalam bentuk peningkatan laba.
Dari sisi posisi keuangan, total aset mencapai USD346,16 juta, atau 103,33% dari target sebesar USD335,00

In 2025, the Company successfully maintained operational growth amid the implementation of its investment and business development strategy, which focused on strengthening operational capacity, expanding its fleet, and diversifying its business portfolio. The strategy had varying impacts on the Company's performance indicators, with several targets being exceeded, while profitability indicators had not yet fully achieved the established targets.

From a revenue perspective, the Company recorded revenue of USD128.15 million, representing 98.39% of the target of USD130.24 million. This achievement demonstrates that the Company's operational activities remained well maintained amid the business expansion process, although revenue growth was slightly below the established target.

Meanwhile, profit for the year amounted to USD3.21 million, representing 21.62% of the target of USD14.85 million. The shortfall in achieving the profit target was primarily attributable to increases in cost of revenue, operating expenses, depreciation, and finance costs as a consequence of increased investment in productive assets and fleet expansion during the year. The Company views this condition as part of the investment phase, during which the economic benefits of the new assets have not yet been fully realized in the form of increased profits.

juta. Pencapaian tersebut mencerminkan keberhasilan Perseroan dalam merealisasikan program investasi dan memperkuat kapasitas operasional sesuai dengan rencana strategis yang telah ditetapkan.

From the financial position perspective, total assets reached USD346.16 million, or 103.33% of the target of USD335.00 million. This achievement reflects the Company's success in implementing its investment program and strengthening its operational capacity in accordance with its established strategic plan.

Sejalan dengan peningkatan investasi tersebut, total liabilitas tercatat sebesar USD173,29 juta, atau 120,48% dari target. Peningkatan ini terutama dipengaruhi oleh optimalisasi fasilitas pembiayaan jangka pendek dan jangka panjang untuk mendukung pengadaan aset produktif dan ekspansi usaha. Di sisi lain, total ekuitas mencapai USD172,87 juta, atau 90,43% dari target tahun 2025. Posisi tersebut dipengaruhi oleh laba tahun berjalan yang lebih rendah dari target sehingga pertumbuhan ekuitas belum sepenuhnya sesuai dengan rencana awal Perseroan.

In line with the increased investments, total liabilities amounted to USD173.29 million, or 120.48% of the target. The increase was primarily driven by the optimization of short-term and long-term financing facilities to support the acquisition of productive assets and business expansion. On the other hand, total equity reached USD172.87 million, or 90.43% of the 2025 target. This position was affected by profit for the year being lower than targeted, resulting in equity growth that did not fully align with the Company's original plan.

Dari aspek struktur modal, *Debt to Equity Ratio* (DER) tercatat sebesar 100,24% lebih tinggi dibandingkan target sebesar 75,23%, atau mencapai 133,23% dari target yang ditetapkan. Peningkatan rasio tersebut mencerminkan strategi pendanaan Perseroan yang memanfaatkan pembiayaan eksternal untuk mendukung investasi dan pengembangan aset produktif selama tahun berjalan. Meskipun leverage meningkat, Perseroan tetap menjaga keseimbangan struktur permodalan melalui pengelolaan arus kas operasional yang positif, disiplin dalam pengelolaan kewajiban, serta pemanfaatan pembiayaan yang diarahkan pada investasi yang memiliki prospek memberikan manfaat ekonomi dalam jangka panjang.

From a capital structure perspective, the Debt to Equity Ratio (DER) was recorded at 100,24% higher than the target of 75,23% representing 133.23% of the established target. The increase in the ratio reflects the Company's financing strategy of utilizing external funding to support investment and the development of productive assets during the year. Although leverage increased, the Company continued to maintain a balanced capital structure through positive operating cash flow management, disciplined management of its obligations, and the utilization of financing directed toward investments with the potential to generate long-term economic benefits.

Secara keseluruhan, pencapaian target tahun 2025 menunjukkan bahwa Perseroan berhasil merealisasikan agenda strategis dalam memperkuat fondasi bisnis melalui peningkatan aset dan kapasitas operasional. Walaupun indikator profitabilitas belum mencapai target yang ditetapkan akibat meningkatnya biaya yang menyertai fase investasi, Perseroan meyakini bahwa investasi yang telah direalisasikan akan meningkatkan utilisasi aset, memperkuat daya saing, dan mendorong pertumbuhan pendapatan serta profitabilitas secara berkelanjutan pada periode-periode mendatang.

Overall, the achievement of the Company's 2025 targets demonstrates its success in implementing its strategic agenda to strengthen its business foundation through increased assets and enhanced operational capacity. Although profitability indicators did not reach the established targets due to the higher costs associated with the investment phase, the Company believes that the investments realized will improve asset utilization, strengthen competitiveness, and drive sustainable revenue growth and profitability in the periods ahead.

# Kebijakan Dividen dan Pembagiannya
## Dividend Policy And Distribution

### Kebijakan Dividen

Perseroan berkomitmen untuk memberikan nilai tambah kepada seluruh pemegang saham. Untuk itu, Perseroan berkomitmen untuk memberikan imbal hasil dalam bentuk dividen kepada pemegang saham.

Sesuai dengan Undang-Undang No. 40 tahun 2007 tentang Perseroan Terbatas, pembagian dividen dilakukan sesuai dengan keputusan RUPS Tahunan. Sebelum tahun buku keuangan berakhir, dividen interim dapat dibagikan sepanjang diperbolehkan oleh Anggaran Dasar Perseroan. Pembagian dividen interim ditetapkan oleh Direksi dan disetujui oleh Dewan Komisaris.

Perseroan mencanangkan untuk melakukan pembagian dividen dengan mengacu pada besaran dividen pay out ratio sebesar 25%.

### Dividend Policy

The Company is committed to delivering added value to all shareholders. To this end, the Company is committed to providing returns in the form of dividends to shareholders.

In accordance with Law No. 40 of 2007 concerning Limited Liability Companies, dividend distribution is carried out based on the resolution of the Annual GMS. Prior to the end of the Fiscal Year, interim dividends may be distributed as long as permitted by the Company's Articles of Association. The distribution of interim dividends is determined by the Board of Directors and approved by the Board of Commissioners.

The Company targets to distribute dividends by referring to a dividend payout ratio of 25%.

**Pembagian Dividen yang Dilakukan dan Kronologis Pembagian Dividen 2 (Dua) Tahun Terakhir**
Dividend Distribution and Chronology of Dividend Distribution for the Last 2 (Two) Years

| Perihal<br>Description | Tahun Buku 2024<br>2024 Fiscal Year | Tahun Buku 2023<br>2023 Fiscal Year |
|---|---|---|
| Laba Tahun Berjalan<br>Profit for the Year | USD11.517.108 | USD10.414.262 |
| Jumlah Dividen<br>Total Dividends | Rp18.046.483.948,00 (gross) | Rp18.046.483.948,00 (gross) |
| Dividen per Saham<br>Dividend per Share | Rp1,00 (satu rupiah) | Rp1,00 (satu rupiah) |
| Payout Ratio (%)<br>Payout Ratio (%) | 9,70% | 10,31% |
| Tanggal Pengumuman<br>Announcement Date | 20 Mei 2025 | 14 Juni 2024 |
| Tanggal Pembayaran<br>Payment Date | 12 Juli 2025 | 12 Juli 2024 |

# Realisasi Penggunaan Dana Hasil Penawaran Umum

## Use of Proceeds from the Public Offering

Realisasi penggunaan dana hasil penawaran umum hingga tanggal 31 Desember 2025 adalah sebagai berikut:

The utilization of proceeds from the public offering as of December 31, 2025, is as follows:

| | | | | |
|---|---|---|---|---|
| **No. 1** | | | | |
| **Jenis Penawaran: Penawaran Umum Perdana Saham**<br>Types of Offers: Initial Public Offering | | | | |
| **Tanggal Efektif: 31 Juli 2025**<br>Effective Date: July 31, 2025 | | | | |
| **Nilai Realisasi Penggunaan Dana Hasil Penawaran Umum**<br>Actual Amount of Funds Raised Through the Public Offering | Jumlah Hasil Penawaran Umum<br>Jumlah Hasil Penawaran Umum | | : | Rp270.700.000.000 |
| | Biaya Penawaran Umum<br>Biaya Penawaran Umum | | : | Rp17.761.612.600 |
| | Hasil Bersih<br>Hasil Bersih | | : | Rp252.938.387.400 |
| **Rencana Penggunaan Dana**<br>Fund Allocation Plan | Modal Kerja Perseroan<br>Modal Kerja Perseroan | 10% | : | Rp25.293.838.740 |
| | Memperkuat Equity Entitas Anak Perseroan<br>Memperkuat Equity Entitas Anak Perseroan | 90% | : | Rp227.644.548.660 |
| | **Jumlah**<br>Total | | : | **Rp252.938.387.400** |
| **Realisasi Penggunaan Dana**<br>Fund Utilization Report | Modal Kerja Perseroan<br>Modal Kerja Perseroan | 10% | : | Rp25.293.838.740 |
| | Memperkuat Equity Entitas Anak Perseroan<br>Memperkuat Equity Entitas Anak Perseroan | 90% | : | Rp227.644.548.660 |
| | **Jumlah**<br>Total | | : | **Rp252.938.387.400** |
| **Sisa Dana Hasil Penawaran Umum**<br>Remaining Proceeds from the Public Offering | | | : | **Rp0** |

# Informasi Material Mengenai Investasi, Ekspansi, Divestasi, Penggabungan Usaha, Akuisisi, dan/atau Restrukturisasi Utang/Modal, Transaksi Material, Transaksi Afiliasi, dan Transaksi yang Mengandung Benturan Kepentingan

Material Information Regarding Investment, Expansion, Divestment, Merger, Acquisition, And/Or Debt/Capital Restructuring, Material Transactions, Affiliated Transactions, And Transactions Involving Conflicts Of Interest

## A. Pengambil Alihan Saham Emi

## A. Acquisition of Emi Shares

| | | | |
|---|---|---|---|
| a. | **Tanggal Kejadian**<br>Transaction Date | : | 7 Mei 2025<br>May 7, 2025 |
| b. | **Objek Transaksi**<br>Transaction Object | : | Pengambilalihan Saham unit Usaha menjadi entitas anak usaha baru<br>Acquisition of shares of a business unit to establish a new subsidiary. |
| c | **Nilai Transaksi**<br>Transaction Value | : | • Pengambil alihan sejumlah 13.08 lembar saham atau setara dengan 99% kepemilikan di PT Energi Maritim Internasional (“EMI”) melalui pembelian saham milik PT Humpuss Transportasi Curah (“HTC”) sebesar 10.700<br>• PT OTS Internasional (“OTSI”) sebesar 1.275 lembar saham, dan PT PCS Internasional (“PCSI”) sebesar 1.093 lembar saham.<br>• Acquisition of 13,068 shares, representing 99% ownership of PT Energi Maritim Internasional (“EMI”), through the purchase of 10,700 shares owned by PT Humpuss Transportasi Curah (“HTC”)<br>• 1,275 shares owned by PT OTS Internasional (“OTSI”), and 1,093 shares owned by PT PCS Internasional (“PCSI”). |
| d | **Sifat Transaksi**<br>Nature of the Transaction | : | Transaksi merupakan Transaksi Afiliasi karena dilakukan oleh Perseroan dengan Perusahaan terkendali yang sahamnya dimiliki paling sedikit 99% dari modal disetor perusahaan terkendali, dimana HTC, OTSI dan PCSI adalah perusahaan terkendali 99% dari Perseroan.<br>The transaction constitutes an Affiliated Party Transaction because it was carried out between the Company and controlled entities in which the Company owns at least 99% of the paid-up capital. HTC, OTSI, and PCSI are controlled entities in which the Company holds a 99% ownership interest. |
| e | **Pemenuhan Ketentuan Terkait**<br>Compliance with Applicable Regulations | : | Penyampaian Keterbukaan Informasi memenuhi ketentuan 31/2015<br>The Information Disclosure was submitted in compliance with Regulation No. 31/2015 |
| f | **Keterbukaan Informasi**<br>Information Disclosure : | : | KI tanggal 7 Mei 2025<br>Information Disclosure dated May 7, 2025 |
| | | | Keterbukaan Informasi tgl 16 Mei 2025<br>Information Disclosure dated May 16, 2025 |
| | | | RUPSLB Mei 2025<br>Extraordinary General Meeting of Shareholders (EGMS), May 2025 |

## B. Penjualan Kapal Semar 82 83

## B. Sale of The Semar 82 and Semar 83 Vessels

| | | | |
|---|---|---|---|
| a. | **Tanggal Kejadian**<br>Transaction Date | : | 23 Juli 2025<br>July 23, 2025 |
| b. | **Objek Transaksi**<br>Transaction Object | : | Penjualan Kapal Tug Boat milik PT Baraka Alam Sari (“BAS”) unit usaha Perseroan melalui PT OTS Internasional berupa 2 unit kapal tug boat bernama Semar 82 Semar 83 kepada PT Humpuss Transportasi Curah (“HTC”) anak usaha Perseroan.<br>Sale of two tugboats owned by PT Baraka Alam Sari (“BAS”), a business unit of the Company, through PT OTS Internasional, namely the tugboats Semar 82 and Semar 83, to PT Humpuss Transportasi Curah (“HTC”), a subsidiary of the Company. |
| c | **Nilai Transaksi**<br>Transaction Value | : | Nilai Perolehan atas 2 unit kapal adalah sebesar Rp40.000.000.000 (empat puluh miliar rupiah)<br>The acquisition value of the two vessels amounted to Rp40,000,000,000 (forty billion rupiah). |
| d | **Sifat Transaksi**<br>Nature of the Transaction | : | Kas Internal dan Bank<br>Internal cash and bank financing. |

| | | | |
|---|---|---|---|
| e | **Pemenuhan Ketentuan Terkait**<br>Compliance with Applicable Regulations | : | **Transaksi Afiliasi**<br>• Penjual adalah PT BAS yang merupakan entitas unit usaha Perseroan dan Perusahaan terlendali tidak lanhsung sebesar 99,9% saham melalui PT OTS Internasional entitas anak usaha Perseroan dan perusahaan terkendali Perseroan dengan kepemilikan langsung sebanyak 99,9% saham.<br>• Pembeli atas kapal yaitu HTC merupakan entitas anak Perseroan dan perusahaan terkendali perseroan dengan kepemilkan langsung sebanyak 99,9% saham.<br><br>**Affiliated Party Transaction.**<br>• The seller, PT BAS, is a business unit of the Company and an indirectly controlled entity with 99.9% ownership through PT OTS Internasional, a subsidiary and controlled entity of the Company in which the Company directly owns 99.9% of the shares.<br>• The purchaser of the vessels, HTC, is a subsidiary and controlled entity of the Company in which the Company directly owns 99.9% of the shares. |
| f | **Keterbukaan Informasi**<br>Information Disclosure : | : | Penyampaian Keterbukaan Informasi memenuhi ketentuan 31/2015<br>The Information Disclosure was submitted in compliance with Regulation No. 31/2015. |
| | | | KI 23 Juli 2025<br>Information Disclosure dated July 23, 2025. |

# Perubahan Peraturan Perundang-undangan yang Berpengaruh Signifikan Terhadap Perusahaan

## Changes in Laws and Regulations That Have A Significant Impact on the Company

Sepanjang tahun 2025, tidak terdapat perubahan peraturan perundang-undangan yang berpengaruh signifikan terhadap Perseroan.

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# Perubahan Kebijakan Akuntansi

## Changes in Accounting Policy

**Amandemen PSAK 221 tentang Pengaruh Perubahan Kurs Valuta Asing**
Amandemen PSAK 221 tentang Pengaruh Perubahan Kurs Valuta Asing

| | | |
|---|---|---|
| Penjelasan atas Perubahan Kebijakan Akuntansi yang Diberlakukan<br>Explanation of the Accounting Policy Change That Has Been Implemented | : | Penerapan standar dan interpretasi yang baru dan direvisi tidak menghasilkan perubahan besar terhadap kebijakan akuntansi Perseroan dan tidak memiliki dampak material pada jumlah yang dilaporkan untuk tahun keuangan saat ini atau sebelumnya.<br>The adoption of new and revised standards and interpretations did not result in any significant changes to the Company's accounting policies and had no material impact on the amounts reported for the current or prior fiscal years. |
| Dampak Kuantitatif Terhadap Perseroan<br>Quantitative Impact on the Company | : | Terdapat akun selisih kurs<br>There is an exchange rate difference account |
| Dampak Kualitatif Terhadap Perseroan<br>Qualitative Impact on the Company | : | Tidak ada dampak kualitatif<br>No qualitative impact |

# Prospek Usaha dan Proyeksi Kinerja Tahun 2026

Business Prospects and Performance Projections in 2026

## Prospek Usaha Tahun 2026

Dalam rangka memperkuat prospek pertumbuhan jangka panjang, PT Humpuss Maritim Internasional Tbk mengeksekusi strategi pengembangan armada secara terarah sebagai fondasi utama ekspansi usaha. Pada tahun 2025, Perseroan menargetkan akuisisi sejumlah kapal baru yang mencakup *oil & chemical tankers*, *tugboats*, dan kapal pendukung logistik LNG, dengan alokasi investasi sekitar USD39,57 juta. Penambahan armada ini ditujukan untuk meningkatkan kapasitas operasional, memperkuat layanan sewa kapal, serta memperluas jangkauan pasar domestik. Strategi tersebut mencerminkan fokus Perseroan dalam mendorong pertumbuhan volume usaha dan memperkuat pangsa pasar pada segmen pengangkutan energi dan kargo curah dalam beberapa tahun ke depan.

Sejalan dengan strategi diversifikasi usaha, Perseroan juga menyetujui penambahan kegiatan usaha di bidang pengelolaan kapal (*ship management*) melalui pembentukan entitas baru, yaitu PT Energi Maritim Internasional. Inisiatif ini direncanakan mulai memberikan kontribusi pendapatan pada periode 2026–2029. Pengembangan segmen ship management menandai perluasan model bisnis Perseroan dari fokus pada penyewaan kapal menjadi penyedia layanan pengelolaan teknis kapal pihak ketiga, yang memiliki potensi margin lebih tinggi serta karakteristik pendapatan berulang. Langkah ini diharapkan dapat memperkuat struktur pendapatan dan meningkatkan ketahanan bisnis terhadap siklus industri pelayaran.

Dari sisi prospek industri, pertumbuhan permintaan energi global, khususnya gas alam cair (LNG), diproyeksikan tetap kuat hingga tahun 2030. Peningkatan kebutuhan energi yang lebih bersih serta tekanan regulasi terhadap emisi sektor maritim mendorong pertumbuhan volume perdagangan dan layanan bunkering LNG. Kondisi ini membuka peluang jangka panjang bagi Perseroan untuk mengoptimalkan posisi pada segmen pengangkutan dan logistik LNG, termasuk pengembangan layanan pendukung dan *transshipment*.

Selain itu, prospek tarif angkutan (*freight rate*) pada segmen *oil tanker* diperkirakan tetap kondusif hingga pertengahan 2026, didukung oleh keterbatasan pasokan armada global dan permintaan yang stabil dari negara-negara eksportir utama. Lingkungan tarif yang relatif kuat memberikan peluang bagi Perseroan untuk mengamankan kontrak dengan tingkat sewa yang kompetitif, khususnya pada segmen *clean oil product* dan *tanker*, sehingga berpotensi meningkatkan kinerja pendapatan.

## Prospek Usaha Tahun 2026

Dalam rangka memperkuat prospek pertumbuhan jangka panjang, PT Humpuss Maritim Internasional Tbk mengeksekusi strategi pengembangan armada secara terarah sebagai fondasi utama ekspansi usaha. Pada tahun 2025, Perseroan menargetkan akuisisi sejumlah kapal baru yang mencakup oil & chemical tankers, tugboats, dan kapal pendukung logistik LNG, dengan alokasi investasi sekitar USD39,57 juta. Penambahan armada ini ditujukan untuk meningkatkan kapasitas operasional, memperkuat layanan sewa kapal, serta memperluas jangkauan pasar domestik. Strategi tersebut mencerminkan fokus Perseroan dalam mendorong pertumbuhan volume usaha dan memperkuat pangsa pasar pada segmen pengangkutan energi dan kargo curah dalam beberapa tahun ke depan.

Sejalan dengan strategi diversifikasi usaha, Perseroan juga menyetujui penambahan kegiatan usaha di bidang pengelolaan kapal (ship management) melalui pembentukan entitas baru, yaitu PT Energi Maritim Internasional. Inisiatif ini direncanakan mulai memberikan kontribusi pendapatan pada periode 2026–2029. Pengembangan segmen ship management menandai perluasan model bisnis Perseroan dari fokus pada penyewaan kapal menjadi penyedia layanan pengelolaan teknis kapal pihak ketiga, yang memiliki potensi margin lebih tinggi serta karakteristik pendapatan berulang. Langkah ini diharapkan dapat memperkuat struktur pendapatan dan meningkatkan ketahanan bisnis terhadap siklus industri pelayaran.

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Aspek keberlanjutan juga menjadi bagian integral dari strategi pengembangan usaha Perseroan. Industri pelayaran global menghadapi tuntutan regulasi lingkungan yang semakin ketat, termasuk kebijakan pengurangan emisi yang ditetapkan oleh International Maritime Organization (IMO). Menyikapi hal tersebut, Perseroan mengintegrasikan prinsip *environmental, social, and governance* (ESG) serta pemanfaatan teknologi digital dalam operasional armada dan pengelolaan kapal. Inisiatif ini menjadi elemen penting dalam strategi kompetitif jangka menengah dan panjang, guna memastikan kepatuhan terhadap regulasi, meningkatkan efisiensi operasional, dan memperkuat posisi Perseroan di tengah transformasi industri maritim global.

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## Rencana Kerja dan Proyeksi Kinerja Tahun 2026

## 2026 Work Plan And Performance Projections

| | Satuan<br>Unit | Realisasi 2025<br>2025 Targets | Target 2026<br>2026 Target | Perbandingan Realisasi 2025 dan Target 2026 (%)<br>Comparison of 2025 Actual Results and 2026 Targets (%) |
|---|---|---|---|---|
| **Laba Rugi**<br>Profit and Loss | | | | |
| Pendapatan<br>Revenues | USD-ribu<br>thousand USD | 128.150 | 379.791 | 296,36 |
| Laba Tahun Berjalan<br>Net Income for the Current Year | USD-ribu<br>thousand USD | 3.210 | 11.734 | 365,51 |
| **Posisi Keuangan**<br>Financial Position | | | | |
| Jumlah Aset<br>Total Assets | USD-ribu<br>thousand USD | 346.160 | 508.885 | 147,01 |
| Jumlah Liabilitas<br>Total Liabilities | USD-ribu<br>thousand USD | 173.286 | 313.999 | 181,20 |
| Jumlah Ekuitas<br>Total Equity | USD-ribu<br>thousand USD | 172.874 | 194.886 | 112,73 |
| **Struktur Modal**<br>Capital Structure | | | | |
| Debt to Equity Ratio | Persentase<br>Percentage | 100,24 | 161,12 | 160,74 |
| **Dividen** | | | | |
| Pembayaran Dividen<br>Dividend Payment | | ... | ... | ... |

Setelah tahun 2025 difokuskan sebagai periode investasi dan penguatan kapasitas operasional, Perseroan memasuki tahun 2026 dengan fokus pada optimalisasi pemanfaatan aset produktif, peningkatan utilisasi armada, serta penguatan portofolio bisnis guna menghasilkan pertumbuhan yang lebih tinggi dan berkelanjutan. Investasi yang telah direalisasikan pada tahun sebelumnya diharapkan mulai memberikan kontribusi yang lebih optimal terhadap pendapatan, profitabilitas, dan nilai tambah bagi seluruh pemangku kepentingan.

Following 2025, which was focused as a period of investment and operational capacity enhancement, the Company is entering 2026 with a focus on optimizing the utilization of productive assets, increasing fleet utilization, and strengthening its business portfolio to achieve higher and more sustainable growth. Investments realized in the previous year are expected to begin making a more meaningful contribution to revenue, profitability, and value creation for all stakeholders.

Perseroan menargetkan pendapatan sebesar USD379,79 juta pada tahun 2026, meningkat signifikan dibandingkan realisasi tahun 2025 yang sebesar USD128,15 juta. Target tersebut mencerminkan optimisme Perseroan terhadap meningkatnya utilisasi armada, bertambahnya kapasitas operasional dari aset-aset baru yang telah diinvestasikan, serta meningkatnya kontribusi dari pengembangan segmen usaha dan diversifikasi portofolio bisnis. Selain itu, Perseroan akan terus memperluas kerja sama dengan pelanggan eksisting maupun pelanggan baru untuk memperkuat pertumbuhan pendapatan.

The Company is targeting revenue of USD379.79 million in 2026, representing a significant increase compared to the 2025 realization of USD128.15 million. This target reflects the Company's optimism regarding higher fleet utilization, increased operational capacity from newly invested assets, and the growing contribution from business segment development and business portfolio diversification. In addition, the Company will continue to expand its cooperation with both existing and new customers to further strengthen revenue growth.

Sejalan dengan peningkatan pendapatan, laba tahun berjalan ditargetkan mencapai USD11,73 juta, meningkat dibandingkan realisasi tahun 2025 yang sebesar USD3,21 juta. Target tersebut didukung oleh strategi peningkatan efisiensi operasional, optimalisasi utilisasi aset produktif, pengendalian biaya, serta mulai terealisasinya manfaat ekonomi dari investasi yang telah dilakukan sepanjang tahun 2025. Perseroan juga akan terus melakukan pengelolaan struktur pendanaan secara optimal untuk mengendalikan biaya keuangan dan meningkatkan profitabilitas.

In line with the targeted increase in revenue, profit for the year is projected to reach USD11.73 million, compared to the 2025 realization of USD3.21 million. This target is supported by strategies to improve operational efficiency, optimize the utilization of productive assets, control costs, and realize the economic benefits of investments made throughout 2025. The Company will also continue to optimize its financing structure to control finance costs and improve profitability.

Dari sisi posisi keuangan, total aset ditargetkan mencapai USD508,89 juta, meningkat dibandingkan realisasi tahun 2025 yang sebesar USD346,16 juta. Peningkatan tersebut mencerminkan komitmen Perseroan untuk melanjutkan investasi pada aset produktif yang mendukung pertumbuhan usaha dan memperkuat daya saing jangka panjang.

From a financial position perspective, total assets are targeted to reach USD508.89 million, an increase compared to the 2025 realization of USD346.16 million. This increase reflects the Company's commitment to continuing its investments in productive assets that support business growth and strengthen its long-term competitiveness.

Sejalan dengan strategi ekspansi tersebut, total liabilitas diproyeksikan meningkat menjadi USD314,00 juta, terutama untuk mendukung kebutuhan pembiayaan investasi dan pengembangan usaha. Meskipun demikian, Perseroan tetap berkomitmen menjaga struktur pendanaan yang sehat melalui pengelolaan arus kas yang disiplin, pengendalian risiko keuangan, serta keseimbangan antara sumber pendanaan internal dan eksternal.

In line with this expansion strategy, total liabilities are projected to increase to USD314.00 million, primarily to support investment financing requirements and business development. Nevertheless, the Company remains committed to maintaining a sound financing structure through disciplined cash flow management, prudent financial risk management, and a balanced mix of internal and external funding sources.

Di sisi lain, total ekuitas ditargetkan meningkat menjadi USD194,89 juta, yang mencerminkan ekspektasi peningkatan laba ditahan sebagai hasil dari membaiknya kinerja operasional serta kemampuan Perseroan dalam menciptakan nilai tambah bagi pemegang saham.

On the other hand, total equity is targeted to increase to USD194.89 million, reflecting the expected growth in retained earnings resulting from improved operational performance and the Company's ability to create added value for shareholders.

Dalam aspek struktur permodalan, Perseroan menargetkan Debt to Equity Ratio (DER) sebesar 161 ,12% lebih tinggi dibandingkan realisasi tahun 2025 yang sebesar 100,24%. Target tersebut menunjukkan komitmen Perseroan untuk memperkuat struktur modal melalui peningkatan ekuitas dan pengelolaan liabilitas yang lebih optimal. Seiring dengan meningkatnya laba dan arus kas operasional, Perseroan berharap rasio leverage dapat menurun sehingga struktur permodalan menjadi lebih kuat dan memberikan fleksibilitas yang lebih besar dalam mendukung pertumbuhan usaha di masa mendatang.

From a capital structure perspective, the Company is targeting a Debt to Equity Ratio (DER) of 161.12% times, higher than the 2025 realization of 100,24%. This target demonstrates the Company's commitment to strengthening its capital structure through increased equity and more effective liability management. As profitability and operating cash flows improve, the Company expects its leverage ratio to decline, resulting in a stronger capital structure and greater financial flexibility to support future business growth.

Secara keseluruhan, target kinerja tahun 2026 mencerminkan transformasi Perseroan dari fase Investment Year menuju fase Value Creation. Perseroan optimistis bahwa investasi pada armada, aset produktif, dan diversifikasi usaha yang telah direalisasikan sepanjang tahun 2025 akan mulai memberikan kontribusi yang lebih signifikan terhadap pertumbuhan pendapatan, peningkatan profitabilitas, serta penguatan struktur keuangan. Dengan tetap mengedepankan prinsip kehati-hatian, tata kelola perusahaan yang baik, dan disiplin dalam pengelolaan risiko, Perseroan yakin mampu menciptakan pertumbuhan yang berkelanjutan dan meningkatkan nilai bagi seluruh pemegang saham.

Overall, the Company's 2026 performance targets reflect its transformation from the Investment Year phase to the Value Creation phase. The Company is optimistic that the investments in its fleet, productive assets, and business diversification realized throughout 2025 will begin making a more significant contribution to revenue growth, improved profitability, and a stronger financial structure. By continuing to uphold the principles of prudence, good corporate governance, and disciplined risk management, the Company is confident in its ability to achieve sustainable growth and enhance value for all shareholders.

05

# Tata Kelola Perusahaan

## Corporate Governance


| | |
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TRIPUTRA

# Perkembangan Penerapan Tata Kelola Perusahaan di Lingkup HUMI

## Development of Corporate Governance Implementation within HUMI

HUMI berkomitmen untuk menjadikan prinsip Tata Kelola Perusahaan yang Baik atau *Good Corporate Governance* (GCG) sebagai landasan utama dalam kegiatan operasional Perseroan sehari-hari. Sebagai Perusahaan Publik, HUMI berkomitmen untuk mengikuti sejumlah regulasi untuk menjaga transparansi dan akuntabilitas dalam operasional Perseroan agar kepercayaan investor terus meningkat.

HUMI is committed to making the principles of Good Corporate Governance (GCG) the primary foundation in the Company's daily operational activities. As a Public Company, HUMI is committed to complying with various regulations to maintain transparency and accountability in its operations, thereby strengthening investor confidence.

Sepanjang tahun 2025, HUMI melakukan penguatan atas penerapan tata kelola pada jajaran Dewan Komisaris dan Direksi, serta seluruh karyawan. Penetapan budaya ini dimulai dari komitmen jajaran Dewan Komisaris dan Direksi yang tercantum dalam Visi dan Misi, Nilai Perusahaan, Pedoman Dewan Komisaris dan Direksi, Piagam Internal Audit, Pakta Integritas, Kode Etik dan Perilaku Kepegawaian, Kebijakan Anti-Suap dan Korupsi, serta berbagai kebijakan dan ketentuan lain yang menunjukkan komitmen HUMI atas pelaksanaan tata kelola.

Throughout 2025, HUMI strengthened the implementation of governance across the Board of Commissioners, the Board of Directors, and all employees. The establishment of this culture begins with the commitment of the Board of Commissioners and the Board of Directors as reflected in the Vision and Mission, Company Values, Board of Commissioners and Board of Directors Charter, Internal Audit Charter, Integrity Pact, Code of Conduct and Employee Code of Behavior, Anti-Bribery and Corruption Policy, as well as various other policies and regulations that demonstrate HUMI's commitment to governance implementation.

### Landasan penerapan tata kelola perusahaan

Penerapan Tata Kelola Perusahaan yang Baik pada Perseroan berdasarkan pada ketentuan dan peraturan perundang-undangan yang berlaku, di antaranya:

1. Undang-undang Republik Indonesia No. 40 tahun 2007 tentang Perseroan Terbatas.
2. Undang-undang Republik Indonesia No. 8 Tahun 1995 tentang Pasar Modal.
3. POJK dan SEOJK khususnya mengenai Tata Kelola, Laporan Tahunan, dan berbagai POJK dan SEOJK yang terkait dengan tata kelola.
4. ASEAN Corporate Governance Scorecard (ACGS) yang dikeluarkan ASEAN Capital Market Forum (ACMF).
5. Pedoman Umum Governansi Korporat Indonesia (PUGKI) yang dikeluarkan oleh Komite Nasional Kebijakan Governance 2021.
6. Anggaran Dasar Perseroan dan Keputusan Rapat Umum Pemegang Saham (RUPS).
7. Pedoman Penerapan Tata Kelola HUMI.

### Foundation for the implementation of corporate governance

The implementation of Good Corporate Governance in the Company is based on prevailing laws and regulations, including:

1. Law of the Republic of Indonesia No. 40 of 2007 concerning Limited Liability Companies.
2. Law of the Republic of Indonesia No. 8 of 1995 concerning Capital Markets.
3. Financial Services Authority Regulations (POJK) and Financial Services Authority Circular Letters (SEOJK), particularly those related to Corporate Governance, Annual Reports, and other relevant POJK and SEOJK.
4. The ASEAN Corporate Governance Scorecard (ACGS) issued by the ASEAN Capital Market Forum (ACMF).
5. Indonesian Code of Corporate Governance (PUGKI) issued by the National Committee on Governance Policy (KNKG) in 2021.
6. The Company's Articles of Association and Resolutions of the General Meeting of Shareholders (GMS).
7. HUMI's Corporate Governance Implementation Guidelines.

## Komitmen atas Prinsip Tata Kelola Perusahaan

Pelaksanaan tata kelola perusahaan yang dilakukan secara baik dan efektif menjadi cermin bahwa proses bisnis dan tata kelola telah berjalan secara sehat dan sesuai dengan ketentuan dan peraturan yang berlaku. Dengan pelaksanaan tata kelola perusahaan yang baik dan efektif, Perseoan berkeyakinan mampu membangun kesinambungan usaha dan memberikan nilai tambah bagi para pemegang saham, dan pemangku kepentingan lainnya serta menjaga kelangsungan lingkungan dan masyarakat sekitar.

Perseroan secara konsisten berupaya untuk menegakkan prinsip-prinsip inti GCG sebagaimana didefinisikan oleh Organisation for Economic Cooperation and Development (OECD): *Transparancy, Accountability, Responsibility, Independency* dan *Fairness.*

Selain itu, Perseroan juga telah mengadaptasi 4 (empat) pilar governansi korporat sesuai Pedoman Umum Governansi Korporat Indonesia (PUGKI) yang dikeluarkan Komite Nasional Kebijakan Governance pada 2021, yaitu:

## Commitment To The Principles Of Corporate Governance

The implementation of corporate governance in a proper and effective manner reflects that the Company's business processes and governance have been conducted in a sound manner and in compliance with applicable laws and regulations. Through the effective implementation of corporate governance, the Company believes it can build business sustainability and create added value for shareholders and other stakeholders, while also safeguarding the sustainability of the environment and surrounding communities.

The Company consistently strives to uphold the core principles of GCG as defined by the Organisation for Economic Co-operation and Development (OECD): Transparency, Accountability, Responsibility, Independency, and Fairness.

In addition, the Company has adopted the four (4) pillars of corporate governance in accordance with the Indonesian Code of Corporate Governance (PUGKI) issued by the National Committee on Governance Policy (KNKG) in 2021, namely:

**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 commitments, and continuously builds and maintains moral values and trust. The corporation considers 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 intervened by other parties.

**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. Therefore, the corporation must be managed properly, measurably, and in accordance with corporate interests while still considering the interests of shareholders and stakeholders. Accountability is a prerequisite for achieving sustainable performance.

**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.
To maintain objectivity in conducting business, the corporation provides material and relevant information in a manner that is easily accessible and understandable to stakeholders. The corporation takes the initiative to disclose not only matters required by laws and regulations but also important information for decision-making by shareholders, creditors, and other stakeholders.

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Transparency

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To maintain objectivity in conducting business, the corporation provides material and relevant information in a manner that is easily accessible and understandable to stakeholders. The corporation takes the initiative to disclose not only matters required by laws and regulations but also important information for decision-making by shareholders, creditors, and other stakeholders.

**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 carrying out its responsibilities toward society and the environment to contribute to sustainable development through collaboration with all relevant stakeholders, aiming to improve their quality of life in a manner aligned with business interests and sustainable development agendas.

## Jejak Langkah Penerapan Tata Kelola Perusahaan

## Corporate Governance Structure And Processes

### 2022

Penetapan infrastruktur tata kelola (penyusunan pedoman penerapan tata kelola perusahaan yang baik, piagam Dewan Komisaris, piagam Direksi, Piagam Komite Audit, Piagam Komite Nominasi dan Remunerasi, dan Piagam Internal Audit).
Establishment of governance infrastructure (development of Good Corporate Governance implementation guidelines, Board of Commissioners Charter, Board of Directors Charter, Audit Committee Charter, Nomination and Remuneration Committee Charter, and Internal Audit Charter).

### 2023

- Menjadi Perusahaan Publik *(Go Public)*.
- Penerbitan 24 Pedoman Tata Kelola yang akan menjadi fondasi penerapan tata kelola oleh HUMI dan Entitas Anak.
- Became a Public Company (Go Public).
- Issuance of 24 Corporate Governance Guidelines that serve as the foundation for governance implementation by HUMI and its Subsidiaries.

### 2024

- Pembentukan Departemen Sustainability yang akan menjalankan ESG HUMI.
- Sertifikasi ISO 37301:2021 *Compliance Management System* (CMS)
- Memperoleh status *Verified* pada Indeks Integritas Bisnis Lestari 2025 dengan Status *Verified* untuk sektor energi dalam penerapan prinsip-prinsip ESG dan komitmen dalam meningkatkan integritas bisnis.
- Penerbitan 10 pedoman GCG, serta menyempurnakan 12 pedoman GCG.
- Establishment of the Sustainability Department to implement HUMI's ESG initiatives.
- ISO 37301:2021 Compliance Management System (CMS) certification.
- Achieved Verified status in the 2025 Sustainable Business Integrity Index with Verified status for the energy sector in the implementation of ESG principles and commitment to enhancing business integrity.
- Issuance of 10 GCG guidelines and refinement of 12 GCG guidelines.

### 2025

- Penandatanganan Deklarasi Pakta Integritas oleh Dewan Komisaris, Direksi dan Karyawan secara tahunan.
- Pembentukan Komite ESG yang akan mengawasi implementasi ESG oleh HUMI.
- Penerbitan Piagam Komite ESG serta melengkapi dan/atau menyempurnakan beberapa kebijakan internal terkait GCG
- Penyelenggaraan RUPS Tahunan, RUPS Luar Biasa secara hybrid menggunakan aplikasi eASY.KSEI (penggunaan *live streaming* webinar tayangan RUPS). Penyelenggaraan Paparan Publik secara online menggunakan teknologi konferensi video.
- Penilaian implementasi GCG melalui metode *self-assesment.*
- Annual signing of the Integrity Pact Declaration by the Board of Commissioners, Board of Directors, and Employees.
- Establishment of the ESG Committee to oversee ESG implementation by HUMI.
- Issuance of the ESG Committee Charter and enhancement and/or refinement of several internal policies related to GCG.
- Conduct of the Annual GMS and Extraordinary GMS in a hybrid format using the eASY.KSEI application (utilizing live streaming webinar for GMS proceedings). Conduct of Public Expose online using video conferencing technology.
- Assessment of GCG implementation through a self-assessment method.

## Struktur dan Proses Tata Kelola

### Struktur Tata Kelola Perusahaan

Struktur Tata Kelola HUMI terdiri dari organ utama meliputi Rapat Umum Pemegang Saham, Dewan Komisaris, dan Direksi serta organ pendukung Dewan Komisaris dan Direksi. Dewan Komisaris dibantu oleh 3 Komite, yaitu Komite Audit, Komite Nominasi dan Remunerasi, dan Komite Environment, Social & Governance (ESG). Sementara itu, Direksi dibantu oleh Internal Audit, Sekretaris Perusahaan, Corporate FAT & IR, Corporate Pengembangan Usaha, serta Direksi Anak Usaha yang terbagi menjadi 6 (enam) segmen utama.

Struktur Tata Kelola HUMI disusun untuk menetapkan kejelasan dan pemisahan tugas dan tanggung jawab serta mekanisme dan alur pelaksanaan pengambilan keputusan dan pelaporan dalam organ-organ yang ada di HUMI. Struktur Tata Kelola yang memadai akan mendukung proses penerapan prinsip GCG menghasilkan pencapaian yang sesuai dengan harapan para pemangku kepentingan.

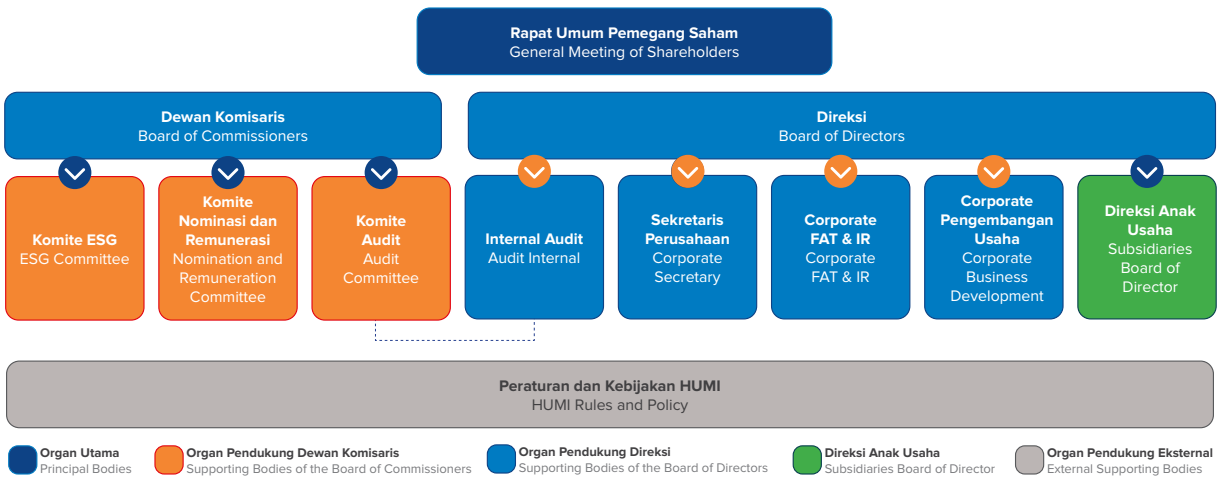
## Corporate Governance Structure

### Corporate Governance Structure

HUMI's Corporate Governance structure consists of the main organs, namely the General Meeting of Shareholders, the Board of Commissioners, and the Board of Directors, as well as supporting organs of the Board of Commissioners and the Board of Directors. The Board of Commissioners is supported by 3 Committees, namely the Audit Committee, the Nomination and Remuneration Committee, and the Environment, Social & Governance (ESG) Committee. Meanwhile, the Board of Directors is supported by the Internal Audit, Corporate Secretary, Corporate FAT & IR, Corporate Business Development, as well as Subsidiary Directors divided into 6 (six) main segments.

HUMI's Corporate Governance structure is designed to ensure clarity and segregation of duties and responsibilities, as well as mechanisms and workflows for decision-making and reporting within HUMI's organs. An adequate Corporate Governance structure will support the implementation of GCG principles and achieve outcomes aligned with the expectations of stakeholders.

**Struktur Tata Kelola**
Corporate Governance Structure




### Soft Structure Tata Kelola Perusahaan

Dalam mendukung efektivitas pelaksanaan tugas dan tanggung jawab Organ Perseroan, HUMI secara berkala akan menyempurnakan dan mengkaji efektivitas soft structure tata kelola yang terdiri dari perangkat dan kebijakan tata kelola perusahaan untuk memastikan penerapan tata kelola dilakukan secara optimal dan sesuai dengan perkembangan dunia usaha yang dinamis.

### Corporate Governance Soft Structure

To support the effective execution of the duties and responsibilities of the Company's organs, HUMI periodically enhances and evaluates the effectiveness of its corporate governance soft structure, which consists of governance tools and policies, to ensure that governance implementation is carried out optimally and in line with the dynamic developments of the business environment.

## Penilaian Penerapan GCG

Penilaian GCG untuk memastikan HUMI mematuhi standar etika bisnis, peraturan, dan kebijakan yang berlaku, sehingga menciptakan tingkat transparansi yang tinggi dalam keputusan dan tindakan HUMI. Penilaian GCG juga membantu membangun kepercayaan para pemangku kepentingan. HUMI melakukan penilaian atas kualitas penerapan GCG, secara mandiri (self-assesment) untuk mendapatkan hasil penilaian yang lebih independen.

## Self-Assessment/Penilaian Sendiri ASEAN Corporate Governance Scorecard (ACGS)

Penilaian berdasarkan kriteria ASEAN Corporate Governance Scorecard (ACGS) mengadopsi prinsip-prinsip Corporate Governance yang dikeluarkan oleh The Organisation for Economic Cooperation and Development (OECD). ACGS merupakan salah satu inisiatif dari ASEAN Capital Market Forum (ACMF) yang didukung oleh Asian Development Bank (ADB) untuk meningkatkan praktik tata kelola perusahaan tercatat di ASEAN.

Prosedur penilaian ACGS dilakukan melalui reviu atas dokumen dan informasi yang disediakan HUMI untuk masyarakat, meliputi Organ Perseroan termasuk Rapat Umum Pemegang Saham (RUPS), Dewan Komisaris dan Direksi, kebijakan, pedoman dan prosedur yang berkaitan dengan penerapan GCG, praktik pengungkapan informasi dan transparansi kepada pemangku kepentingan dan implementasi tata kelola Perusahaan dalam kegiatan operasioal dan pengambilan keputusan strategis.

Metodologi penilaian terdiri dari 2 (dua) tingkat yaitu:

1. Level 1: merupakan penilaian atas pemenuhan praktik dasar tata kelola perusahaan yang mencakup indikator-indikator utama (mandatory items) dan praktik yang dianjurkan sesuai dengan prinsip-prinisp ACGS.
2. Level 2: merupakan penilaian lanjutan yang mencerminkan kualitas penerapan GCG secara lebih mendalam melalui indikator bonus dan penalti yang meggambarkan keunggulan praktik tata kelola maupun potensi kelemahan yang perlu menjadi perhatian.

Kriteria penilaian ACGS versi Oktober 2023 terdiri dari aspek kriteria yang meliputi Rights and Equitable Treatment of Shareholder, Sustainability and Resilliance, Disclosure and Transparancy dan Responsibilties of the Board.

## Assessment of GCG Implementation

The GCG assessment is conducted to ensure that HUMI complies with business ethics standards, applicable regulations, and policies, thereby creating a high level of transparency in the Company's decisions and actions. The GCG assessment also helps build the trust of stakeholders. HUMI conducts an assessment of the quality of its GCG implementation through a self-assessment approach to obtain more independent evaluation results.

## Self-Assessment of the ASEAN Corporate Governance Scorecard (ACGS)

The assessment based on the ASEAN Corporate Governance Scorecard (ACGS) criteria adopts Corporate Governance principles issued by the Organisation for Economic Co-operation and Development (OECD). The ACGS is an initiative of the ASEAN Capital Market Forum (ACMF), supported by the Asian Development Bank (ADB), aimed at improving corporate governance practices among listed companies in ASEAN.

The ACGS assessment procedure is carried out through a review of documents and information provided by HUMI to the public, including the Company's organs such as the General Meeting of Shareholders (GMS), the Board of Commissioners and the Board of Directors, as well as policies, guidelines, and procedures related to GCG implementation, disclosure and transparency practices to stakeholders, and the implementation of corporate governance in operational activities and strategic decision-making.

The assessment methodology consists of 2 (two) levels:

1. Level 1: an assessment of compliance with basic corporate governance practices, covering key indicators (mandatory items) and recommended practices in accordance with ACGS principles.
2. Level 2: an advanced assessment reflecting the quality of GCG implementation in greater depth through bonus and penalty indicators that illustrate governance excellence and potential weaknesses requiring attention.

The ACGS assessment criteria (October 2023 version) consist of aspects including Rights and Equitable Treatment of Shareholders, Sustainability and Resilience, Disclosure and Transparency, and Responsibilities of the Board.

Penilaian dilakukan oleh Konsultan Independen yang ditunjuk oleh Perusahaan. Berdasarkan penilaian ini, kinerja tingkat kepatuhan HUMI berdasarkan kriteria ACGS di tahun 2025 terpenuhi 218 pertanyaan dengan rincian sebagai berikut:

The assessment is conducted by an Independent Consultant appointed by the Company. Based on this assessment, HUMI's level of compliance with ACGS criteria in 2025 achieved 218 points, with details as follows:

| No | Aspek<br>Aspect | Jumlah Item Pertanyaan<br>Number of Items | Bobot Penilaian<br>Weight | Perolehan Skor<br>Score |
|---|---|---|---|---|
| A | Hak dan Perlakuan Adil terhadap Pemegang Saham<br>Rights and Equitable Treatment of Shareholders | 31 | 20% | 19,29 |
| B | Keberlanjutan dan Ketahanan<br>Sustainability and Resilience | 22 | 15% | 13,64 |
| C | Pengungkapan dan Transparansi<br>Disclosure and Transparency | 34 | 25% | 22,79 |
| D | Tanggung Jawab Dewan<br>Responsibilities of the Board | 87 | 40% | 38,06 |
| | Total nilai<br>Total Score | 174 | 100% | 93,78 |
| | Bonus | 18 | - | 10 |
| | Penalty | 26 | - | 0 |
| | **Jumlah**<br>Total | **218** | **-** | **103,78** |

Perseroan telah memperoleh penilaian ACGS dari Konsultan Independen dengan perolehan skor 103,78.

The Company has obtained an ACGS assessment from Independent Consultant with a score of 103,78.

## Rekomendasi dan Tindak Lanjut

## Recommendations and Follow-up

Rekomendasi dan tindak lanjut yang dilakukan HUMI atas penilaian penerapan GCG berdasarkan ACGS, di antaranya:

Recommendations and follow-up actions undertaken by HUMI based on the GCG implementation assessment using ACGS include:

| Rekomendasi<br>Recommendation | Tindak Lanjut<br>Follow-up |
|---|---|
| Rekomendasi Umum<br>General Recommendation | |
| **1. Penyempurnaan Dokumen Tata Kelola dan Kepatuhan**<br>**Improvement of Corporate Governance and Compliance Documents**<br><br>Regulasi Perusahaan perlu melakukan penyempurnaan secara menyeluruh terhadap seluruh dokumen tata kelola dan regulasi internal, termasuk mekanisme pemutakhiran dan kontrol kepatuhan, guna memastikan bahwa kewajiban pelaporan kepada regulator dapat dipenuhi secara tepat waktu, akurat, dan sesuai ketentuan perundang-undangan yang berlaku.<br>The Company needs to comprehensively improve all corporate governance documents and internal regulations, including the mechanisms for updating documents and monitoring compliance, to ensure that reporting obligations to regulators are fulfilled in a timely, accurate, and legally compliant manner. | **Akan ditindaklanjuti**<br>Pending follow-up |
| **2. Assurance Pihak Ketiga atas Laporan Keberlanjutan dan Pengungkapan ESG**<br>**Third-Party Assurance for Sustainability Reports and ESG Disclosures**<br><br>Untuk meningkatkan kredibilitas dan keandalan informasi keberlanjutan, Perusahaan perlu memastikan bahwa penyusunan Laporan Keberlanjutan beserta pengungkapan ESG memperoleh *assurance* dari pihak ketiga independen sesuai standar profesional yang diakui.<br>To enhance the credibility and reliability of sustainability information, the Company needs to ensure that its Sustainability Report and ESG disclosures obtain assurance from an independent third party in accordance with recognized professional standards. | **Akan ditindaklanjuti**<br>Pending follow-up |
| **3. Penguatan Peran Komite-komite di Bawah Dewan Komisaris**<br>**Strengthening the Role of Committees Under the Board of Commissioners**<br><br>Direkomendasikan agar Perusahaan memperkuat efektivitas Komite Komite Dewan Komisaris melalui peningkatan kapasitas, kejelasan mandat, kualitas pelaporan, dan frekuensi pemantauan atas area pengawasan strategis Dewan Komisaris. serta mempertimbangkan adanya Dewan Komisaris Independen Wanita.<br>It is recommended that the Company strengthen the effectiveness of the Board of Commissioners' Committees by enhancing their capacity, clarifying their mandates, improving reporting quality, and increasing the frequency of oversight of the Board's strategic supervisory areas. The Company should also consider the appointment of a female Independent Commissioner. | **Akan ditindaklanjuti**<br>Pending follow-up |

| Rekomendasi<br>Recommendation | Tindak Lanjut<br>Follow-up |
|---|---|
| **4. Pemeliharaan Kepatuhan terhadap Kode Etik, Anti-Gratifikasi, dan *Whistle Blowing System.***<br>**Maintaining Compliance with the Code of Ethics, Anti-Gratuity Program, and Whistleblowing System**<br><br>Perusahaan direkomendasikan untuk secara konsisten mempertahankan dan meningkatkan implementasi Kode Etik, Program Pengendalian Gratifikasi, serta *Whistle Blowing System*, melalui penguatan sosialisasi, mekanisme pelaporan yang aman, serta penegakan disiplin yang berkesinambungan.<br>The Company is recommended to consistently maintain and strengthen the implementation of its Code of Ethics, Anti-Gratuity Program, and Whistleblowing System through enhanced awareness programs, secure reporting mechanisms, and the consistent enforcement of disciplinary measures. | **Akan ditindaklanjuti**<br>Pending follow-up |
| **Rekomendasi Khusus**<br>Special Recommendation | |
| **1. Keterbukaan Informasi Akuntan Publik**<br>**Public Disclosure of Public Accountant Information**<br><br>Perusahaan perlu mengungkapkan secara publik CV dan profil Akuntan Publik serta calon KAP melalui laporan tahunan, situs web, dan dokumen RUPS berikutnya.<br>The Company should publicly disclose the curriculum vitae and profiles of the Public Accountant and prospective Public Accounting Firm (KAP) through its Annual Report, corporate website, and future General Meeting of Shareholders (GMS) documents. | **Akan ditindaklanjuti**<br>Pending follow-up |
| **2. Kriteria Pemilihan Vendor Berkelanjutan**<br>**Sustainable Vendor Selection Criteria**<br><br>Perusahaan perlu menyempurnakan pedoman pemilihan vendor dengan memasukkan kriteria lingkungan, risiko iklim, dan prinsip keberlanjutan dalam proses seleksi pihak ketiga.<br>The Company should enhance its vendor selection guidelines by incorporating environmental criteria, climate risk considerations, and sustainability principles into the third-party selection process. | **Akan ditindaklanjuti**<br>Pending follow-up |
| **3. Kuorum Pengambilan Keputusan**<br>**Decision-Making Quorum**<br><br>Perusahaan perlu menyesuaikan ketentuan kuorum pengambilan keputusan strategis dalam Anggaran Dasar dan Board Manual agar selaras dengan praktik tata kelola terbaik.<br>The Company should revise the quorum requirements for strategic decision-making in its Articles of Association and Board Manual to align with best corporate governance practices. | **Akan ditindaklanjuti**<br>Pending follow-up |
| **4. Kebijakan Imbalan Jangka Panjang**<br>**Long-Term Remuneration Policy**<br><br>Perusahaan perlu menyusun dan mengimplementasikan kebijakan imbalan jangka panjang yang dikaitkan dengan kinerja jangka panjang dan keberlanjutan perusahaan.<br>The Company should develop and implement a long-term remuneration policy linked to the Company's long-term performance and sustainability objectives. | **Akan ditindaklanjuti**<br>Pending follow-up |
| **5. Pengungkapan Remunerasi Individu**<br>**Individual Remuneration Disclosure**<br><br>Perusahaan perlu mengungkapkan remunerasi Direksi dan Komisaris secara individual atau dalam rentang yang jelas dalam laporan tahunan.<br>The Company should disclose the remuneration of each member of the Board of Directors and Board of Commissioners individually, or within clearly defined remuneration bands, in the Annual Report. | **Akan ditindaklanjuti**<br>Pending follow-up |
| **6. Rincian Jenis Keputusan**<br>**Specification of Decision Types**<br><br>Perusahaan perlu menetapkan secara jelas keptutusan yang memerlukan persetujuan Dewan Komisaris dalam *Board Manual.*<br>The Company should clearly define, in the Board Manual, the types of decisions that require the approval of the Board of Commissioners. | **Akan ditindaklanjuti**<br>Pending follow-up |
| **7. Komisaris Independen**<br>**Independent Commissioner**<br><br>Perusahaan perlu mempertimbangkan Komisaris Utama Perusahaan merupakan Komisaris Independen.<br>The Company should consider appointing an Independent Commissioner as the President Commissioner. | **Akan ditindaklanjuti**<br>Pending follow-up |
| ***8. Sustainability Reporting Assurance***<br>**Sustainability Reporting Assurance**<br><br>Perusahaan melaksanakan *Third-party Assurance* untuk meningkatkan kredibilitas laporan SR dan ESG dengan tingkat *Limited* atau *Reasonable Assurance* oleh *Assurance Service Provider* terakreditasi (AA1000AS, ISAE 3000).<br>The Company should obtain third-party assurance to enhance the credibility of its Sustainability Report and ESG disclosures through either Limited Assurance or Reasonable Assurance provided by an accredited Assurance Service Provider in accordance with AA1000AS or ISAE 3000 standards. | **Akan ditindaklanjuti**<br>Pending follow-up |

## Penilaian Sendiri SEOJK No. 32/SEOJK.04/2015

HUMI juga melakukan penilaian GCG berdasarkan kriteria SEOJK No. 32/SEOJK.04/2015 tentang Pedoman Tata Kelola Perusahaan Terbuka dan kriteria Pedoman Umum Governansi Korporat Indonesia (PUGKI) 2021, dan memperoleh hasil sebagai berikut:

## Self-Assessment of SEOJK No. 32/SEOJK.04/2015

HUMI also conducted a GCG assessment based on the criteria of SEOJK No. 32/SEOJK.04/2015 concerning Guidelines for Corporate Governance of Public Companies and the criteria of the Indonesian Code of Corporate Governance (PUGKI) 2021, and obtained the following results:

**SEOJK No. 32/SEOJK.04/2015 tentang Pedoman Tata Kelola Perusahaan Terbuka**
SEOJK No. 32/SEOJK.04/2015 concerning Guidelines for Corporate Governance of Public Companies

| No | Aspek<br>Aspect | Prinsip<br>Principles | Rekomendasi<br>Recommendations | Comply | Explain |
|---|---|---|---|---|---|
| 1 | Hubungan Perusahaan Terbuka dengan Pemegang Saham dalam Menjamin Hak-hak Pemegang Saham<br>Relationship of the Public Company with Shareholders in Ensuring Shareholders' Rights | 2 | 5 | 5 | 0 |
| 2 | Fungsi dan Peran Dewan Komisaris<br>Functions and Roles of the Board of Commissioners | 2 | 6 | 6 | 0 |
| 3 | Fungsi dan Peran Direksi<br>Functions and Roles of the Board of Directors | 2 | 6 | 6 | 0 |
| 4 | Keterbukaan Informasi<br>Disclosure of Information | 2 | 8 | 8 | 0 |
| | **Jumlah Nilai**<br>Total Score | **8** | **25** | **25** | **0** |

**PUGKI - Pedoman Umum Governansi Korporat Indonesia 2021**
PUGKI – Indonesian Code of Corporate Governance 2021

| No | Aspek<br>Aspect | Prinsip<br>Principles | Pencapaian 2025<br>2025 Achievement | Rekomendasi<br>Recommendations |
|---|---|---|---|---|
| 1 | Peran dan Tanggung Jawab Direksi dan Dewan Komisaris<br>Roles and Responsibilities of the Board of Directors and the Board of Commissioners | 60 | 57 | 3 |
| 2 | Komposisi dan Remunerasi Direksi dan Dewan Komisaris<br>Composition and Remuneration of the Board of Directors and the Board of Commissioners | 22 | 17 | 5 |
| 3 | Hubungan Kerja antara Direksi dengan Dewan Komisaris<br>Working Relationship between the Board of Directors and the Board of Commissioners | 11 | 11 | 0 |
| 4 | Perilaku Etis dan Bertanggung Jawab<br>Ethical and Responsible Conduct | 12 | 12 | 0 |
| 5 | Manajemen Risiko, Pengendalian Internal, dan Kepatuhan<br>Risk Management, Internal Control, and Compliance | 16 | 16 | 0 |
| 6 | Pengungkapan dan Transparansi<br>Disclosure and Transparency | 15 | 10 | 5 |
| 7 | Perlindungan terhadap Hak-hak Pemegang Saham<br>Protection of Shareholders' Rights | 38 | 32 | 6 |
| 8 | Pemangku Kepentingan Lainnya<br>Other Stakeholders | 19 | 18 | 1 |
| | **Jumlah**<br>Total | **193** | **173** | **20** |

Rincian tabel hasil penilaian sendiri atas penerapan SEOJK No. 32/SEOJK.04/2015 dapat dilihat pada bagian belakang bab ini.

The detailed table of the self-assessment results on the implementation of SEOJK No. 32/SEOJK.04/2015 can be found at the end of this chapter.

# Rapat Umum Pemegang Saham
## General Meeting of Shareholders

Rapat Umum Pemegang Saham (RUPS) adalah organ tertinggi dalam struktur Tata Kelola yang memiliki hak dan kewenangan yang tidak dimiliki oleh Dewan Komisaris dan Direksi dalam batasan yang ditentukan dalamketentuan peraturan perundangan dan Anggaran Dasar Perseroan.

HUMI menyelenggarakan RUPS berdasarkan pada Undang-Undang No. 40 Tahun 2007 tentang Perseroan Terbatas, Peraturan Otoritas Jasa Keuangan (POJK) tentang Penyelenggaraan RUPS, dan Anggaran Dasar HUMI. HUMI melaksanakan RUPS Tahunan (RUPST) 1 (satu) kali setiap tahun dan RUPS Luar Biasa (RUPSLB) yang dapat diselenggarakan sewaktu-waktu berdasarkan kebutuhan. RUPST dan RUPSLB memiliki kewenangan tertinggi dalam struktur Tata Kelola HUMI.

### Dasar Hukum

1. Undang-Undang RI No. 40 Tahun 2007 tentang Perseroan Terbatas.
2. Peraturan Otoritas Jasa Keuangan (OJK) No. 15/POJK.04/2020 tentang Rencana dan Penyelenggaraan Rapat Umum Pemegang Saham Perusahaan Terbuka (POJK No. 15/2020).
3. Peraturan OJK No. 16/POJK.04/2020 tentang Pelaksanaan Rapat Umum Pemegang Saham Perusahaan Terbuka Secara Terbuka (POJK No. 16/2020).
4. Anggaran Dasar Perseroan.

### Jenis RUPS

Perseroan menyelenggarakan RUPS yang terdiri dari RUPS Tahunan (RUPST) dan RUPS Luar Biasa (RUPSLB).

1. **RUPS Tahunan.**
   RUPS Tahunan (RUPST) diadakan setiap tahun, paling lambat enam bulan setelah penutupan tahun buku Perseroan. Hal-hal yang diputuskan dalam RUPS Tahunan meliputi:
   a. Persetujuan Laporan Tahunan Perseroan termasuk laporan tugas pengawasan Dewan Komisaris dan pengesahan Laporan Keuangan Konsolidasian Perseroan
   b. Pemberian pelunasan dan pembebasan *(acquit et de charge)* bagi Direksi dan Dewan Komisaris atas pengurusan dan pengawasan yang telah dijalankan selama tahun buku yang bersangkutan, sepanjang tindakan tersebut tercatat dalam Laporan Tahunan dan perhitungan tahunan serta sesuai dengan ketentuan yang berlaku
   c. Penetapan penggunaan laba bersih Perseroan

The General Meeting of Shareholders (GMS) is the highest organ in the Corporate Governance structure, holding rights and authorities not possessed by the Board of Commissioners and the Board of Directors, within the limits stipulated by laws and regulations and the Company's Articles of Association.

HUMI conducts GMS in accordance with Law No. 40 of 2007 concerning Limited Liability Companies, Financial Services Authority Regulations (POJK) concerning the Implementation of GMS, HUMI's Articles of Association. HUMI holds an Annual GMS (AGMS) once a year and an Extraordinary GMS (EGMS), which may be held at any time as needed. Both the AGMS and EGMS have the highest authority within HUMI's Corporate Governance structure.

### Legal Basis

1. Law of the Republic of Indonesia No. 40 of 2007 concerning Limited Liability Companies.
2. Financial Services Authority Regulation (OJK) No. 15/POJK.04/2020 concerning the Planning and Implementation of General Meetings of Shareholders of Public Companies (POJK No. 15/2020).
3. OJK Regulation No. 16/POJK.04/2020 concerning the Implementation of General Meetings of Shareholders of Public Companies Electronically (POJK No. 16/2020).
4. The Company's Articles of Association.

### Types of GMS

The Company holds GMS consisting of an Annual GMS (AGMS) and an Extraordinary GMS (EGMS).

1. **Annual GMS**
   The Annual GMS (AGMS) is held once a year, no later than six months after the closing of the Company's Fiscal Year. Matters resolved at the Annual GMS include:
   a. Approval of the Company's Annual Report, including the supervisory report of the Board of Commissioners, and ratification of the Company's Consolidated Financial Statements
   b. Granting full release and discharge (acquit et de charge) to the Board of Directors and the Board of Commissioners for the management and supervision carried out during the relevant Fiscal Year, provided that such actions are reflected in the Annual Report and annual accounts and are in accordance with applicable regulations
   c. Determination of the use of the Company's net profit

d. Penunjukan Akuntan Publik dan Kantor Akuntan Publik untuk mengaudit buku Perseroan
e. Penetapan gaji dan tunjangan lainnya bagi Direksi dan honorarium bagi Dewan Komisaris Perseroan
f. Hal-hal lain yang memerlukan persetujuan RUPS

**2. RUPS Luar Biasa**

Perseroan mengadakan RUPS Luar Biasa (RUPSLB) apabila Perseroan melakukan aksi korporat yang memerlukan persetujuan pemegang saham, termasuk namun tidak terbatas pada perubahan Anggaran Dasar Perseroan, transaksi dengan benturan kepentingan sesuai ketentuan pasar modal, merger, akuisisi, dan sebagainya. RUPS Luar Biasa dapat diselenggarakan sewaktu-waktu berdasarkan kebutuhan untuk membicarakan dan memutuskan mata acara rapat kecuali mata acara RUPS Tahunan, dengan memperhatikan peraturan perundang-undangan dan Anggaran Dasar Perusahaan.

d. Appointment of a Public Accountant and Public Accounting Firm to audit the Company's books
e. Determination of salaries and other allowances for the Board of Directors and honorarium for the Board of Commissioners of the Company
f. Other matters requiring GMS approval

**2. Extraordinary GMS**

The Company holds an Extraordinary GMS (EGMS) when undertaking corporate actions requiring shareholder approval, including but not limited to amendments to the Company's Articles of Association, conflict-of-interest transactions in accordance with capital market regulations, mergers, acquisitions, and others. The Extraordinary GMS may be held at any time as needed to discuss and resolve meeting agenda items other than those of the Annual GMS, with due regard to prevailing laws and regulations and the Company's Articles of Association.

## Pemegang Saham

Pemegang saham adalah individu atau badan hukum yang secara sah memiliki saham Perseroan yang memiliki hak dan tanggung jawab sesuai dengan peraturan perundangan dan Anggaran Dasar Perseroan. Pemegang saham tidak melakukan intervensi terhadap fungsi, tugas, dan wewenang Dewan Komisaris dan Direksi.

Komposisi Pemegang Saham HUMI pada 31 Desember 2025 adalah sebagai berikut:

## Shareholders

Shareholders are individuals or legal entities that legally own shares in the Company and have rights and responsibilities in accordance with laws and regulations and the Company's Articles of Association. Shareholders do not intervene in the functions, duties, and authorities of the Board of Commissioners and the Board of Directors.

The composition of HUMI's shareholders as of December 31, 2025 is as follows:

| Nama Pemegang Saham<br>Name of Shareholders | Jumlah Saham (Lembar)<br>Number of Shares (Shares) | Persentase Kepemilikan (%)<br>Percentage of Ownership (%) |
|---|---|---|
| PT Humpuss Intermoda Transportasi Tbk | 13.805.172.800 | 76,50 |
| Publik (masing-masing kurang dari 5%)<br>Public (each less than 5%) | 4.241.725.225 | 23,50 |

## Hak, Wewenang, dan Tanggung Jawab Pemegang Saham

Setiap individu maupuan badan hukum yang menjadi pemilik saham di Perseroan memiliki hak-hak yang meliputi:

1. Menghadiri RUPS dan memberikan 1 suara.
   Kesempatan untuk mengusulkan agenda RUPS dan kandidat anggota Dewan Komisaris dan Direksi oleh 1 pemegang saham atau lebih yang mewakili paling sedikit 1/20 dari jumlah seluruh saham dengan hak suara.

## Rights, Authorities, and Responsibilities of Shareholders

Each individual or legal entity that owns shares in the Company has rights including:

1. Attending the GMS and casting 1 vote.
   The opportunity to propose GMS agenda items and candidates for members of the Board of Commissioners and the Board of Directors by 1 shareholder or more representing at least 1/20 of the total shares with voting rights.

Kesempatan untuk memberikan kuasa kepada pihak lain apabila pemegang saham berhalangan hadir dalam RUPS. Formulir surat kuasa tersedia di situs web HUMI pada tanggal Pemanggilan RUPS.
2. Memperoleh dan mempelajari materi RUPS selambatnya 21 hari sebelum RUPS dilaksanakan, sehingga Pemegang Saham dapat memberikan suara pada saat usulan putusan agenda RUPS.
3. Kesempatan untuk bertanya di setiap pembahasan agenda dan setiap putusan agenda RUPS.
4. Kesempatan untuk memberikan suara setuju, tidak setuju, atau abstain pada setiap usulan putusan agenda RUPS.
5. Mendapat perlakuan yang sama dari HUMI.

Sementara itu, pada saat pelaksanaan RUPS, pemegang saham memiliki wewenang, antara lain:
1. Mengangkat dan memberhentikan anggota Dewan Komisaris dan Direksi.
2. Melakukan evaluasi kinerja Dewan Komisaris dan Direksi.
3. Memberhentikan sementara anggota Direksi.
4. Menyetujui perubahan dan pengesahan Anggaran Dasar Perseroan.
5. Menyetujui laporan tahunan.
6. Menyetujui remunerasi Dewan Komisaris dan Direksi.
7. Menyetujui usulan alokasi penggunaan laba Perseroan termasuk pembagian dividen.

Terkait pelaksanaan RUPS, Perseroan berkomitmen untuk senantiasa mempertimbangkan lokasi penyelenggaraan RUPS yang mudah dijangkau dan akan menghimbau seluruh pemegang saham untuk hadir di RUPS atau hadir secara elektronik melalui aplikasi Electronic General Meeting System (eASY.KSEI) atau hadir melalui kuasa dengan menyampaikan informasi tersebut di seluruh kanal informasi yang dimiliki HUMI.

## Tata Tertib RUPS

Penyelenggaraan RUPS yang akan dilakukan HUMI sebagai Perusahaan Terbuka, memiliki tata tertib, sebagai berikut:
1. Tata tertib RUPS dilaksanakan dengan berpedoman pada POJK No. 15/2020.
2. Tata tertib RUPS dapat diakses oleh pemegang saham/kuasanya pada saat pemanggilan di situs web Perseroan dan didistribusikan saat registrasi.
3. Tata tertib RUPS mengatur antara lain peserta rapat yang berhak hadir dalam RUPS, pimpinan rapat, bahasa yang digunakan dalam RUPS, kuorum pelaksanaan rapat dan pengambilan keputusan,

The opportunity to grant a proxy to another party if the shareholder is unable to attend the GMS. The proxy form is available on HUMI's website on the date of the GMS Invitation.
2. Obtaining and reviewing GMS materials no later than 21 days before the GMS is held, enabling Shareholders to cast votes on proposed GMS agenda resolutions.
3. The opportunity to ask questions in each agenda discussion and for each GMS agenda resolution.
4. The opportunity to vote in favor, against, or abstain on each proposed GMS agenda resolution.
5. Receiving equal treatment from HUMI.

Meanwhile, during the GMS, shareholders have the authority, among others, to:
1. Appoint and dismiss members of the Board of Commissioners and the Board of Directors.
2. Evaluate the performance of the Board of Commissioners and the Board of Directors.
3. Temporarily suspend members of the Board of Directors.
4. Approve amendments to and ratification of the Company's Articles of Association.
5. Approve the annual report.
6. Approve the remuneration of the Board of Commissioners and the Board of Directors.
7. Approve the proposed allocation of the Company's profit, including dividend distribution.

With respect to the implementation of the GMS, the Company is committed to always considering GMS venues that are easily accessible and will encourage all shareholders to attend the GMS either in person, electronically via the Electronic General Meeting System (eASY.KSEI) application, or through a proxy by providing such information through all communication channels owned by HUMI.

## GMS Rules of Procedure

The implementation of the GMS conducted by HUMI as a Public Company is governed by the following rules:
1. The GMS rules of procedure are implemented in accordance with POJK No. 15/2020.
2. The GMS rules of procedure can be accessed by shareholders/proxies at the time of the invitation on the Company's website and are distributed during registration.
3. The GMS rules of procedure regulate, among others, meeting participants entitled to attend the GMS, the chair of the meeting, the language used in the GMS, quorum requirements for the meeting and decision-

mekanisme tanya jawab dan pemberian tanggapan, mekanisme pengambilan keputusan dan tata cara pemungutan suara.

4. Pokok-pokok tata tertib RUPS dibacakan sebelum RUPS dimulai.
5. Sesuai dengan ketentuan tata tertib RUPS yang diatur dalam Anggaran Dasar Perseroan, pada saat pembukaan RUPS, pimpinan RUPS memberikan penjelasan kepada pemegang saham mengenai:
   a. Kondisi umum Perseroan secara singkat.
   b. Mata acara RUPS.
   c. Mekanisme pengambilan keputusan terkait mata acara RUPS.
   d. Tata cara penggunaan hak pemegang saham untuk mengajukan pertanyaan dan/atau pendapat.

making, mechanisms for questions and responses, decision-making procedures, and voting procedures.

4. The main points of the GMS rules of procedure are read before the GMS begins.
5. In accordance with the GMS rules of procedure stipulated in the Company's Articles of Association, at the opening of the GMS, the chair of the GMS provides explanations to shareholders regarding:
   a. A brief overview of the Company's general condition.
   b. The GMS agenda.
   c. Decision-making mechanisms related to the GMS agenda.
   d. Procedures for exercising shareholders' rights to ask questions and/or express opinions.

## Hak Pemegang Saham dan Kehadiran Pihak Lain dalam RUPS

Pemegang saham baik sendiri maupun diwakili berdasarkan surat kuasa berhak menghadiri RUPS yang diselenggarakan oleh Perseroan. Adapun pemegang saham yang berhak hadir dalam RUPS adalah pemegang saham yang namanya tercatat dalam daftar pemegang saham perusahaan terbuka 1 (satu) hari kerja sebelum pemanggilan RUPS.

Dalam penyelenggaraan RUPST dan RUPSLB Perseroan pada tanggal 20 Mei 2025, pemegang saham yang berhak hadir atau diwakili dalam RUPS adalah para pemegang saham yang namanya tercatat dalam Daftar Pemegang Saham Perseroan pada tanggal 29 April 2025 pukul 16.00 WIB.

## Shareholders' Rights and Attendance of Other Parties in the GMS

Shareholders, either individually or represented by proxy, have the right to attend the GMS held by the Company. Shareholders entitled to attend the GMS are those whose names are recorded in the shareholder register of the public company 1 working day prior to the GMS Invitation.

In the implementation of the Company's AGMS and EGMS on May 20, 2025, shareholders entitled to attend or be represented at the GMS were those whose names were recorded in the Company's Register of Shareholders on April 29, 2025 at 16:00 WIB.

## Pemberian Kuasa dan Pemberian Kuasa Secara Elektronik

Berdasarkan POJK No. 15/2020, Perseroan telah menyediakan alternatif pemberian kuasa secara elektronik bagi pemegang saham untuk hadir dan memberikan suara dalam RUPS. Pemegang saham dapat memberikan kuasanya kepada Penerima Kuasa melalui Fasilitas Electronic General Meeting System (eASY.KSEI) yang disediakan oleh PT Kustodian Sentral Efek Indonesia (KSEI). Pemberian Kuasa harus dilakukan paling lambat 1 (satu) hari kerja sebelum penyelenggaraan RUPS.

## Granting of Proxy and Electronic Proxy

Based on POJK No. 15/2020, the Company has provided an alternative for granting proxy electronically for shareholders to attend and vote in the GMS. Shareholders may grant their proxy to the Proxy Holder through the Electronic General Meeting System (eASY.KSEI) facility provided by PT Kustodian Sentral Efek Indonesia (KSEI). The proxy must be granted no later than 1 working day prior to the GMS.

## Upaya Perseroan Untuk Meningkatkan Kehadiran Pemegang Saham dalam RUPS

Perseroan senantiasa berupaya meningkatkan kehadiran pemegang saham untuk menggunakan hak dan kewenangannya dalam RUPS.

## The Company's Efforts to Increase Shareholder Attendance at the GMS

The Company continuously strives to increase shareholder attendance in exercising their rights and authorities in the GMS.

Sebagai Perusahaan Terbuka, HUMI melakukan:

1. Pengumuman dan Pemanggilan RUPS secara tepat waktu, dalam bahasa Indonesia dan bahasa Inggris yang dipublikasikan pada situs web HUMI, situs web Bursa dan situs web KSEI.
2. Dalam Pengumuman dan Pemanggilan RUPS, Perseroan memaparkan secara jelas pemegang saham yang berwenang untuk menghadiri/mewakili dan memberikan suara dalam RUPS, yakni pemegang saham Perseroan yang namanya tercatat dalam daftar pemegang saham Perseroan atau pemegang saham dalam rekening efek di KSEI pada hari Pemanggilan.
3. Pada situs web HUMI tersedia kontak yang dapat digunakan pemegang saham ataupun korespondensi melalui e-mail.

## Hubungan Perseroan Dengan Pemegang Saham

Hubungan Perseroan dengan pemegang saham, didasarkan pada ketentuan sebagai berikut:

1. Memenuhi hak setiap pemegang saham untuk mendapatkan perlakuan yang adil dan wajar sesuai peraturan perundang-undangan yaitu dengan melakukan pemanggilan kepada pemegang saham untuk menghadiri dan memberikan suara dalam RUPS baik RUPS Tahunan maupun RUPS Luar Biasa.
2. Perseroan memberikan informasi material secara tepat waktu, terukur, dan teratur kepada pemegang saham baik mayoritas maupun minoritas.
3. Melaksanakan hasil RUPS dan memberikan laporan secara berkala mengenai tindak lanjut hasil RUPS dalam rangka memberikan nilai tambah bagi pemegang saham.
4. Memberikan pembagian dari keuntungan Perseroan kepada pemegang saham dalam bentuk dividen dan sisa kekayaan hasil likuidasi, sebanding dengan jumlah saham yang dimiliki.

## Pelaksanaan RUPS Tahun 2025

Disepanjang tahun 2025, Perusahaan menyelenggarakan RUPS Tahunan dan RUPS Luar Biasa pada hari yang sama, yaitu 20 Mei 2025 pada pukul 14.09 s/d 16.30 WIB. Penyelenggaraan RUPS tersebut telah disesuaikan dengan ketentuan Anggaran Dasar POJK 15/2020 dan POJK 16/2020, diselenggarakan secara hybrid Seluruh peserta RUPS secara fisik hadir di Artotel Suites Mangkuluhur, Lantai M. Seluruh peserta yang hadir baik fisik maupun e-RUPS dapat mengikut RUPS. Hasil Keputusan RUPS tersebut telah dilaporkan kepada OJK dan diumumkan pada situs web HUMI (www.humi.co.id), situs web BEI (www.idx.co.id), dan situs web KSEI (www.ksei.co.id).

As a Public Company, HUMI:

1. Announces and invites GMS meetings in a timely manner, in Indonesian and English, published on HUMI's website, the Stock Exchange website, and the KSEI website.
2. Clearly states in the GMS Announcement and Invitation the shareholders authorized to attend/represent and vote in the GMS, namely shareholders whose names are recorded in the Company's shareholder register or shareholders in securities accounts at KSEI on the Invitation date.
3. Provides contact details on HUMI's website that can be used by shareholders or for correspondence via email.

## Relationship Between the Company and Shareholders

The relationship between the Company and shareholders is based on the following provisions:

1. Fulfilling the rights of each shareholder to receive fair and equitable treatment in accordance with laws and regulations by inviting shareholders to attend and vote in both the Annual GMS and Extraordinary GMS.
2. Providing material information to shareholders, both majority and minority, in a timely, measurable, and regular manner.
3. Implementing GMS resolutions and providing periodic reports on follow-up actions to add value for shareholders.
4. Distributing the Company's profits to shareholders in the form of dividends and liquidation proceeds, proportionate to the number of shares owned.

## Implementation of the GMS in 2025

Throughout 2025, the Company held the Annual GMS and the Extraordinary GMS on the same day, May 20, 2025, from 14:09 to 16:30 WIB. The implementation of the GMS complied with the provisions of the Articles of Association, POJK No. 15/2020, and POJK No. 16/2020, and was conducted in a hybrid format. All GMS participants attended physically at Artotel Suites Mangkuluhur, M Floor. All participants, whether attending physically or via e-GMS, were able to participate in the GMS. The resolutions of the GMS have been reported to OJK and announced on HUMI's website (www.humi.co.id), the IDX website (www.idx.co.id), and the KSEI website (www.ksei.co.id).

## RUPS Tahunan Tanggal 20 Mei 2025 Annual GMS May 20, 2025

| | | |
|---|---|---|
| **Hari/Tanggal**<br>Day/Date | : | Selasa, 20 Mei 2025<br>Tuesday, May 20, 2025 |
| **Waktu**<br>Time | : | Pk. 14.09 s.d Pk 15.46 WIB<br>14:09 to 15:46 WIB |
| **Lokasi**<br>Location | : | Artotel Suites Mangkuluhur, Lantai M, Jl. Jenderal Gatot Subroto Kav. 1-3, Jakarta Selatan 12930, DKI Jakarta, Indonesia |
| **Kuorum Kehadiran**<br>Attendance Quorum | : | Dihadiri para Pemegang Saham dan kuasa Pemegang Saham yang mewakili 15.356.489.902 saham atau mewakili 85,09% dari 18.046.517.504 saham yang merupakan seluruh saham dengan hak suara yang sah yang telah dikeluarkan Perseroan.<br>Attended by Shareholders and their proxies representing 15,356,489,902 shares or 85.09% of 18,046,517,504 shares, constituting all shares with valid voting rights issued by the Company. |
| **Kehadiran Dewan Komisaris & Direksi**<br>Attendance of the Board of Commissioners & Board of Directors | : | Dewan Komisaris<br>1. Abdul Rachim Sofyan (Komisaris Utama)<br>2. Daryono (Komisaris Independen)<br>Direksi<br>1. Tirta Hidayat (Direktur Utama)<br>2. Dedi Hudayana (Direktur)<br>Board of Commissioners<br>1. Abdul Rachim Sofyan (President Commissioner)<br>2. Daryono (Independent Commissioner)<br>Board of Directors<br>1. Tirta Hidayat (President Director)<br>2. Dedi Hudayana (Director) |
| **Kehadiran anggota Komite Audit**<br>Attendance of Audit Committee Members | : | Daryono selaku Ketua beserta seluruh anggota Komite Audit lainnya hadir secara fisik<br>Daryono as Chairman along with all other members of the Audit Committee attended physically |
| **Kehadiran anggota Komite Nominasi & Remunerasi**<br>Attendance of Nomination & Remuneration Committee Members | : | Daryono selaku Ketua beserta seluruh anggota Komite Nominasi & Remunerasi lainnya hadir secara fisik<br>Daryono as Chairman along with all other members of the Nomination & Remuneration Committee attended physically |
| **Kehadiran anggota Komite ESG**<br>Attendance of ESG Committee Members | : | Abdul Rachim Sofyan selaku Ketua beserta seluruh anggota Komite ESG lainnya hadir secara fisik<br>Abdul Rachim Sofyan as Chairman along with all other members of the ESG Committee attended physically |
| **Pengajuan Pertanyaan dan/ atau Pendapat**<br>Submission of Questions and/ or Opinions | : | Pemegang saham dan kuasa pemegang saham yang hadir secara langsung maupun yang hadir melalui media elektronik diberi kesempatan untuk mengajukan pertanyaan dan/atau pendapat, yaitu untuk:<br>Mata Acara Pertama : 2 (dua) orang penanya;<br>Mata Acara Kedua : tidak ada pertanyaan dan/atau pendapat;<br>Mata Acara Ketiga : tidak ada pertanyaan dan/atau pendapat;<br>Mata Acara Keempat : 1 (Satu) orang penanya;<br>Mata Acara Kelima : Tidak dilakukan pengajuan pertanyaan dan/atau pendapat, karena hanya bersifat laporan.<br>Shareholders and their proxies attending either in person or electronically were given the opportunity to submit questions and/or opinions, as follows:<br>First Agenda Item: 2 (two) participants raised questions;<br>Second Agenda Item: no questions and/or opinions;<br>Third Agenda Item: no questions and/or opinions;<br>Fourth Agenda Item: 1 (one) participant raised a question;<br>Fifth Agenda Item: no questions and/or opinions were submitted, as it was for reporting purposes only. |
| **Mekanisme Pengambilan Keputusan**<br>Decision-Making Mechanism | : | Keputusan diambil secara musyawarah untuk mufakat, namun apabila Pemegang Saham atau Kuasa Pemegang Saham ada yang tidak menyetujui atau memberikan suara abstain, maka keputusan diambil dengan cara pemungutan suara berdasarkan suara setuju lebih dari ½ (satu per dua) bagian dari jumlah suara yang hadir dalam RUPS, sedangkan untuk mata acara kelima, mensyaratkan kehadiran paling sedikit 2/3 (dua per tiga) dari jumlah seluruh saham yang telah dikeluarkan perseroan. Pemegang Saham dari saham dengan hak suara yang sah yang hadir secara elektronik namun tidak menggunakan hak suaranya atau "Abstain", dianggap sah menghadiri Rapat dan memberikan suara yang sama dengan suara mayoritas Pemegang Saham yang memberikan suara dengan menambahkan suara dimaksud pada suara mayoritas Pemegang Saham.<br>Decisions were made through deliberation for consensus. However, if any Shareholders or their proxies did not agree or cast abstentions, decisions were made by voting based on approval of more than 1/2 (one-half) of the total votes present at the GMS. For the fifth agenda item, a quorum of at least 2/3 (two-thirds) of the total issued shares of the Company was required. Shareholders holding shares with valid voting rights who attended electronically but did not exercise their voting rights or voted "Abstain" were deemed validly present at the Meeting and considered to have cast the same vote as the majority of Shareholders, with such votes added to the majority vote. |
| **Penghitung Suara Independen**<br>Independent Vote Counters | : | Notaris Christina Dwi Utami, SH, MHum, MKn.<br>PT EDI Indonesia, selaku Biro Administrasi Efek<br>Notary Christina Dwi Utami, SH, MHum, MKn.<br>PT EDI Indonesia, as the Securities Administration Bureau |

Penyelenggaraan RUPS tersebut telah disesuaikan dengan ketentuan Anggaran Dasar POJK 15/2020 dan POJK 16/2020. Tahapan pelaksanaan RUPS Tahunan adalah sebagai berikut:

The implementation of the GMS has been carried out in accordance with the provisions of the Company's Articles of Association, POJK No. 15/2020, and POJK No. 16/2020. The stages of the Annual GMS are as follows:

| Keterangan<br>Description | Tanggal<br>Date | Keterangan<br>Description |
|---|---|---|
| Pemberitahuan Penyelenggaraan RUPS Tahunan dan RUPS Luar Biasa kepada Regulator<br>Notification of the Annual GMS and Extraordinary GMS to the Regulator | 8 April 2025<br>April 8, 2025 | Disampaikan 5 (lima) hari kerja sebelum Pengumuman RUPST kepada OJK, PT Bursa Efek Indonesia (BEI) dan PT Kustodian Sentral Efek Indonesia (KSEI).<br>Submitted 5 (five) working days prior to the Announcement of the AGMS to OJK, PT Bursa Efek Indonesia (IDX), and PT Kustodian Sentral Efek Indonesia (KSEI). |
| Pengumuman RUPS Tahunan dan RUPS Luar Biasa<br>Announcement of the Annual GMS and Extraordinary GMS | 15 April 2025<br>April 15, 2025 | 1. Dilakukan 14 (empat belas) hari sebelum Pemanggilan RUPST, dengan tidak memperhitungkan tanggal Pengumuman dan Pemanggilan RUPST dan RUPSLB.<br>2. Dipublikasikan dalam Bahasa Indonesia dan Bahasa Inggris pada situs web HUMI, situs web BEI dan situs web KSEI via aplikasi eASY.KSEI.<br>3. Laporan Pengumuman RUPST dan RUPSLB disampaikan ke OJK dan BEI pada hari dan tanggal yang sama (*hardcopy* dan *e-reporting* via SPE OJK & IDXNet).<br>1. Conducted 14 (fourteen) days prior to the Invitation of the AGMS, excluding the dates of the Announcement and Invitation of the AGMS and EGMS.<br>2. Published in Indonesian and English on HUMI's website, IDX's website, and KSEI's website via the eASY.KSEI application.<br>3. The report on the Announcement of the AGMS and EGMS was submitted to OJK and IDX on the same day and date (hardcopy and e-reporting via SPE OJK & IDXNet). |
| Tanggal Pencatatan (Recording Date) Daftar Pemegang Saham yang berhak hadir dalam RUPS Tahunan dan RUPS Luar Biasa<br>Recording Date of the Shareholder Register entitled to attend the Annual GMS and Extraordinary GMS | 29 April 2025<br>April 29, 2025 | Pemegang Saham yang berhak hadir/diwakili dan memberikan suara dalam Rapat adalah:<br>1. Untuk saham-saham yang berada dalam penitipan kolektif pada PT Kustodian Sentral Efek Indonesia ("KSEI") pada hari Selasa, tanggal 29 April 2025 selambat-lambatnya sampai dengan pukul 16.00 WIB.<br>2. Untuk saham-saham yang tidak berada dalam penitipan kolektif, yang akan menghadiri Rapat, wajib untuk memperlihatkan asli Surat Kolektif Saham atau menyerahkan fotokopinya dan fotokopi identitas diri atau bukti jati diri yang sah kepada Petugas Pendaftaran sebelum memasuki tempat Rapat. Sedangkan, Pemegang Saham yang sahamnya telah masuk dalam Penitipan Kolektif KSEI atau kuasanya yang sah yang akan menghadiri Rapat, diwajibkan untuk menyerahkan asli Konfirmasi Tertulis Untuk Rapat ("KTUR") dan fotokopi identitas diri atau bukti jati diri yang sah.<br>Shareholders entitled to attend/be represented and vote at the Meeting are:<br>1. For shares in collective custody at PT Kustodian Sentral Efek Indonesia ("KSEI") on Tuesday, April 29, 2025 at the latest by 16:00 WIB.<br>2. For shares not in collective custody, shareholders attending the Meeting must present the original Collective Share Certificate or submit a copy thereof along with a copy of their identification or other valid identity proof to the Registration Officer before entering the Meeting venue. Meanwhile, shareholders whose shares are in KSEI's Collective Custody or their authorized proxies attending the Meeting are required to submit the original Written Confirmation for the Meeting ("KTUR") and a copy of their identification or other valid identity proof. |
| Pemanggilan termasuk penjelasan atas setiap mata acara RUPS Tahunan dan RUPS Luar Biasa<br>Invitation including explanation of each agenda of the Annual GMS and Extraordinary GMS | 30 April 2025<br>April 30, 2025 | 1. Dilakukan 21 (dua puluh satu) hari sebelum pelaksanaan RUPST, dengan tidak memperhitungkan tanggal Pemanggilan dan pelaksanaan RUPST.<br>2. Dipublikasikan dalam Bahasa Indonesia dan Bahasa Inggris pada situs web HUMI, situs web BEI, dan situs web KSEI via aplikasi eASY.KSEI.<br>3. Laporan Pemanggilan RUPST disampaikan ke OJK dan BEI pada hari dan tanggal yang sama (*hardcopy* dan *e-reporting* via SPE OJK & IDXNet).<br>1. Conducted 21 (twenty-one) days prior to the implementation of the AGMS, excluding the dates of the Invitation and the AGMS.<br>2. Published in Indonesian and English on HUMI's website, IDX's website, and KSEI's website via the eASY.KSEI application.<br>3. The report on the Invitation of the AGMS was submitted to OJK and IDX on the same day and date (hardcopy and e-reporting via SPE OJK & IDXNet). |
| Pelaksanaan RUPST<br>Implementation of the AGMS | 20 Mei 2025<br>May 20, 2025 | RUPST diselenggarakan (i) secara elektronik dengan menggunakan aplikasi eASY.KSEI dan memperhatikan POJK No.16/POJK.04/2020 tentang Pelaksanaan Rapat Umum Pemegang Saham Perusahaan Terbuka Secara Elektronik *juncto* Pasal 12 ayat 12.1. AD Perseroan dan (ii) secara fisik. Seluruh peserta RUPST yang hadir secara fisik maupun elektronik dapat mengikuti dan berpartisipasi aktif dalam RUPST.<br>The AGMS was conducted (i) electronically using the eASY.KSEI application in accordance with POJK No. 16/POJK.04/2020 concerning the Electronic Implementation of General Meetings of Shareholders of Public Companies in conjunction with Article 12 paragraph 12.1 of the Company's Articles of Association and (ii) physically. All participants attending the AGMS, whether physically or electronically, were able to participate and actively engage in the AGMS. |

| Keterangan<br>Description | Tanggal<br>Date | Keterangan<br>Description |
|---|---|---|
| Pengumuman Ringkasan Risalah RUPS Tahunan dan RUPS Luar Biasa<br>Announcement of the Summary of Minutes of the Annual GMS and Extraordinary GMS | 21 Mei 2025<br>May 21, 2025 | Publikasi Resume RUPST (notaril) dan Ringkasan Risalah RUPST, termasuk hasil pemungutan suara setiap agenda, diunggah dalam Bahasa Indonesia dan Bahasa Inggris di situs web HUMI, situs web BEI, dan situs web KSEI via aplikasi eASY.KSEI, pada 1 (satu) hari setelah RUPST ditutup.<br>Laporan Ringkasan Risalah RUPST disampaikan ke OJK dan BEI pada hari dan tanggal yang sama (*hardcopy* dan *e-reporting* via SPE OJK & IDXNet).<br>Publication of the AGMS Summary (notarial) and Summary of Minutes of the AGMS, including voting results for each agenda, was uploaded in Indonesian and English on HUMI's website, IDX's website, and KSEI's website via the eASY.KSEI application, 1 (one) day after the AGMS was concluded.<br>The report on the Summary of Minutes of the AGMS was submitted to OJK and IDX on the same day and date (hardcopy and e-reporting via SPE OJK & IDXNet). |
| Penyampaian Akta Risalah RUPS Tahunan dan RUPS Luar Biasa kepada OJK dan BEI<br>Submission of the Deed of Minutes of the Annual GMS and Extraordinary GMS to OJK and IDX | 18 Juni 2025<br>June 18, 2025 | Akta Risalah RUPST disampaikan ke OJK dan BEI dalam 28 hari kalender setelah RUPST diselenggarakan serta diunggah dalam Bahasa Indonesia di situs web HUMI, situs web BEI, dan situs web KSEI. Laporan Akta Risalah RUPST disampaikan ke OJK dan BEI pada hari dan tanggal yang sama (*hardcopy* dan *e-reporting* via SPE OJK & IDXNet).<br>The Deed of Minutes of the AGMS was submitted to OJK and IDX within 28 calendar days after the AGMS was held and uploaded in Indonesian on HUMI's website, IDX's website, and KSEI's website.<br>The report on the Deed of Minutes of the AGMS was submitted to OJK and IDX on the same day and date (hardcopy and e-reporting via SPE OJK & IDXNet). |

Hasil Keputusan RUPS Tahunan ini telah dituangkan melalui Akta BARUPST No. 118 Tanggal 20 Mei 2025 yang dibuat di hadapan Notaris Christina Dwi Utami, S.H., M.HUM., M.Kn., notaris di Jakarta Barat.

The resolutions of the Annual GMS have been documented in the Deed of Minutes of the Annual GMS No. 118 dated May 20, 2025, drawn up before Notary Christina Dwi Utami, S.H., M.Hum., M.Kn., a notary in West Jakarta.

Adapun hasil keputusan RUPS Tahunan dan tindak lanjutnya oleh manajemen hingga akhir tahun 2025 adalah sebagai berikut:

The resolutions of the Annual GMS and their follow-up by management up to the end of 2025 are as follows:

**Mata Acara Rapat dan Keputusannya serta Tindak Lanjut atas Hasil Keputusan Rapat**
Agenda of Meeting Items, Resolutions, and Follow-up on Meeting Resolutions

**Agenda Mata Acara 1:**
Agenda Item 1:
Persetujuan Laporan Tahunan yang berakhir pada tanggal tiga puluh satu bulan Desember tahun dua ribu dua puluh empat (31 Desember 2024) dan Pengesahan Laporan Keuangan Konsolidasi Teraudit untuk Tahun Buku yang berakhir pada tanggal tiga satu bulan Desember dua ribu dua puluh empat (31 Desember 2024).
Approval of the Annual Report for the year ended December 31, 2024 and Ratification of the Audited Consolidated Financial Statements for the Fiscal Year ended December 31, 2024.

**Penanya:**
Questioners:
2 (dua) orang penanya
2 (two) participants

**Hasil Pemungutan Suara:**
Voting Results:

| | |
|---|---|
| Setuju | : 15.353.398.602 saham atau 99,9 % dari jumlah suara yang hadir dalam RUPST. |
| Abstain | : 2.506.300 saham atau 0% dari jumlah suara yang hadir dalam RUPST. |
| Tidak setuju | : Sebanyak 585.000 Saham atau 0% dari jumlah suara yang hadir dalam RUPST. |
| Approved | : 15,353,398,602 shares or 99.9% of the total votes present at the AGMS. |
| Abstain | : 2,506,300 shares or 0% of the total votes present at the AGMS. |
| Disapproved | : 585,000 shares or 0% of the total votes present at the AGMS. |

**Keputusan Mata Acara 1:**
Resolution of Agenda Item 1:
1. Menyetujui Laporan Tahunan Perseroan untuk tahun buku yang berakhir pada tanggal 31 Desember 2024, dimana didalamnya terdapat Laporan Keuangan Konsolidasian Teraudit 2024, Laporan mengenai kegiatan dan jalannya usaha Perseroan tahun 2024, termasuk Laporan Pengawasan yang dilakukan oleh Dewan Komisaris Perseroan.
2. Mengesahkan Laporan Keuangan Konsolidasian Teraudit Perseroan untuk tahun buku yang berakhir tanggal 31 Desember 2024 yang telah diaudit oleh Kantor Akuntan Publik Purwantono, Sungkoro dan Surja (Ernst & Young) sebagaimana termuat dalam laporan No. 00497/2.1032/AU.1/06/12944/1/III/2025 tanggal 28 Maret 2025 dengan pendapat "Laporan Keuangan Konsolidasian menyajikan secara wajar, dalam semua hal yang material, posisi keuangan konsolidasian PT Humpuss Maritim Internasional Tbk., dan entitas anaknya tanggal 31 Desember 2024, serta kinerja keuangan dan arus kas konsolidasiannya untuk tahun yang berakhir pada tanggal tersebut, sesuai dengan Standar Akutansi Keuangan di Indonesia".
3. Memberikan pembebasan dan pelunasan sepenuhnya (acquit et de charge) kepada para anggota Direksi dan para anggota Dewan Komisaris Perseroan atas tindakan kepengurusan dan pengawasan yang telah dilakukan pada Tahun Buku 2024, sepanjang tindakan kepengurusan dan pengawasan tersebut tercermin dalam Laporan Tahunan Perseroan untuk tahun buku yang berakhir tanggal 31 Desember 2024.

1. Approved the Company's Annual Report for the Fiscal Year ended December 31, 2024, which includes the 2024 Audited Consolidated Financial Statements, the report on the Company's activities and business operations in 2024, including the Supervisory Report of the Company's Board of Commissioners.
2. Ratified the Company's Audited Consolidated Financial Statements for the Fiscal Year ended December 31, 2024, audited by the Public Accounting Firm Purwantono, Sungkoro dan Surja (Ernst & Young) as stated in report No. 00497/2.1032/AU.1/06/12944/1/III/2025 dated March 28, 2025 with the opinion: "The Consolidated Financial Statements present fairly, in all material respects, the consolidated financial position of PT Humpuss Maritim Internasional Tbk. and its subsidiaries as of December 31, 2024, and their consolidated financial performance and cash flows for the year then ended, in accordance with Financial Accounting Standards in Indonesia."
3. Granted full release and discharge (acquit et de charge) to the members of the Board of Directors and the Board of Commissioners of the Company for management and supervisory actions carried out during Fiscal Year 2024, provided that such actions are reflected in the Company's Annual Report for the Fiscal Year ended December 31, 2024.

**Tindak Lanjut atas Hasil Keputusan:**
Follow-up on the Resolution:

Keputusan langsung berlaku efektif.
The decision takes effect immediately.

**Mata Acara Rapat dan Keputusannya serta Tindak Lanjut atas Hasil Keputusan Rapat**
Agenda of Meeting Items, Resolutions, and Follow-up on Meeting Resolutions

**Agenda Mata Acara 2:**
Agenda Item 2:
Penetapan Penggunaan Laba Bersih Perseroan untuk Tahun Buku yang berakhir pada tanggal tiga puluh satu bulan Desember tahun dua ribu dua puluh empat (31 Desember 2024).
Determination of the Use of the Company's Net Profit for the Fiscal Year ended December 31, 2024.

**Penanya:**
Questioners:
Tidak ada pertanyaan dan/atau pendapat
No questions and/or opinions

**Hasil Pemungutan Suara:**
Voting Results:

| | |
|---|---|
| Setuju | : 15.353.398.602 saham atau 99,9 % dari jumlah suara yang hadir dalam RUPST. |
| Abstain | : 2.506.300 saham atau 0% dari jumlah suara yang hadir dalam RUPST. |
| Tidak setuju | : Sebanyak 585.000 Saham atau 0% dari jumlah suara yang hadir dalam RUPST. |
| Approved | : 15,353,398,602 shares or 99.9% of the total votes present at the AGMS. |
| Abstain | : 2,506,300 shares or 0% of the total votes present at the AGMS. |
| Disapproved | : 585,000 shares or 0% of the total votes present at the AGMS. |

**Keputusan Mata Acara 2:**
Resolution of Agenda Item 2:
1. Menyetujui penggunaan Laba Bersih setelah pajak yang menjadi hak pemilik entitas induk sebesar USD11.517.108 untuk Tahun Buku yang berakhir pada 31 Desember 2024 untuk:
   a. Dibagikan 9,70% dari Laba Bersih setelah pajak yang menjadi hak pemilik entitas induk sebagai dividen tunai sebesar USD1.116.599,68 *(gross)* atau setara dengan Rp18.046.483.948 *(gross)* yang akan didistribusikan ke pemegang saham sebagai dividen, di mana hal ini setara dengan Rp1 (satu) per lembar saham dan memberikan kuasa kepada Direksi untuk menetapkan tata cara pembagian dividen tunai tersebut sesuai ketentuan yang berlaku di bidang Pasar Modal;
   b. Disisihkan sebagai dana cadangan Perseroan sebesar USD10.000 sebagaimana diatur dalam Pasal 70 Undang-Undang No. 40 Tahun 2007 tentang Perseroan Terbatas ("UUPT").
   c. Sisa Laba Bersih Perseroan setelah dikurangi pembagian dividen dan cadangan akan dicatat dalam Saldo Laba Ditahan sebesar USD11.931.433 untuk membiayai pengembangan usaha Perseroan.
2. Memberikan kuasa dan wewenang kepada Direksi Perseroan untuk melakukan setiap dan semua tindakan yang diperlukan sehubungan dengan keputusan tersebut di atas, sesuai dengan peraturan perundang-undangan yang berlaku.

1. Approved the use of Net Profit after tax attributable to owners of the parent entity amounting to USD 11,517,108 for the Fiscal Year ended December 31, 2024 as follows:
   a. Distributed 9.70% of Net Profit after tax attributable to owners of the parent entity as cash dividends amounting to USD 1,116,599.68 (gross) or equivalent to Rp18,046,483,948 (gross), to be distributed to shareholders as dividends, which is equivalent to Rp1 (one) per share, and authorized the Board of Directors to determine the procedures for distributing such cash dividends in accordance with applicable capital market regulations;
   a. Allocated a reserve fund of USD 10,000 as stipulated in Article 70 of Law No. 40 of 2007 concerning Limited Liability Companies;
   a. The remaining Net Profit after dividend distribution and reserves will be recorded as Retained Earnings amounting to USD 11,931,433 to finance the Company's business development.
2. Granted authority and power to the Company's Board of Directors to take any and all necessary actions in connection with the above resolutions in accordance with applicable laws and regulations.

**Tindak Lanjut atas Hasil Keputusan:**
Follow-up on the Resolution:

Dividen tunai tahun buku 2024 telah dibagikan kepada pemegang saham 20 Juni 2025.
The cash dividends for the 2024 fiscal year were distributed to shareholders on June 20, 2025.

**Mata Acara Rapat dan Keputusannya serta Tindak Lanjut atas Hasil Keputusan Rapat**
Agenda of Meeting Items, Resolutions, and Follow-up on Meeting Resolutions

**Agenda Mata Acara 3:**
Agenda Item 3:
Penunjukan Akuntan Publik ("AP") dan Kantor Publik Perseroan ("KAP") untuk tahun buku yang berakhir pada tanggal tiga puluh satu bulan Desember tahun dua ribu dua puluh lima (31 Desember 2025) dan Penetapan Honorarium serta Persyaratan Lain berkenaan dengan Penunjukan tersebut.
Appointment of a Public Accountant ("PA") and Public Accounting Firm ("PAF") for the Fiscal Year ended December 31, 2025 and Determination of Honorarium and Other Requirements related to such Appointment.

**Penanya:**
Questioners:
Tidak ada pertanyaan dan/atau pendapat
No questions and/or opinions

**Hasil Pemungutan Suara:**
Voting Results:

| | |
|---|---|
| Setuju | : 15.353.398.602 saham atau 100% dari jumlah suara yang hadir dalam RUPST. |
| Abstain | : 2.506.300 saham atau 0% dari jumlah suara yang hadir dalam RUPST. |
| Tidak setuju | : Sebanyak 0 Saham atau 0% dari jumlah suara yang hadir dalam RUPST. |
| Approved | : 15,353,398,602 shares or 100% of the total votes present at the AGMS. |
| Abstain | : 2,506,300 shares or 0% of the total votes present at the AGMS. |
| Disapproved | : 0 shares or 0% of the total votes present at the AGMS. |

**Keputusan Mata Acara 3:**
Resolution of Agenda Item 3:
1. Memberikan kewenangan kepada Dewan Komisaris Perseroan dengan berkonsultasi terlebih dahulu dengan Pemegang Saham Utama untuk menunjuk Akuntan Publik ("AP") dan/atau Kantor Akuntan Publik ("KAP") Independen untuk melakukan audit atas Laporan Keuangan Perseroan untuk tahun buku yang berakhir pada tanggal 31 Desember 2024 dengan memperhatikan rekomendasi Komite Audit dengan berkonsultasi terlebih dahulu dan mendapat persetujuan Pemegang Saham Utama. Pemberian wewenang ini diambil mengingat hingga penyelenggaraan Rapat ini masih dilakukan proses penyelesaian penyusunan Rekomendasi dari Komite Audit Perseroan. Rekomendasi Akuntan Publik dan/atau Kantor Akuntan Publik Perseroan akan didasarkan pada kriteria, antara lain:
   a. Telah terdaftar pada Otoritas Jasa Keuangan, Memenuhi syarat independensi AP, KAP, dan orang dalam KAP sesuai aturan yang berlaku,
   b. Ruang lingkup audit meliputi pemeriksaan atas pembukuan Perseroan yang dilakukan secara independen sesuai dengan Standar Akuntansi yang berlaku umum di Indonesia serta rekomendasi sehubungan dengan pengendalian intern akuntansi dan memahami kompleksitas Grup Perseroan.
2. Memberikan kuasa dan wewenang kepada Dewan Komisaris Perseroan untuk menetapkan besarnya honorarium dan persyaratan lainnya, sehubungan dengan penunjukan Akuntan Publik dan/atau Kantor Akuntan Publik tersebut dengan memperhatikan rekomendasi dari Komite Audit.
3. Dalam hal Akuntan Publik dan/atau Kantor Akuntan Publik yang ditunjuk tersebut karena sesuatu alasan tidak dapat melaksanakan tugasnya, memberikan wewenang kepada Dewan Komisaris untuk menunjuk Akuntan Publik dan/atau Kantor Akuntan Publik lain yang memiliki kompetensi dan pengalaman dalam bisnis Perseroan dan terdaftar di OJK.

1. Granted authority to the Company's Board of Commissioners, after prior consultation with the Controlling Shareholder, to appoint an Independent Public Accountant ("PA") and/or Public Accounting Firm ("PAF") to audit the Company's Financial Statements for the Fiscal Year ended December 31, 2024, taking into account the recommendations of the Audit Committee and after consultation with and approval from the Controlling Shareholder. This authority is granted considering that, at the time of the Meeting, the process of preparing the Audit Committee's recommendation was still ongoing. The recommendation of the Public Accountant and/or Public Accounting Firm will be based on criteria including:
   a. Being registered with the Financial Services Authority, fulfilling independence requirements for the PA, PAF, and personnel within the PAF in accordance with applicable regulations;
   b. The audit scope includes examination of the Company's books conducted independently in accordance with generally accepted accounting standards in Indonesia, as well as recommendations regarding internal accounting controls, and understanding the complexity of the Company's Group.
2. Granted authority and power to the Company's Board of Commissioners to determine the amount of honorarium and other requirements in connection with the appointment of the Public Accountant and/or Public Accounting Firm, taking into account the recommendations of the Audit Committee.
3. In the event that the appointed Public Accountant and/or Public Accounting Firm is unable to perform its duties for any reason, granted authority to the Board of Commissioners to appoint another Public Accountant and/or Public Accounting Firm with competence and experience in the Company's business and registered with OJK.

**Tindak Lanjut atas Hasil Keputusan:**
Follow-up on the Resolution:

Keputusan langsung berlaku efektif.
The decision takes effect immediately.

**Mata Acara Rapat dan Keputusannya serta Tindak Lanjut atas Hasil Keputusan Rapat**
Agenda of Meeting Items, Resolutions, and Follow-up on Meeting Resolutions

**Agenda Mata Acara 4:**
Agenda Item 4:
Penetapan Gaji dan Tunjangan Lainnya bagi Direksi dan Dewan Komisaris Perseroan.
Determination of Salaries and Other Allowances for the Board of Directors and the Board of Commissioners of the Company.

**Penanya:**
Questioners:
1 (Satu) orang penanya
1 (one) participant

**Hasil Pemungutan Suara:**
Voting Results:

| | |
|---|---|
| Setuju | : 15.353.310.102 saham atau 99,9% dari jumlah suara yang hadir dalam RUPST. |
| Abstain | : 2.594.800 saham atau 0% dari jumlah suara yang hadir dalam RUPST. |
| Tidak setuju | : Sebanyak 585.000 Saham atau 0% dari jumlah suara yang hadir dalam RUPST. |
| Approved | : 15,353,310,102 shares or 99.9% of the total votes present at the AGMS. |
| Abstain | : 2,594,800 shares or 0% of the total votes present at the AGMS. |
| Disapproved | : 585,000 shares or 0% of the total votes present at the AGMS. |

**Keputusan Mata Acara 4:**
Resolution of Agenda Item 4:
1. Memberikan wewenang dan kuasa kepada Dewan Komisaris Perseroan untuk menetapkan remunerasi Direksi Perseroan untuk tahun buku yang berakhir pada tanggal 31 Desember 2025.
2. Menetapkan gaji dan/atau tunjangan lainnya bagi anggota Dewan Komisaris Perseroan secara keseluruhan untuk tahun buku 2025 mengikuti proporsional remunerasi Direksi Perseroan, dengan memperhatikan rekomendasi Komite Nominasi dan Remunerasi Perseroan dengan berkonsultasi terlebih dahulu dengan Pemegang Saham Utama.
1. Granted authority and power to the Company's Board of Commissioners to determine the remuneration of the Board of Directors for the Fiscal Year ended December 31, 2025.
2. Determined the salaries and/or other allowances for the members of the Company's Board of Commissioners for the Fiscal Year 2025 in proportion to the remuneration of the Board of Directors, taking into account the recommendations of the Company's Nomination and Remuneration Committee after prior consultation with the Controlling Shareholder.

**Tindak Lanjut atas Hasil Keputusan:**
Keterangan tindak lanjut/realisasi hasil RUPS.

Keputusan langsung berlaku efektif.
The decision takes effect immediately.

**Agenda Mata Acara 5:**
Agenda Item 5:
Laporan Realisasi Penggunaan Dana Hasil Penawaran Umum.
Report on the Realization of the Use of Proceeds from the Public Offering.

**Penanya:**
Questioners:
Tidak dilakukan pengajuan pertanyaan dan/atau pendapat, karena hanya bersifat laporan.
No questions and/or opinions were submitted, as it was for reporting purposes only.

**Hasil Pemungutan Suara:**
Voting Results:

| | |
|---|---|
| Setuju | : 0 saham atau 0% dari jumlah suara yang hadir dalam RUPST. |
| Abstain | : 0 saham atau 0% dari jumlah suara yang hadir dalam RUPST. |
| Tidak setuju | : 0 saham atau 0% dari jumlah suara yang hadir dalam RUPST. |
| Approved | : 0 shares or 0% of the total votes present at the AGMS. |
| Abstain | : 0 shares or 0% of the total votes present at the AGMS. |
| Disapproved | : 0 shares or 0% of the total votes present at the AGMS. |

**Keputusan Mata Acara 5:**
Resolution of Agenda Item 5:
Sesuai dengan Pasal 6 Peraturan OJK Nomor 30/POJK.04/2015 tentang Laporan Realisasi Penggunaan Dana Hasil Penawaran Umum, Perusahaan Terbuka terbuka wajib mempertanggungjawabkan realisasi penggunaan dana hasil penawaran umum dalam setiap Rapat Umum Pemegang Saham (RUPS) Tahunan sampai dengan seluruh dana hasil penawaran umum telah direalisasikan dan wajib menjadi salah satu mata acara dalam RUPS Tahunan dan bersifat laporan dimana tidak membutuhkan persetujuan pemegang saham.
In accordance with Article 6 of OJK Regulation No. 30/POJK.04/2015 concerning the Report on the Realization of the Use of Proceeds from Public Offerings, public companies are required to account for the realization of the use of proceeds from public offerings in each Annual GMS until all proceeds have been fully realized, and this must be included as one of the agenda items in the Annual GMS and is in the nature of a report that does not require shareholder approval.

**Tindak Lanjut atas Hasil Keputusan:**
Keterangan tindak lanjut/realisasi hasil RUPS.

Keputusan langsung berlaku efektif.
The decision takes effect immediately.

Tidak terdapat keputusan pemegang saham dalam RUPS Tahunan ini yang tidak/belum dilaksanakan oleh manajemen.

There were no resolutions of the shareholders in this Annual GMS that were not or have not yet been implemented by management.

## RUPS Luar Biasa Tanggal 20 Mei 2025

## Extraordinary GMS May 20, 2025

| | | |
|---|---|---|
| **Hari/Tanggal**<br>Day/Date | : | Selasa, 20 Mei 2025<br>Tuesday, May 20, 2025 |
| **Waktu**<br>Time | : | Pk. 15.09 s.d Pk 16.30 WIB<br>15:09 to 16:30 WIB |
| **Lokasi**<br>Location | : | Artotel Suites Mangkuluhur, Lantai M, Jl. Jenderal Gatot Subroto Kav. 1-3, Jakarta Selatan 12930, DKI Jakarta, Indonesia |
| **Kuorum Kehadiran**<br>Attendance Quorum | : | Dihadiri atau diwakili 15.353.232.902 saham atau mewakili 85,08% dari jumlah seluruh saham yang dinyatakan berhak hadir atau diwakili .<br>Attended or represented by 15,353,232,902 shares or 85.08% of the total shares entitled to attend or be represented. |
| **Kehadiran anggota Dewan Komisaris**<br>Attendance of the Board of Commissioners | : | Dewan Komisaris<br>1. Abdul Rachim Sofyan (Komisaris Utama)<br>2. Daryono (Komisaris Independen)<br>Board of Commissioners<br>1. Abdul Rachim Sofyan (President Commissioner)<br>2. Daryono (Independent Commissioner) |
| **Kehadiran anggota Direksi**<br>Attendance of the Board of Directors | : | Direksi<br>1. Tirta Hidayat (Direktur Utama)<br>2. Dedi Hudayana (Direktur)<br>Board of Directors<br>1. Tirta Hidayat (President Director)<br>2. Dedi Hudayana (Director) |
| **Kehadiran anggota Komite Audit**<br>Attendance of Audit Committee Members | : | Daryono selaku Ketua beserta seluruh anggota Komite Audit lainnya hadir secara fisik<br>Daryono as Chairman along with all other members of the Audit Committee attended physically |
| **Kehadiran anggota Komite Nominasi & Remunerasi**<br>Attendance of Nomination & Remuneration Committee Members | : | Daryono selaku Ketua beserta seluruh anggota Komite Nominasi & Remunerasi lainnya hadir secara fisik<br>Daryono as Chairman along with all other members of the Nomination & Remuneration Committee attended physically |
| **Pengajuan Pertanyaan dan/ atau Pendapat**<br>Submission of Questions and/ or Opinions | : | Tidak terdapat Pemegang Saham yang mengajukan pertanyaan baik pemegang saham yang hadir secara langsung maupun yang hadir melalui media elektronik via kolom chat di situs web KSEI kepada Perseroan.<br>No Shareholders submitted questions, whether attending in person or via electronic media through the chat feature on the KSEI website to the Company. |
| **Mekanisme Pengambilan Keputusan**<br>Decision-Making Mechanism | : | Keputusan diambil secara musyawarah untuk mufakat, namun apabila Pemegang Saham atau Kuasa Pemegang Saham ada yang tidak menyetujui atau memberikan suara abstain, maka keputusan diambil dengan cara pemungutan suara berdasarkan suara setuju lebih dari ½ (satu per dua) bagian dari jumlah suara yang hadir dalam RUPS, sedangkan untuk mata acara kelima, mensyaratkan kehadiran paling sedikit 2/3 (dua per tiga) dari jumlah seluruh saham yang telah dikeluarkan perseroan. Pemegang Saham dari saham dengan hak suara yang sah yang hadir secara elektronik namun tidak menggunakan hak suaranya atau "Abstain", dianggap sah menghadiri Rapat dan memberikan suara yang sama dengan suara mayoritas Pemegang Saham yang memberikan suara dengan menambahkan suara dimaksud pada suara mayoritas Pemegang Saham.<br>Decisions were made through deliberation for consensus. However, if any Shareholders or their proxies did not agree or cast abstentions, decisions were made by voting based on approval of more than 1/2 (one-half) of the total votes present at the GMS. For the fifth agenda item, a quorum of at least 2/3 (two-thirds) of the total issued shares of the Company was required. Shareholders holding shares with valid voting rights who attended electronically but did not exercise their voting rights or voted "Abstain" were deemed validly present at the Meeting and considered to have cast the same vote as the majority of Shareholders, with such votes added to the majority vote. |
| **Penghitung Suara Independen**<br>Independent Vote Counters | : | Notaris Christina Dwi Utami, SH, MHum, MKn.<br>PT EDI Indonesia, selaku Biro Administrasi Efek<br>Notary Christina Dwi Utami, SH, MHum, MKn.<br>PT EDI Indonesia, as the Securities Administration Bureau |

Penyelenggaraan RUPS tersebut telah disesuaikan dengan ketentuan Anggaran Dasar POJK 15/2020 dan POJK 16/2020. Tahapan pelaksanaan RUPS Luar Biasa tanggal 20 Mei 2025 adalah sebagai berikut:

The implementation of the GMS has been carried out in accordance with the provisions of the Company's Articles of Association, POJK No. 15/2020, and POJK No. 16/2020. The stages of the Extraordinary GMS held on May 20, 2025 are as follows:

| Keterangan<br>Description | Tanggal<br>Date | Keterangan<br>Description |
|---|---|---|
| Pemberitahuan Penyelenggaraan RUPS Tahunan dan RUPS Luar Biasa kepada Regulator<br>Notification of the Annual GMS and Extraordinary GMS to the Regulator | 8 April 2025<br>April 8, 2025 | Disampaikan 5 (lima) hari kerja sebelum Pengumuman RUPSLB kepada OJK, PT Bursa Efek Indonesia (BEI) dan PT Kustodian Sentral Efek Indonesia (KSEI).<br>Submitted 5 (five) working days prior to the Announcement of the EGMS to OJK, PT Bursa Efek Indonesia (IDX), and PT Kustodian Sentral Efek Indonesia (KSEI). |
| Pengumuman RUPS Tahunan dan RUPS Luar Biasa<br>Announcement of the Annual GMS and Extraordinary GMS | 15 April 2025<br>April 15, 2025 | 1. Dilakukan 14 (empat belas) hari sebelum Pemanggilan RUPSLB, dengan tidak memperhitungkan tanggal Pengumuman dan Pemanggilan RUPSLB.<br>2. Dipublikasikan dalam Bahasa Indonesia dan Bahasa Inggris pada situs web HUMI, situs web BEI dan situs web KSEI via aplikasi eASY.KSEI.<br>3. Laporan Pengumuman RUPST dan RUPSLB disampaikan ke OJK dan BEI pada hari dan tanggal yang sama (hardcopy dan e-reporting via SPE OJK & IDXNet).<br>1. Conducted 14 (fourteen) days prior to the Invitation of the EGMS, excluding the dates of the Announcement and Invitation of the EGMS.<br>2. Published in Indonesian and English on HUMI's website, IDX's website, and KSEI's website via the eASY.KSEI application.<br>3. The report on the Announcement of the AGMS and EGMS was submitted to OJK and IDX on the same day and date (hardcopy and e-reporting via SPE OJK & IDXNet). |
| Pemanggilan termasuk penjelasan atas setiap mata acara RUPS Tahunan dan RUPS Luar Biasa<br>Invitation including explanation of each agenda of the Annual GMS and Extraordinary GMS | 29 April 2025<br>April 29, 2025 | 1. Pemegang Saham yang berhak hadir/diwakili dan memberikan suara dalam Rapat adalah :<br>a. Untuk saham-saham yang berada dalam penitipan kolektif pada PT Kustodian Sentral Efek Indonesia ("KSEI") pada hari Selasa, tanggal 29 April 2025 selambat-lambatnya sampai dengan pukul 16.00 WIB.<br>b. Untuk saham-saham yang tidak berada dalam penitipan kolektif, yang akan menghadiri Rapat, wajib untuk memperlihatkan asli Surat Kolektif Saham atau menyerahkan fotokopinya dan fotokopi identitas diri atau bukti jati diri yang sah kepada Petugas Pendaftaran sebelum memasuki tempat Rapat. Sedangkan, Pemegang Saham yang sahamnya telah masuk dalam Penitipan Kolektif KSEI atau kuasanya yang sah yang akan menghadiri Rapat, diwajibkan untuk menyerahkan asli Konfirmasi Tertulis Untuk Rapat ("KTUR") dan fotokopi identitas diri atau bukti jati diri yang sah.<br>1. Shareholders entitled to attend/be represented and vote at the Meeting are:<br>a. For shares in collective custody at PT Kustodian Sentral Efek Indonesia ("KSEI") on Tuesday, April 29, 2025 at the latest by 16:00 WIB.<br>b. For shares not in collective custody, shareholders attending the Meeting must present the original Collective Share Certificate or submit a copy thereof along with a copy of their identification or other valid identity proof to the Registration Officer before entering the Meeting venue. Meanwhile, shareholders whose shares are in KSEI's Collective Custody or their authorized proxies attending the Meeting are required to submit the original Written Confirmation for the Meeting ("KTUR") and a copy of their identification or other valid identity proof. |
| Tanggal Pencatatan (Recording Date) Daftar Pemegang Saham yang berhak hadir dalam RUPS Tahunan dan RUPS Luar Biasa<br>Recording Date of the Shareholder Register entitled to attend the Annual GMS and Extraordinary GMS | 30 April 2025<br>April 30, 2025 | 1. Dilakukan 21 (dua puluh satu) hari sebelum pelaksanaan RUPST, dengan tidak memperhitungkan tanggal Pemanggilan dan pelaksanaan RUPSLB.<br>2. Dipublikasikan dalam Bahasa Indonesia dan Bahasa Inggris pada situs web HUMI, situs web BEI, dan situs web KSEI via aplikasi eASY.KSEI.<br>3. Laporan Pemanggilan RUPSLB disampaikan ke OJK dan BEI pada hari dan tanggal yang sama (hardcopy dan e-reporting via SPE OJK & IDXNet).<br>1. Conducted 21 (twenty-one) days prior to the implementation of the AGMS, excluding the dates of the Invitation and the EGMS.<br>2. Published in Indonesian and English on HUMI's website, IDX's website, and KSEI's website via the eASY.KSEI application.<br>3. The report on the Invitation of the EGMS was submitted to OJK and IDX on the same day and date (hardcopy and e-reporting via SPE OJK & IDXNet). |
| Pelaksanaan<br>Implementation | 20 Mei 2025<br>May 20, 2025 | RUPSLB diselenggarakan (i) secara elektronik dengan menggunakan aplikasi eASY.KSEI dan memperhatikan POJK No.16/POJK.04/2020 tentang Pelaksanaan Rapat Umum Pemegang Saham Perusahaan Terbuka Secara Elektronik *juncto* Pasal 12 ayat 12.1. AD Perseroan dan (ii) secara fisik. Seluruh peserta RUPST yang hadir secara fisik maupun elektronik dapat mengikuti dan berpartisipasi aktif dalam RUPSLB.<br>The EGMS was conducted (i) electronically using the eASY.KSEI application in accordance with POJK No. 16/POJK.04/2020 concerning the Electronic Implementation of General Meetings of Shareholders of Public Companies in conjunction with Article 12 paragraph 12.1 of the Company's Articles of Association and (ii) physically. All participants attending the AGMS, whether physically or electronically, were able to participate and actively engage in the EGMS. |

| Keterangan<br>Description | Tanggal<br>Date | Keterangan<br>Description |
|---|---|---|
| Pengumuman Ringkasan Risalah RUPS Tahunan dan RUPS Luar Biasa<br>Announcement of the Summary of Minutes of the Annual GMS and Extraordinary GMS | 21 Mei 2025<br>May 21, 2025 | Publikasi Resume RUPSLB (notaril) dan Ringkasan Risalah RUPSLB, termasuk hasil pemungutan suara setiap agenda, diunggah dalam Bahasa Indonesia dan Bahasa Inggris di situs web HUMI, situs web BEI, dan situs web KSEI via aplikasi eASY.KSEI, pada 1 (satu) hari setelah RUPST ditutup.<br>Laporan Ringkasan Risalah RUPSLB disampaikan ke OJK dan BEI pada hari dan tanggal yang sama (hardcopy dan e-reporting via SPE OJK & IDXNet).<br>Publication of the EGMS Summary (notarial) and Summary of Minutes of the EGMS, including voting results for each agenda, was uploaded in Indonesian and English on HUMI's website, IDX's website, and KSEI's website via the eASY.KSEI application, 1 (one) day after the AGMS was concluded.<br>The report on the Summary of Minutes of the EGMS was submitted to OJK and IDX on the same day and date (hardcopy and e-reporting via SPE OJK & IDXNet). |
| Penyampaian Akta Risalah RUPS Tahunan dan RUPS Luar Biasa kepada OJK dan BEI<br>Submission of the Deed of Minutes of the Annual GMS and Extraordinary GMS to OJK and IDX | 18 Juni 2025<br>June 18, 2025 | Akta Risalah RUPSLB disampaikan ke OJK dan BEI dalam 28 hari kalender setelah RUPSLB diselenggarakan serta diunggah dalam Bahasa Indonesia di situs web HUMI, situs web BEI, dan situs web KSEI. Laporan<br>Akta Risalah RUPST disampaikan ke OJK dan BEI pada hari dan tanggal yang sama (hardcopy dan e-reporting via SPE OJK & IDXNet).<br>The Deed of Minutes of the EGMS was submitted to OJK and IDX within 28 calendar days after the EGMS was held and uploaded in Indonesian on HUMI's website, IDX's website, and KSEI's website. The report on the Deed of Minutes of the EGMS was submitted to OJK and IDX on the same day and date (hardcopy and e-reporting via SPE OJK & IDXNet). |

Hasil Keputusan RUPS Luar Biasa Tahun 2025 telah dituangkan melalui Akta BARUPSLB No. 119 Tanggal 20 Mei 2025 yang dibuat di hadapan Notaris Christina Dwi Utami, S.H., M.HUM., M.Kn., notaris di Jakarta Barat.

The resolutions of the Extraordinary GMS in 2025 have been documented in the Deed of Minutes of the Extraordinary GMS No. 119 dated May 20, 2025, drawn up before Notary Christina Dwi Utami, S.H., M.Hum., M.Kn., a notary in West Jakarta.

Adapun hasil keputusan RUPS Luar Biasa dan tindak lanjutnya oleh manajemen hingga akhir tahun 2025 adalah sebagai berikut:

The resolutions of the Extraordinary GMS and their follow-up by management up to the end of 2025 are as follows:

**Mata Acara Rapat dan Keputusannya serta Tindak Lanjut atas Hasil Keputusan Rapat**
Agenda of Meeting Items, Resolutions, and Follow-up on Meeting Resolutions

**Agenda Mata Acara 1:**
**Agenda Item 1:**
Persetujuan Perubahan Anggaran Dasar Perseroan Termasuk Pembahasan Laporan Studi Kelayakan Usaha
Approval of Amendments to the Company's Articles of Association, including the discussion of the Business Feasibility Study Report

**Penanya :**
**Questioners:**
Tidak ada Pemegang Saham yang mengajukan pertanyaan baik pemegang saham yang hadir secara langsung maupun yang hadir melalui media elektronik via kolom chat di situs web KSEI kepada Perseroan.
No Shareholders submitted questions, whether attending in person or via electronic media through the chat feature on the KSEI website to the Company.

**Hasil Pemungutan Suara:**
**Voting Results:**

| | |
|---|---|
| Setuju | : 15,351,724,702 saham atau 100% dari jumlah suara yang hadir dalam RUPSLB. |
| Abstain | : 1.508.200 saham atau 0% dari jumlah suara yang hadir dalam RUPSLB |
| Tidak setuju | : 0 saham atau 0% dari jumlah suara yang hadir dalam RUPSLB. |
| Approved | : 15,351,724,702 shares or 100% of the total votes present at the EGMS. |
| Abstain | : 1,508,200 shares or 0% of the total votes present at the EGMS |
| Disapproved | : 0 shares or 0% of the total votes present at the EGMS. |

**Keputusan Mata Acara 1:**
**Resolution of Agenda Item 1:**
1. Menyetujui untuk mengubah Pasal 3 Anggaran Dasar dengan menambah Klasifikasi Bidang Usaha Perseroan dalam Maksud dan Tujuan Perseroan yaitu Aktifitas Pengelolaan Kapal dengan kode KBLI 52225 dalam Pasal 3 Anggaran Dasar. Perseroan akan menjalankan lini usaha aktivitas pengelolaan Kapal melalui entitas anak usahanya, PT Energi Maritim Internasional.
2. Memberikan wewenang dan kuasa kepada Direksi Perseroan, dengan hak substitusi, untuk melakukan segala dan setiap tindakan yang diperlukan sehubungan dengan keputusan tersebut, termasuk tetapi tidak terbatas untuk menyatakan/menuangkan keputusan tersebut dalam akta-akta yang dibuat dihadapan Notaris, untuk mengubah, menyesuaikan dan/atau menyusun kembali ketentuan Pasal 3 Anggaran Dasar Perseroan, termasuk tidak terebatas untuk mengajukan permohonan persetujuan perubahan Anggaran Dasar Perseroan dalam keputusan Rapat ini kepada instansi berwenang serta melakukan tindakan yang diperlukan sebagaimana disyaratkan oleh peraturan perundangundangan yang berlaku bagi Perseroan.

1. Approved the amendment of Article 3 of the Company's Articles of Association by adding the Company's Business Classification under the Company's Purpose and Objectives, namely Ship Management Activities with KBLI code 52225 in Article 3 of the Articles of Association. The Company will carry out the ship management business line through its subsidiary, PT Energi Maritim Internasional.
2. Granted authority and power to the Company's Board of Directors, with substitution rights, to take any and all necessary actions in connection with the resolution, including but not limited to stating/recording the resolution in deeds drawn up before a Notary, to amend, adjust, and/or restate the provisions of Article 3 of the Company's Articles of Association, including but not limited to submitting an application for approval of the amendment to the Company's Articles of Association in this Meeting resolution to the competent authorities and taking necessary actions as required by applicable laws and regulations for the Company.

**Tindak Lanjut atas Hasil Keputusan:**
Keterangan tindak lanjut/realisasi hasil RUPS.

Keputusan langsung berlaku efektif.
The decision takes effect immediately.

Tidak terdapat keputusan pemegang saham dalam RUPS Luar Biasa ini yang tidak/belum dilaksanakan oleh manajemen.

There were no resolutions of the shareholders in this Extraordinary GMS that were not or have not yet been implemented by management.

## Informasi Keputusan RUPS yang Diselenggarakan di Tahun 2024 dan Tindak Lanjutnya oleh Perseroan

Pada 2024, Perseroan menyelenggarakan RUPS Tahunan dan RUPS Luar Biasa pada hari yang sama, yaitu 14 Juni 2024. Penyelenggaraan RUPS tersebut telah disesuaikan dengan ketentuan Anggaran Dasar POJK 15/2020 dan POJK 16/2020, diselenggarakan secara hybrid.

## RUPS Tahunan Tanggal 14 Juni 2024

RUPS Tahunan untuk pertanggungjawaban kinerja Perseroan tahun buku 2023 diselenggarakan pada tanggal 14 Juni 2024, bertempat di Artotel Suites Mangkuluhur, DKI Jakarta, Indonesia. Dalam perhitungan

## Information on GMS Resolutions Held in 2024 and Their Follow-up by the Company

In 2024, the Company held the Annual GMS and the Extraordinary GMS on the same day, June 14, 2024. The implementation of the GMS complied with the provisions of the Company's Articles of Association, POJK No. 15/2020, and POJK No. 16/2020, and was conducted in a hybrid format.

## Annual GMS June 14, 2024

The Annual GMS for accountability of the Company's performance for the Fiscal Year 2023 was held on June 14, 2024, at Artotel Suites Mangkuluhur, DKI Jakarta, Indonesia. In the vote counting process, the Company

suara, Perseroan menggunakan Notaris, Dr. Putra Hutomo, S.H., M.Kn. dan PT EDI Indonesia, selaku Biro Administrasi Efek. Hasil keputusan RUPS Tahunan telah dituangkan dalam Akta Berita Acara RUPS Tahunan No. 8 tanggal 14 Juni 2024 yang dibuat di hadapan Dr. Putra Hutomo, SH., MKn., Notaris di Kota Administrasi Jakarta Selatan.

engaged Notary Dr. Putra Hutomo, S.H., M.Kn. and PT EDI Indonesia, as the Securities Administration Bureau. The resolutions of the Annual GMS have been documented in the Deed of Minutes of the Annual GMS No. 8 dated June 14, 2024, drawn up before Dr. Putra Hutomo, S.H., M.Kn., a Notary in the Administrative City of South Jakarta.

Adapun hasil keputusan RUPS Tahunan dan tindak lanjutnya oleh manajemen hingga akhir tahun 2025 adalah sebagai berikut:

The resolutions of the Annual GMS and their follow-up by management up to the end of 2025 are as follows:

**Mata Acara Rapat dan Keputusannya serta Tindak Lanjut atas Hasil Keputusan Rapat**
Agenda of Meeting Items, Resolutions, and Follow-up on Meeting Resolutions

**Agenda Mata Acara 1:**
Agenda Item 1:
Persetujuan Laporan Tahunan yang Berakhir pada tanggal tiga puluh satu bulan Desember tahun dua ribu dua puluh tiga (31 Desember 2023) dan Pengesahan Laporan Keuangan Konsolidasi Teraudit untuk Tahun Buku yang berakhir pada tanggal tiga puluh satu bulan Desember tahun dua ribu dua puluh tiga (31 Desember 2023).
Approval of the Annual Report for the year ended December 31, 2023 and Ratification of the Audited Consolidated Financial Statements for the Fiscal Year ended December 31, 2023.

**Keputusan Mata Acara 1:**
Resolution of Agenda Item 1:
1. Menyetujui Laporan Tahunan Perseroan untuk tahun buku yang berakhir pada tanggal 3 Desember 2023, di mana didalamnya terdapat Laporan Keuangan Konsolidasian Teraudit 2023, Laporan mengenai kegiatan dan jalannya usaha Perseroan tahun 2023, termasuk Laporan Pengawasan yang dilakukan oleh Dewan Komisaris Perseroan.
2. Mengesahkan Laporan Keuangan Konsolidasian Teraudit Perseroan untuk tahun buku yang berakhir tanggal 31-12-2023 (tiga puluh satu Desember dua ribu dua puluh tiga) yang telah diaudit oleh Kantor Akuntan Publik Purwantono, Sungkoro dan Surja (Ernst & Young) sebagaimana termuat dalam Laporan Nomor 00468/2.1032/AU.1/06/12943/1/III/2024 tertanggal 30-03-2024 (tiga puluh Maret dua ribu dua puluh empat) dengan pendapat "Laporan Keuangan Konsolidasian menyajikan secara Wajar, dalam semua hal yang material, posisi keuangan konsolidasian PT Humpuss Maritim Internasional Tbk. dan entitas anaknya tanggal 31-12-2023 (tiga puluh satu Desember dua ribu dua puluh tiga), serta kinerja keuangan dan arus kas konsolidasiannya untuk tahun yang berakhir pada tanggal tersebut, sesuai dengan Standar Akutansi Keuangan di Indonesia".
3. Memberikan pembebasan dan pelunasan sepenuhnya (acquit et de charge) kepada para anggota Direksi dan para anggota Dewan Komisaris Perseroan atas tindakan kepengurusan dan pengawasan yang telah dilakukan pada Tahun Buku 2023 (dua ribu dua puluh tiga), sepanjang tindakan kepengurusan dan pengawasan tersebut tercermin dalam Laporan Tahunan Perseroan untuk tahun buku yang berakhir tanggal 31-12-2023 (tiga puluh satu Desember dua ribu dua puluh tiga).

1. Approved the Company's Annual Report for the Fiscal Year ended December 31, 2023, which includes the 2023 Audited Consolidated Financial Statements, the report on the Company's activities and business operations in 2023, including the Supervisory Report of the Company's Board of Commissioners.
2. Ratified the Company's Audited Consolidated Financial Statements for the Fiscal Year ended December 31, 2023, audited by the Public Accounting Firm Purwantono, Sungkoro dan Surja (Ernst & Young) as stated in Report No. 00468/2.1032/AU.1/06/12943/1/III/2024 dated March 30, 2024 with the opinion: "The Consolidated Financial Statements present fairly, in all material respects, the consolidated financial position of PT Humpuss Maritim Internasional Tbk. and its subsidiaries as of December 31, 2023, and their consolidated financial performance and cash flows for the year then ended, in accordance with Financial Accounting Standards in Indonesia."
3. Granted full release and discharge (acquit et de charge) to the members of the Board of Directors and the Board of Commissioners of the Company for management and supervisory actions carried out during Fiscal Year 2023, provided that such actions are reflected in the Company's Annual Report for the Fiscal Year ended December 31, 2023.

**Tindak Lanjut atas Hasil Keputusan:**
Follow-up on the Resolution:
Keputusan langsung berlaku efektif.
The resolution became effective immediately.

**Mata Acara Rapat dan Keputusannya serta Tindak Lanjut atas Hasil Keputusan Rapat**
Agenda of Meeting Items, Resolutions, and Follow-up on Meeting Resolutions

**Agenda Mata Acara 2:**
Agenda Item 2:
Penetapan Penggunaan Laba Bersih Perseroan untuk Tahun Buku yang berakhir pada tanggal tiga puluh satu bulan Desember Tahun dua ribu dua puluh tiga (31 Desember 2023).
Determination of the Use of the Company's Net Profit for the Fiscal Year ended December 31, 2023.

**Keputusan Mata Acara 2:**
Resolution of Agenda Item 2:
1. Menyetujui penetapan penggunaan Laba Bersih Perseroan setelah pajak yang menjadi hak pemilik entitas induk sebesar USD10.414.262,00 untuk Tahun Buku yang berakhir pada 31-12-2023 (tiga puluh satu Desember dua ribu dua puluh tiga) untuk:
   a. Dibagikan 11% dari Laba Bersih setelah pajak yang menjadi hak pemilik entitas induk sebagai dividen tunai sebesar USD1.185.786,00 (gross) atau setara dengan Rp18.046.483.948,00 (gross) yang akan didistribusikan ke pemegang saham sebagai dividen, dimana hal ini setara dengan Rp1,00 per lembar saham dan memberikan kuasa kepada Direksi untuk menetapkan tata cara pembagian dividen tunai tersebut sesuai ketentuan yang berlaku dibidang Pasar Modal;
   b. Disisihkan sebagai dana cadangan Perseroan sebesar USD10.000,00 sebagaimana diatur dalam Pasal 70 Undang-Undang Nomor 40 Tahun 2007 tentang Perseroan Terbatas (UUPT);
   c. Sisa Laba Bersih Perseroan setelah dikurangi pembagian dividen dan cadangan akan dicatat dalam Saldo Laba Ditahan sebesar USD9.218.476,00 untuk membiayai pengembangan usaha Perseroan.
2. Memberikan kuasa dan wewenang kepada Direksi Perseroan untuk melakukan setiap dan semua tindakan yang diperlukan sehubungan dengan keputusan tersebut di atas, sesuai dengan peraturan perundang-undangan yang berlaku.

1. Approved the use of the Company's Net Profit after tax attributable to owners of the parent entity amounting to USD 10,414,262.00 for the Fiscal Year ended December 31, 2023 as follows:
   a. Distributed 11% of Net Profit after tax attributable to owners of the parent entity as cash dividends amounting to USD 1,185,786.00 (gross) or equivalent to Rp18,046,483,948.00 (gross), to be distributed to shareholders as dividends, which is equivalent to Rp1.00 per share, and authorized the Board of Directors to determine the procedures for distributing such cash dividends in accordance with applicable capital market regulations;
   b. Allocated a reserve fund of USD 10,000.00 as stipulated in Article 70 of Law No. 40 of 2007 concerning Limited Liability Companies;
   c. The remaining Net Profit after dividend distribution and reserves will be recorded as Retained Earnings amounting to USD 9,218,476.00 to finance the Company's business development.
2. Granted authority and power to the Company's Board of Directors to take any and all necessary actions in connection with the above resolutions in accordance with applicable laws and regulations.

**Tindak Lanjut atas Hasil Keputusan:**
Follow-up on the Resolution:
Dividen tunai tahun buku 2023 telah dibagikan kepada pemegang saham pada Senin, 15 Juli 2024.
The cash dividend for the Fiscal Year 2023 was distributed to shareholders on Monday, July 15, 2024.

## Mata Acara Rapat dan Keputusannya serta Tindak Lanjut atas Hasil Keputusan Rapat
Agenda of Meeting Items, Resolutions, and Follow-up on Meeting Resolutions

**Agenda Mata Acara 3:**
Agenda Item 3:
Penunjukan Akuntan Publik (AP) dan Kantor Akuntan Publik Perseroan (KAP) untuk tahun buku yang berakhir pada tanggal 31 Desember 2024 dan Penetapan Honorarium serta Persyaratan Lain berkenaan dengan Penunjukan tersebut.
Appointment of a Public Accountant (PA) and Public Accounting Firm (PAF) for the Fiscal Year ended December 31, 2024 and Determination of Honorarium and Other Requirements related to such Appointment.

**Keputusan Mata Acara 3:**
Resolution of Agenda Item 3:
1. Memberikan kewenangan kepada Dewan Komisaris Perseroan untuk menunjuk Akuntan Publik (AP) dan/atau Kantor Akuntan Publik (KAP) Independen untuk melakukan audit atas Laporan Keuangan Perseroan untuk tahun buku yang berakhir pada tanggal 31 Desember 2024 dengan memperhatikan rekomendasi Komite Audit dengan berkonsultasi terlebih dahulu dan mendapat persetujuan Pemegang Saham Utama. Pemberian wewenang ini diambil mengingat hingga penyelenggaraan Rapat ini masih dilakukan proses penyelesaian penyusunan Rekomendasi dari Komite Audit Perseroan. Rekomendasi Akuntan Publik dan/atau Kantor Akuntan Publik Perseroan akan didasarkan pada kriteria, antara lain:
   a. Telah terdaftar pada Otoritas Jasa Keuangan;
   b. Memenuhi syarat independensi Akuntan Publik, Kantor Akuntan Publik, dan orang dalam Kantor Akuntan Publik sesuai aturan yang berlaku;
   c. Ruang lingkup audit meliputi pemeriksaan atas pembukuan Perseroan yang dilakukan secara independen sesuai dengan Standar Akuntansi yang berlaku umum di Indonesia serta rekomendasi sehubungan dengan pengendalian intern akuntansi dan memahami kompleksitas Grup Perseroan.
2. Memberikan kuasa dan wewenang kepada Dewan Komisaris Perseroan untuk menetapkan besarnya honorarium dan persyaratan lainnya, sehubungan dengan penunjukan Akuntan Publik dan/atau Kantor Akuntan Publik tersebut dengan memperhatikan rekomendasi dari Komite Audit.
3. Dalam hal Akuntan Publik dan/atau Kantor Akuntan Publik yang ditunjuk tersebut karena sesuatu alasan tidak dapat melaksanakan tugasnya, memberikan wewenang kepada Dewan Komisaris untuk menunjuk Akuntan Publik dan/atau Kantor Akuntan Publik lain yang memiliki kompetensi dan pengalaman dalam bisnis Perseroan dan terdaftar di OJK.

1. Granted authority to the Company's Board of Commissioners to appoint an Independent Public Accountant (PA) and/or Public Accounting Firm (PAF) to audit the Company's Financial Statements for the Fiscal Year ended December 31, 2024, taking into account the recommendations of the Audit Committee and after consultation with and approval from the Controlling Shareholder. This authority is granted considering that, at the time of the Meeting, the process of preparing the Audit Committee's recommendation was still ongoing. The recommendation of the Public Accountant and/or Public Accounting Firm will be based on criteria including:
   a. Being registered with the Financial Services Authority;
   b. Fulfilling independence requirements for the Public Accountant, Public Accounting Firm, and personnel within the Public Accounting Firm in accordance with applicable regulations;
   c. The audit scope includes examination of the Company's books conducted independently in accordance with generally accepted accounting standards in Indonesia, as well as recommendations regarding internal accounting controls and an understanding of the complexity of the Company's Group.
2. Granted authority and power to the Company's Board of Commissioners to determine the amount of honorarium and other requirements in connection with the appointment of the Public Accountant and/or Public Accounting Firm, taking into account the recommendations of the Audit Committee.
3. In the event that the appointed Public Accountant and/or Public Accounting Firm is unable to perform its duties for any reason, granted authority to the Board of Commissioners to appoint another Public Accountant and/or Public Accounting Firm with competence and experience in the Company's business and registered with OJK.

**Tindak Lanjut atas Hasil Keputusan:**
Follow-up on the Resolution:
Keputusan langsung berlaku efektif
The resolution became effective immediately.

**Agenda Mata Acara 4:**
Agenda Item 4:
Penetapan Gaji dan Tunjangan Lainnya bagi Direksi dan Dewan Komisaris Perseroan.
Determination of Salaries and Other Allowances for the Board of Directors and the Board of Commissioners of the Company.

**Keputusan Mata Acara 4:**
Resolution of Agenda Item 4:
1. Memberikan wewenang dan kuasa kepada Dewan Komisaris Perseroan untuk menetapkan remunerasi Direksi Perseroan untuk tahun buku yang berakhir pada tanggal 31 Desember 2024.
2. Menetapkan gaji dan/atau tunjangan lainnya bagi anggota Dewan Komisaris Perseroan secara keseluruhan untuk tahun buku 2024 mengikuti proporsional remunerasi Direksi Perseroan, dengan memperhatikan rekomendasi Komite Nominasi dan Remunerasi Perseroan dengan berkonsultasi terlebih dahulu dengan Pemegang Saham Utama.

1. Granted authority and power to the Company's Board of Commissioners to determine the remuneration of the Board of Directors for the Fiscal Year ended December 31, 2024.
2. Determined the salaries and/or other allowances for the members of the Company's Board of Commissioners for the Fiscal Year 2024 in proportion to the remuneration of the Board of Directors, taking into account the recommendations of the Company's Nomination and Remuneration Committee after prior consultation with the Controlling Shareholder.

**Tindak Lanjut atas Hasil Keputusan:**
Follow-up on the Resolution:
Keputusan langsung berlaku efektif
The resolution became effective immediately.

**Mata Acara Rapat dan Keputusannya serta Tindak Lanjut atas Hasil Keputusan Rapat**
Agenda of Meeting Items, Resolutions, and Follow-up on Meeting Resolutions

**Agenda Mata Acara 5:**
Agenda Item 5:
Laporan Realisasi Penggunaan Dana Hasil Penawaran Umum.
Report on the Realization of the Use of Proceeds from the Public Offering.

**Keputusan Mata Acara 5:**
Resolution of Agenda Item 5:
Tidak ada pengambilan keputusan dalam Mata Acara Kelima karena bersifat penyampaian laporan.
No resolution was taken for the Fifth Agenda Item as it was for reporting purposes only.

**Tindak Lanjut atas Hasil Keputusan:**
Follow-up on the Resolution:
Keputusan langsung berlaku efektif
The resolution became effective immediately.

Tidak terdapat keputusan pemegang saham dalam RUPS Tahunan ini yang tidak/belum dilaksanakan oleh manajemen.

There were no resolutions of the shareholders in this Annual GMS that were not or have not yet been implemented by management.

## RUPS Luar Biasa Tanggal 14 Juni 2024

Perseroan menyelenggarakan RUPS Luar Biasa pada tanggal 14 Juni 2024, bertempat di Artotel Suites Mangkuluhur, DKI Jakarta, Indonesia. Dalam perhitungan suara, Perseroan menggunakan Notaris, Dr. Putra Hutomo, S.H., M.Kn. dan PT EDI Indonesia, selaku Biro Administrasi Efek. Hasil keputusan RUPS Tahunan telah dituangkan dalam Akta Berita Acara RUPS Luar Biasa No. 9 tanggal 14 Juni 2024 yang dibuat di hadapan Dr. Putra Hutomo, SH., MKn., Notaris di Kota Administrasi Jakarta Selatan

Adapun hasil keputusan RUPS Luar Biasa dan tindak lanjutnya oleh manajemen hingga akhir tahun 2025 adalah sebagai berikut:

## Extraordinary GMS June 14, 2024

The Company held an Extraordinary GMS on June 14, 2024, at Artotel Suites Mangkuluhur, DKI Jakarta, Indonesia. In the vote counting process, the Company engaged Notary Dr. Putra Hutomo, S.H., M.Kn. and PT EDI Indonesia, as the Securities Administration Bureau. The resolutions of the Extraordinary GMS have been documented in the Deed of Minutes of the Extraordinary GMS No. 9 dated June 14, 2024, drawn up before Dr. Putra Hutomo, S.H., M.Kn., a Notary in the Administrative City of South Jakarta.

The resolutions of the Extraordinary GMS and their follow-up by management up to the end of 2025 are as follows:

**Mata Acara Rapat dan Keputusannya serta Tindak Lanjut atas Hasil Keputusan Rapat**
Agenda of Meeting Items, Resolutions, and Follow-up on Meeting Resolutions

**Agenda Mata Acara 1:**
**Agenda Item 1:**
Persetujuan Perubahan Anggaran Dasar disesuaikan dengan Peraturan Otoritas Jasa Keuangan.
Approval of Amendments to the Articles of Association in accordance with Financial Services Authority Regulations.

**Keputusan Mata Acara 1:**
**Resolution of Agenda Item 1:**
1. Menyetujui perubahan Pasal 17 ayat 5 Anggaran Dasar Perseroan menjadi sebagai berikut "Perseroan wajib mengumumkan Laporan Keuangan, termasuk didalamnya Neraca dan Laporan Laba/Rugi menurut tata cara yang berlaku dalam ketentuan perundang-undangan, Peraturan Otoritas Jasa Keuangan dan Peraturan di bidang Pasar Modal yang berlaku." dan menjadi bagian dalam Anggaran Dasar Perseroan yang ketentuan lainnya tidak diubah, sebagaimana disyaratkan oleh peraturan perundang-undangan yang berlaku.
2. Memberikan wewenang dan kuasa kepada Direksi Perseroan, dengan hak substitusi, untuk melakukan segala dan setiap tindakan yang diperlukan sehubungan dengan keputusan tersebut, termasuk tetapi tidak terbatas untuk menyatakan/menuangkan keputusan tersebut dalam akta-akta yang dibuat dihadapan Notaris, untuk mengubah, menyesuaikan dan/atau menyusun kembali ketentuan Pasal 17 ayat 5 Anggaran Dasar Perseroan atau Pasal 17 Anggaran Dasar Perseroan secara keseluruhan, sehingga menjadi bagian dalam Anggaran Dasar Perseroan yang ketentuan lainnya tidak diubah sebagaimana diputuskan dalam Mata Cara Rapat ini di hadapan Notaris, termasuk tidak terbatas untuk mengajukan permohonan persetujuan dan/atau menyampaikan pemberitahuan atas keputusan Rapat ini dan/atau perubahan Anggaran Dasar Perseroan dalam keputusan Rapat ini kepada instansi berwenang serta melakukan tindakan yang diperlukan sebagaimana disyaratkan oleh peraturan perundang-undangan yang berlaku bagi Perseroan.

1. Approved the amendment of Article 17 paragraph 5 of the Company's Articles of Association to read as follows: "The Company shall announce its Financial Statements, including the Balance Sheet and Profit/Loss Statement, in accordance with applicable laws and regulations, Financial Services Authority Regulations, and prevailing Capital Market regulations," and to become part of the Company's Articles of Association, while other provisions remain unchanged, as required by applicable laws and regulations.
2. Granted authority and power to the Company's Board of Directors, with substitution rights, to take any and all necessary actions in connection with the resolution, including but not limited to stating/recording the resolution in deeds drawn up before a Notary, to amend, adjust, and/or restate the provisions of Article 17 paragraph 5 of the Company's Articles of Association or Article 17 of the Company's Articles of Association as a whole, so that it becomes part of the Company's Articles of Association with other provisions remaining unchanged as resolved in this Meeting before a Notary, including but not limited to submitting applications for approval and/or notifications of this Meeting resolution and/or amendments to the Company's Articles of Association to the competent authorities, and taking necessary actions as required by applicable laws and regulations for the Company.

**Tindak Lanjut atas Hasil Keputusan:**
**Follow-up on the Resolution:**
Keputusan langsung berlaku efektif.
The resolution became effective immediately.

Tidak terdapat keputusan pemegang saham dalam RUPS Luar Biasa ini yang tidak/belum dilaksanakan oleh manajemen.

There were no resolutions of the shareholders in this Extraordinary GMS that were not or have not yet been implemented by management.

# Dewan Komisaris
## Board of Commissioners

Dewan Komisaris adalah organ tata kelola Perseroan yang memiliki tugas utama mengawasi jalannya pengelolaan Perseroan oleh Direksi. Dalam melaksanakan tugas tersebut, Dewan Komisaris memberikan nasihat kepada Direksi dalam menjalankan perusahaan dan memastikan arah pengelolaan Perseroan telah sesuai dengan maksud dan tujuan yang ditetapkan, dan memastikan Perseroan telah melaksanakan prinsip-prinsip tata kelola perusahaan yang baik dalam setiap aktivitas dan kegiatan usahanya. Dalam melaksanakan tugas dan tanggung jawabnya, Dewan Komisaris dibantu oleh komite-komite dan wajib bertindak secara independen.

The Board of Commissioners is a corporate governance body of the Company whose main duty is to supervise the management of the Company carried out by the Board of Directors. In carrying out this duty, the Board of Commissioners provides advice to the Board of Directors in managing the Company and ensures that the direction of the Company's management is in line with its established purposes and objectives, and ensures that the Company has implemented the principles of good corporate governance in all its activities and business operations. In performing its duties and responsibilities, the Board of Commissioners is assisted by committees and must act independently.

### Dasar Hukum

Penunjukkan dan pengangkatan Dewan Komisaris Perseroan merujuk pada beberapa dasar hukum, antara lain:

1. Undang-Undang Nomor 40 Tahun 2007 tentang Perseroan Terbatas.
2. Undang-Undang Nomor 8 Tahun 1995 tentang Pasar Modal.
3. Peraturan Otoritas Jasa Keuangan (POJK), Surat Edaran OJK terkait Penerapan dan Organ Tata Kelola Perusahaan.
4. Anggaran Dasar Perusahaan beserta perubahan-perubahannya.
5. Akta Pernyataan Keputusan Rapat Umum Pemegang Saham No. 15 tanggal 3 November 2022 yang telah diberitahukan kepada Menteri Hukum dan Hak Asasi Manusia Republik Indonesia (Menkumham RI) melalui Surat Penerimaan Pemberitahuan No. AHUAH.01.09.0072608 tanggal 3 November 2022
6. Akta Pernyataan Keputusan Rapat Umum Pemegang Saham No. 68 tanggal 14 Januari 2026 yang telah diberitahukan kepada Menteri Hukum dan Hak Asasi Manusia Republik Indonesia (Menkumham RI) melalui Surat Penerimaan Pemberitahuan No. AHU-AH.01.09-0060264 tanggal 18 Februari 2026.

### Legal Basis

The nomination and appointment of the Company's Board of Commissioners refer to several legal bases, including:

1. Law Number 40 of 2007 concerning Limited Liability Companies.
2. Law Number 8 of 1995 concerning the Capital Market.
3. Financial Services Authority Regulations (POJK), OJK Circular Letters related to the Implementation and Structure of Corporate Governance.
4. The Company's Articles of Association and their amendments.
5. Deed of Statement of Resolution of the General Meeting of Shareholders No. 15 dated November 3, 2022, which has been notified to the Minister of Law and Human Rights of the Republic of Indonesia (Menkumham RI) through Letter of Receipt of Notification No. AHUAH.01.09.0072608 dated November 3, 2022.
6. Deed of Statement of Resolution of the General Meeting of Shareholders No. 68 dated January 14, 2026, which has been notified to the Minister of Law and Human Rights of the Republic of Indonesia (Menkumham RI) through Letter of Receipt of Notification No. AHU-AH.01.09-0060264 dated February 18, 2026.

### Pedoman Dewan Komisaris

Pedoman Dewan Komisaris merupakan acuan bagi Dewan Komisaris dalam menjalankan fungsi, tugas dan tanggung jawabnya. Pedoman secara berkala dilakukan evaluasi dan diperbaharui dengan mengacu pada peraturan dan ketentuan yang berlaku di Indonesia. Pedoman Dewan Komisaris disahkan pada tanggal 1 September 2022 dan telah diunggah ke situs web Perseroan www.humi.co.id.

### Board of Commissioners Charter

The Board of Commissioners Charter serves as a guideline for the Board of Commissioners in carrying out its functions, duties, and responsibilities. The Charter is periodically evaluated and updated with reference to applicable laws and regulations in Indonesia. The Board of Commissioners Charter was ratified on September 1, 2022 and has been uploaded to the Company's website at www.humi.co.id.

Secara garis besar, isi Pedoman Dewan Komisaris adalah sebagai berikut:

1. Pendahuluan.
2. Dasar Hukum.
3. Organisasi Dewan Komisaris.
4. Masa Jabatan.
5. Tugas, Tanggung Jawab, dan Wewenang.
6. Penilaian Kinerja Dewan Komisaris.
7. Remunerasi.
8. Rapat Dewan Komisaris.
9. Ketentuan Terkait Rapat Dewan Komisaris.
10. Pengunduran Diri dan Pemberitahuan Sewaktu-waktu.
11. Standar Etika.
12. Ketentuan Lainnya.
13. Penutup.

In general, the contents of the Board of Commissioners Charter are as follows:

1. Introduction.
2. Legal Basis.
3. Organization of the Board of Commissioners.
4. Term of Office.
5. Duties, Responsibilities, and Authorities.
6. Performance Assessment of the Board of Commissioners.
7. Remuneration.
8. Meetings of the Board of Commissioners.
9. Provisions Related to Meetings of the Board of Commissioners.
10. Resignation and Notification at Any Time.
11. Ethical Standards.
12. Other Provisions.
13. Closing.

## Susunan, Jumlah, dan Komposisi Anggota Dewan Komisaris Tahun 2025

Susunan dan komposisi anggota Dewan Komisaris Perseroan telah memenuhi semua ketentuan yang berlaku, sebagaimana diatur dalam Piagam Dewan Komisaris, di antaranya:

1. Jumlah Dewan Komisaris terdiri dari 2 (dua) orang anggota Dewan Komisaris. Seorang di antaranya diangkat sebagai Komisaris Utama.
2. Komposisi dan jumlah anggota Dewan Komisaris ditetapkan oleh RUPS dengan memperhatikan visi, misi dan rencana strategis Perusahaan, sehingga memungkinkan pengambilan keputusan yang efektif, tepat dan cepat serta dapat bertindak secara independen.

Pada saat laporan ini diterbitkan, adanya perubahan susunan Dewan Komisaris terhitung sejak 14 Januari 2026, susunan dan komposisi keanggotaan Dewan Komisaris, adalah sebagai berikut:

## Structure, Number, and Composition of the Board of Commissioners Members for Fiscal Year 2025

The structure and composition of the Company's Board of Commissioners have complied with all applicable provisions, as stipulated in the Board of Commissioners Charter, including:

1. The Board of Commissioners consists of 2 (two) members. One of them is appointed as the President Commissioner.
2. The composition and number of members of the Board of Commissioners are determined by the GMS with due regard to the Company's vision, mission, and strategic plans, thereby enabling effective, accurate, and timely decision-making, and ensuring independent action.

At the time this report is issued, there has been a change in the composition of the Board of Commissioners effective January 14, 2026. The structure and composition of the Board of Commissioners are as follows:

| Nama<br>Name | Jabatan<br>Position | Dasar Pengangkatan<br>Basis of Appointment | Masa Jabatan<br>Term of Office | Periode Jabatan<br>Term Period |
|---|---|---|---|---|
| Mahdan | Komisaris Utama merangkap Komisaris Independen<br>President Commissioner concurrently serving as Independent Commissioner | Diangkat sebagai Komisaris Utama dan merangkap sebagai Komisaris Independen Perseroan berdasarkan Akta Penyertaan Keputusan RUPSLB No. 68 Tanggal 14 Januari 2026<br>Appointed as President Commissioner and concurrently serving as Independent Commissioner of the Company based on the Deed of Statement of Resolution of the EGMS No. 68 dated January 14, 2026 | 14 Januari 2026 s.d RUPS Tahun 2027<br>January 14, 2026 until the GMS in 2027 | Ke-1<br>1st |
| Dedi Hudayana | Komisaris<br>Commissioner | Diangkat sebagai Komisaris Utama dan merangkap sebagai Komisaris Independen Perseroan berdasarkan Akta Penyertaan Keputusan RUPSLB No. 68 Tanggal 14 Januari 2026<br>Appointed as President Commissioner and concurrently serving as Independent Commissioner of the Company based on the Deed of Statement of Resolution of the EGMS No. 68 dated January 14, 2026 | 14 Januari 2026 s.d RUPS Tahun 2027<br>January 14, 2026 until the GMS in 2027 | Ke-1<br>1st |

| Nama<br>Name | Jabatan<br>Position | Dasar Pengangkatan<br>Basis of Appointment | Masa Jabatan<br>Term of Office | Periode Jabatan<br>Term Period |
|---|---|---|---|---|
| **Periode 1 Januari 2025 – 14 Januari 2026**<br>Period January 1, 2025 – January 14, 2026 | | | | |
| Abdul Rachim Sofyan | Komisaris Utama<br>President Commissioner | Diangkat sebagai Komisaris Utama berdasarkan Akta Pernyataan Keputusan RUPSLB No. 15 tanggal 3 November 2022<br>Appointed as President Commissioner based on the Deed of Statement of Resolution of the EGMS No. 15 dated November 3, 2022 | 3 November 2022 s.d 14 Januari 2026<br>November 3, 2022 until January 14, 2026 | Ke-1<br>1st |
| Daryono | Komisaris Independen<br>Independent Commissioner | Diangkat sebagai Komisaris Independen berdasarkan Akta Pernyataan Keputusan RUPSLB No. 15 tanggal 3 November 2022<br>Appointed as Independent Commissioner based on the Deed of Statement of Resolution of the EGMS No. 15 dated November 3, 2022 | 3 November 2022 s.d 14 Januari 2026<br>November 3, 2022 until January 14, 2026 | Ke-1<br>1st |

Profil singkat masing-masing anggota Dewan Komisaris dapat dilihat di bagian Profil Dewan Komisaris, dalam bab Profil Perusahaan pada Laporan Tahunan ini.

A brief profile of each member of the Board of Commissioners can be found in the Board of Commissioners Profile section, under the Company Profile chapter of this Annual Report.

## Masa Jabatan Dewan Komisaris

Anggota Dewan Komisaris diangkat dan diberhentikan oleh pemegang saham melalui mekanisme RUPS. Masa jabatan Dewan Komisaris untuk 1 periode paling lama adalah 5 tahun terhitung sejak tanggal yang ditetapkan oleh RUPS yang mengangkatnya dan berakhir pada penutupan RUPS Tahunan 5 tahun berikutnya, namun dengan tidak mengurangi hak RUPS untuk sewaktu-waktu dapat memberhentikan anggota Dewan Komisaris sebelum masa jabatannya berakhir.

Setelah masa jabatannya berakhir, anggota Dewan Komisaris dapat diangkat kembali oleh RUPS untuk 1 (satu) kali masa jabatan, kecuali ditetapkan lain dalam RUPS.

Jabatan Dewan Komisaris berakhir apabila:

1. Masa jabatannya berakhir.
2. Mengundurkan diri sesuai dengan ketentuan Anggaran Dasar Perusahaan.
3. Tidak lagi memenuhi persyaratan perundangan yang berlaku.
4. Meninggal dunia dalam masa jabatannya.
5. Diberhentikan berdasarkan Keputusan RUPS.
6. Terlibat dalam tindakan kejahatan keuangan.
7. Batal karena hukum apabila diketahui anggota Dewan Komisaris tersebut tidak memenuhi persyaratan sebagaimana dimaksud dalam UU No. 40 tahun 2007 pasal 110 dan Dewan Komisaris atau anggota Direksi lainnya harus mengumumkan batalnya pengangkatan tersebut dalam surat kabar serta memberitahukannya kepada Menteri untuk dicatat dalam daftar Perusahaan selambat-lambatnya 7 (tujuh) hari terhitung sejak diketahuinya.

## Term of Office of the Board of Commissioners

Members of the Board of Commissioners are appointed and dismissed by the shareholders through the GMS mechanism. The term of office of the Board of Commissioners for one period is a maximum of 5 years from the date determined by the GMS that appoints them and ends at the closing of the Annual GMS 5 years thereafter, without prejudice to the right of the GMS to dismiss members of the Board of Commissioners at any time before the end of their term of office.

After their term ends, members of the Board of Commissioners may be reappointed by the GMS for 1 (one) additional term, unless otherwise stipulated in the GMS.

The position of a member of the Board of Commissioners shall end if:

1. Their term of office ends.
2. They resign in accordance with the provisions of the Company's Articles of Association.
3. They no longer meet the applicable legal requirements.
4. They pass away during their term of office.
5. They are dismissed based on a GMS Resolution.
6. They are involved in financial crimes.
7. It becomes null and void by law if it is later discovered that the member of the Board of Commissioners does not meet the requirements as referred to in Law No. 40 of 2007 Article 110, and the Board of Commissioners or other members of the Board of Directors must announce the cancellation of such appointment in a newspaper and notify the Minister to be recorded in the Company register no later than 7 (seven) days from the date it is discovered.

Anggota Dewan Komisaris dapat diberhentikan sewaktu-waktu berdasarkan keputusan RUPS dengan menyebutkan alasannya, apabila anggota Dewan Komisaris tersebut:

1. Tidak dapat melaksanakan tugasnya dengan baik.
2. Tidak melaksanakan ketentuan peraturan perundang-undangan dan/atau ketentuan Anggaran Dasar Perseroan.
3. Terlibat dalam tindakan kejahatan keuangan.
4. Dinyatakan bersalah dengan putusan pengadilan yang mempunyai kekuatan hukum yang tetap.
5. Mengundurkan diri sesuai Anggaran Dasar Perusahaan.
6. Pengangkatan anggota Dewan Komisaris tidak memenuhi persyaratan sebagaimana dimaksud dalam UU Nomor 40 tahun 2007 pasal 110.

Prosedur pemberhentian sewaktu-waktu, antara lain mencakup:

1. Anggota Dewan Komisaris yang bersangkutan diberi kesempatan untuk membela diri dalam RUPS.
2. Pemberian kesempatan untuk membela diri tidak diperlukan dalam hal yang bersangkutan tidak keberatan atas pemberhentian tersebut.

Perseroan juga telah mengatur prosedur pengunduran diri, antara lain mencakup:

1. Pengunduran diri anggota Dewan Komisaris dari jabatannya sebelum masa jabatan berakhir wajib menyampaikan permohonan pengunduran diri kepada Dewan Komisaris dan Direksi.
2. Perusahaan wajib menyelenggarakan RUPS untuk memutuskan permohonan pengunduran diri paling lambat 90 (Sembilan puluh) hari setelah diterimanya permohonan pengunduran diri.
3. Perusahaan wajib melakukan keterbukaan informasi kepada masyarakat dan menyampaikan kepada Otoritas Jasa Keuangan paling lambat 2 (dua) hari kerja setelah diterimanya permohonan pengunduran diri Dewan Komisaris dan hasil penyelenggaraan RUPS.
4. Perusahaan wajib memberitahukan perubahan anggota Dewan Komisaris kepada Kementerian Hukum & HAM paling lambat 30 (tiga puluh) hari terhitung sejak tanggal keputusan RUPS.

## Tugas, Tanggung Jawab, dan Wewenang Dewan Komisaris

Dewan Komisaris Perseroan bertindak dan bertanggung jawab secara kolegial, dibantu oleh Komite Audit, Komite Nominasi dan Remunerasi, dan Komite ESG yang memiliki kompetensi bidangnya masing-masing. Dewan Komisaris Perseroan memiliki tugas, tanggung jawab, dan wewenang sebagai berikut:

Members of the Board of Commissioners may be dismissed at any time based on a GMS Resolution stating the reasons, if the member of the Board of Commissioners:

1. Is unable to perform their duties properly.
2. Does not comply with laws and regulations and/or the provisions of the Company's Articles of Association.
3. Is involved in financial crimes.
4. Is declared guilty by a court decision that has obtained permanent legal force.
5. Resigns in accordance with the Company's Articles of Association.
6. Their appointment does not meet the requirements as referred to in Law Number 40 of 2007 Article 110.

The procedure for dismissal at any time includes, among others:

1. The concerned member of the Board of Commissioners is given the opportunity to present a defense in the GMS.
2. The opportunity to present a defense is not required if the concerned party does not object to the dismissal.

The Company has also established procedures for resignation, including:

1. A member of the Board of Commissioners who resigns before the end of their term must submit a resignation request to the Board of Commissioners and the Board of Directors.
2. The Company must hold a GMS to decide on the resignation request no later than 90 (ninety) days after receiving the resignation request.
3. The Company must disclose information to the public and submit it to the Financial Services Authority no later than 2 (two) working days after receiving the resignation request of the Board of Commissioners and the results of the GMS.
4. The Company must notify changes in the composition of the Board of Commissioners to the Ministry of Law and Human Rights no later than 30 (thirty) days from the date of the GMS resolution.

## Duties, Responsibilities, and Authorities of the Board of Commissioners

The Company's Board of Commissioners acts and is collectively responsible, assisted by the Audit Committee, the Nomination and Remuneration Committee, and the ESG Committee, each with their respective competencies. The Board of Commissioners has the following duties, responsibilities, and authorities:

1. Dewan Komisaris melakukan pengawasan atas kebijakan pengurusan, jalannya pengurusan pada umumnya, baik mengenai Perseroan maupun usaha Perseroan, dan memberi nasihat kepada Direksi.
2. Setiap anggota Dewan Komisaris wajib dengan itikad baik, kehati-hatian, dan bertanggung jawab dalam menjalankan tugas pengawasan dan pemberian nasihat kepada Direksi untuk kepentingan Perseroan dan sesuai dengan maksud dan tujuan Perseroan.
3. Setiap anggota Dewan Komisaris wajib melaksanakan tugas dan tanggung jawab dengan itikad baik, penuh tanggung jawab, dan kehati-hatian.
4. Setiap anggota Dewan Komisaris ikut bertanggung jawab secara pribadi atas kerugian Perusahaan apabila yang bersangkutan bersalah atau lalai menjalankan tugasnya.
5. Dalam hal Dewan Komisaris terdiri atas 2 (dua) anggota Dewan Komisaris atau lebih, maka tanggung jawab sebagaimana dimaksud pada poin (4) berlaku secara tanggung renteng bagi setiap anggota Dewan Komisaris.
6. Anggota Dewan Komisaris tidak dapat dipertanggungjawabkan atas kerugian sebagaimana dimaksud pada poin (4) apabila dapat membuktikan:
   a. Telah melakukan pengawasan dengan itikad baik dan kehati-hatian untuk kepentingan Perseroan dan sesuai dengan maksud dan tujuan Perseroan;
   b. Langsung maupun tidak langsung atas tindakan pengurusan Direksi yang mengakibatkan kerugian; dan
   c. Telah memberikan nasihat kepada Direksi untuk mencegah timbul atau berlanjutnya kerugian tersebut.
7. Dalam hal terjadi kepailitan karena kesalahan atau kelalaian Dewan Komisaris dalam melakukan pengawasan terhadap pengurusan yang dilaksanakan oleh Direksi dan kekayaan Perseroan tidak cukup untuk membayar seluruh kewajiban Perseroan akibat kepailitan tersebut, setiap anggota Dewan Komisaris secara tanggung renteng ikut bertanggung jawab dengan anggota Direksi atas kewajiban yang belum dilunasi.
8. Tanggung jawab sebagaimana dimaksud pada poin (7) berlaku juga bagi anggota Dewan Komisaris yang sudah tidak menjabat 5 (lima) tahun sebelum putusan pernyataan pailit diucapkan.
9. Anggota Dewan Komisaris tidak dapat dimintai pertanggungjawaban atas kepailitan Perseroan sebagaimana dimaksud pada poin (7) apabila dapat membuktikan:
   a. Kepailitan tersebut bukan karena kesalahan atau kelalaiannya.
   b. Telah melakukan tugas pengawasan dengan itikad baik dan kehati-hatian untuk kepentingan

1. The Board of Commissioners supervises management policies, the general course of management, both concerning the Company and its business, and provides advice to the Board of Directors.
2. Each member of the Board of Commissioners must act in good faith, with prudence, and responsibility in carrying out supervisory duties and providing advice to the Board of Directors for the interest of the Company and in accordance with its purposes and objectives.
3. Each member of the Board of Commissioners must carry out their duties and responsibilities in good faith, with full responsibility, and prudence.
4. Each member of the Board of Commissioners is personally liable for Company losses if they are at fault or negligent in performing their duties.
5. In the event that the Board of Commissioners consists of 2 (two) or more members, the liability referred to in point (4) applies jointly and severally to each member.
6. Members of the Board of Commissioners cannot be held liable for losses as referred to in point (4) if they can prove:
   a. They have conducted supervision in good faith and with prudence for the interest of the Company and in accordance with its purposes and objectives;
   b. They have no direct or indirect involvement in the management actions of the Board of Directors that resulted in losses; and
   c. They have provided advice to the Board of Directors to prevent the occurrence or continuation of such losses.
7. In the event of bankruptcy due to the fault or negligence of the Board of Commissioners in supervising the management carried out by the Board of Directors and the Company's assets are insufficient to cover all obligations arising from such bankruptcy, each member of the Board of Commissioners shall be jointly and severally liable together with members of the Board of Directors for the unpaid obligations.
8. The liability referred to in point (7) also applies to members of the Board of Commissioners who have ceased to hold office within 5 (five) years prior to the declaration of bankruptcy.
9. Members of the Board of Commissioners cannot be held liable for the Company's bankruptcy as referred to in point (7) if they can prove:
   a. The bankruptcy was not due to their fault or negligence;
   b. They have performed supervisory duties in good faith and with prudence for the interest of the

Perseroan dan sesuai dengan maksud dan tujuan Perseroan.
c. Tidak mempunyai kepentingan pribadi, baik langsung maupun tidak langsung atas tindakan pengurusan oleh Direksi yang mengakibatkan kepailitan.
d. Telah memberikan nasihat kepada Direksi untuk mencegah terjadinya kepailitan.

10. Dewan Komisaris wajib membuat:
    a. Risalah rapat Dewan Komisaris dan menyimpan salinannya.
    b. Melaporkan kepada Perseroan mengenai kepemilikan sahamnya dan atau keluarganya pada Perseroan tersebut.
    c. Memberikan laporan tentang tugas pengawasan yang telah dilakukan selama tahun buku yang baru lampau kepada RUPS.
11. Berdasarkan anggaran dasar atau keputusan RUPS, Dewan Komisaris berwenang memberhentikan sementara anggota Direksi dan dapat melakukan tindakan pengurusan Perusahaan dalam keadaan tertentu untuk jangka waktu tertentu dan berlaku semua ketentuan mengenai hak, wewenang, dan kewajiban Direksi terhadap Perseroan dan pihak ketiga.
12. Dewan Komisaris dapat membentuk komite dengan merujuk pada ketentuan perundangan yang berlaku dan wajib dilakukan evaluasi kinerja komite setiap akhir tahun buku.

Company and in accordance with its purposes and objectives;
c. They have no personal interest, either directly or indirectly, in the management actions of the Board of Directors that resulted in bankruptcy;
d. They have provided advice to the Board of Directors to prevent the occurrence of bankruptcy.

10. The Board of Commissioners is required to:
    a. Prepare minutes of Board of Commissioners meetings and retain copies thereof;
    b. Report to the Company regarding their share ownership and/or that of their family in the Company;
    c. Provide a report on supervisory duties carried out during the past Fiscal Year to the GMS.
11. Based on the Articles of Association or a GMS Resolution, the Board of Commissioners has the authority to temporarily suspend members of the Board of Directors and may carry out management actions of the Company under certain circumstances for a certain period, whereby all provisions regarding the rights, authorities, and obligations of the Board of Directors toward the Company and third parties shall apply.
12. The Board of Commissioners may establish committees in accordance with applicable laws and regulations and must evaluate the performance of such committees at the end of each fiscal year.

## Pembagian Tugas Antar Dewan Komisaris

Anggota Dewan Komisaris mengemban tugas serta merangkap jabatan sebagai ketua dari komite-komite yang berada di bawah Dewan Komisaris, dengan rincian sebagai berikut:

## Division of Duties Among the Board of Commissioners

Members of the Board of Commissioners carry out their duties while concurrently serving as chairpersons of committees under the Board of Commissioners, with the details as follows:

| **Komite**<br>Committee | **Keanggotaan Komite oleh Anggota Dewan Komisaris**<br>Committee Membership by Members of the Board of Commissioners | |
|---|---|---|
| | **1 Januari 2025 – 14 Januari 2026**<br>January 1, 2025 – January 14, 2026 | **14 Januari 2026 – Sekarang**<br>January 14, 2026 – Present |
| Komite Audit<br>Audit Committee | Daryono | Mahdan |
| Komite Nominasi dan Remunerasi<br>Nomination and Remuneration Committee | Daryono | Mahdan |
| Komite Environment, Social & Governance (ESG)<br>Environment, Social & Governance (ESG) Committee | Abdul Rachim Sofyan | Dedi Hudayana |

## Independensi Dewan Komisaris

Komitmen independensi anggota Dewan Komisaris Perseroan telah diatur dalam Piagam Dewan Komisaris. Sebagaimana diatur dalam Anggaran Dasar Perseroan

## Independence of the Board of Commissioners

The commitment to the independence of the members of the Company's Board of Commissioners is stipulated in the Board of Commissioners Charter. As regulated in

dan Piagam Dewan Komisaris, setiap anggota Dewan Komisaris Perseroan memiliki tugas dan wewenangnya masing-masing, serta independen dalam menjalankan tugas dan wewenangnya sesuai dengan peraturan perundang-undangan yang berlaku.

the Company's Articles of Association and the Board of Commissioners Charter, each member of the Company's Board of Commissioners has their respective duties and authorities, and acts independently in carrying out such duties and authorities in accordance with applicable laws and regulations.

## Komisaris Independen

Komisaris Independen adalah Anggota Dewan Komisaris yang tidak terafiliasi dengan Direksi, anggota Dewan Komisaris lainnya, dan Pemegang Saham pengendali, serta bebas dari hubungan bisnis atau hubungan lainnya yang dapat mempengaruhi kemampuannya untuk bertindak independen atau bertindak semata-mata demi kepentingan perusahaan.

Misi Komisaris Independen adalah mendorong terciptanya iklim yang lebih objektif dan menempatkan kesetaraan (fairness) di antara berbagai kepentingan, termasuk kepentingan perusahaan dan kepentingan para pemangku kepentingan sebagai prinsip utama dalam pengambilan keputusan oleh Dewan Komisaris.

Pada tahun 2025, Komisaris Independen HUMI berjumlah 1 (satu) orang anggota dari total 2 (dua) anggota Dewan Komisaris atau setara dengan 50%, telah memenuhi POJK No. 33/POJK.04/2014 tentang Direksi dan Dewan Komisaris Emiten atau Perusahaan Publik, komposisi Komisaris Independen minimal 30% dari jumlah keseluruhan anggota Dewan Komisaris. Jumlah anggota Komisaris Independen HUMI juga telah memenuhi jumlah minimal Komisaris Independen yang diatur dalam ASEAN Corporate Governance Scorecard yang mensyaratkan jumlah Komisaris Independen berjumlah 50% dari jumlah seluruh anggota Dewan Komisaris. Komisaris Independen diangkat berdasarkan persetujuan RUPS.

## Independent Commissioner

An Independent Commissioner is a member of the Board of Commissioners who is not affiliated with the Board of Directors, other members of the Board of Commissioners, or controlling shareholders, and is free from business relationships or other relationships that may affect their ability to act independently or act solely in the interest of the Company.

The mission of the Independent Commissioner is to promote a more objective environment and uphold fairness among various interests, including the interests of the Company and those of stakeholders, as a primary principle in decision-making by the Board of Commissioners.

In 2025, HUMI had 1 (one) Independent Commissioner out of a total of 2 (two) members of the Board of Commissioners, or equivalent to 50%, thereby complying with POJK No. 33/POJK.04/2014 concerning the Board of Directors and Board of Commissioners of Issuers or Public Companies, which requires a minimum composition of 30% Independent Commissioners of the total members of the Board of Commissioners. The number of Independent Commissioners at HUMI also meets the minimum requirement set by the ASEAN Corporate Governance Scorecard, which requires Independent Commissioners to comprise 50% of the total members of the Board of Commissioners. Independent Commissioners are appointed based on approval by the GMS.

## Pernyataan Independensi Komisaris Independen

Selama menjabat, Komisaris Independen telah memenuhi kriteria independen sebagaimana diatur dalam peraturan yang berlaku.

## Statement of Independence of Independent Commissioner

During their tenure, the Independent Commissioner has fulfilled the independence criteria as stipulated in the applicable regulations.

**Pemenuhan Aspek Independensi Komisaris Independen**
Fulfillment of Independence Aspects of the Independent Commissioner

| Aspek Independensi<br>Independence Aspect | Daryono |
|---|---|
| Bukan merupakan orang yang bekerja atau mempunyai wewenang dan tanggung jawab untuk merencanakan, memimpin, mengendalikan, atau mengawasi kegiatan Perseroan dalam waktu enam bulan terakhir.<br>Not a person who has worked or has had the authority and responsibility to plan, lead, control, or supervise the Company's activities within the last six months. | v |

**Pemenuhan Aspek Independensi Komisaris Independen**
Fulfillment of Independence Aspects of the Independent Commissioner

| Aspek Independensi<br>Independence Aspect | Daryono |
|---|---|
| Tidak mempunyai saham baik langsung maupun tidak langsung pada Perseroan.<br>Does not own shares, either directly or indirectly, in the Company. | v |
| Tidak mempunyai hubungan afiliasi dengan Perseroan, anggota Dewan Komisaris, anggota Direksi, atau Pemegang Saham Utama Perseroan.<br>Has no affiliation with the Company, members of the Board of Commissioners, members of the Board of Directors, or the Company's controlling shareholders. | v |
| Tidak mempunyai keterkaitan finansial, baik langsung maupun tidak langsung dengan Perseroan atau perusahaan lain yang menyediakan jasa dan produk kepada Perseroan dan afiliasinya.<br>Has no financial relationship, either directly or indirectly, with the Company or other companies that provide services and products to the Company and its affiliates. | v |
| Tidak mempunyai hubungan usaha baik langsung maupun tidak langsung yang berkaitan dengan kegiatan usaha Perseroan.<br>Has no business relationship, either directly or indirectly, related to the Company's business activities. | v |

v = Ya I x = Tidak
v = Yes I x = No

## Fokus Pengawasan Dewan Komisaris Tahun 2025

Selama tahun 2025, fokus pengawasan Dewan Komisaris mencakup beberapa aspek penting yaitu:

1. Pengawasan terhadap realisasi investasi dan belanja modal *(capital expenditure)* agar selaras dengan Rencana Kerja dan Anggaran Perusahaan (RKAP), termasuk evaluasi struktur pendanaan dan ketersediaan kontrak atas armada yang diakuisisi.
2. Penguatan struktur keuangan dan disiplin pengelolaan likuiditas, dengan memastikan keseimbangan antara ekspansi usaha dan ketahanan permodalan serta kemampuan arus kas operasional.
3. Optimalisasi kinerja operasional melalui peningkatan produktivitas aset dan tingkat utilisasi armada, termasuk pemantauan indikator kinerja utama seperti fleet utilization dan efektivitas kontrak time charter.
4. Pengawasan terhadap penerapan tata kelola perusahaan yang baik serta integrasi aspek Environmental, Social, and Governance (ESG), termasuk kepatuhan terhadap regulasi, pengelolaan risiko, dan keberlanjutan usaha.

## Rekomendasi Dewan Komisaris

Sesuai peraturan perundang-undangan, Dewan Komisaris dapat memberikan nasihat dan rekomendasi kepada Direksi yang ditujukan untuk meningkatkan kinerja Perseroan.

Di tahun 2025, Dewan Komisaris telah memberikan saran dan nasihat yang bersifat preventif, proaktif, dan korektif. Saran bersifat prefentif dan proaktif dimaksudkan untuk mencegah terjadinya risiko bisnis dan/atau untuk memastikan peluang bisnis dapat diraih dan ancaman.

## Focus of the Board of Commissioners' Supervision in 2025

During 2025, the Board of Commissioners focused its supervisory activities on several key areas, namely:

1. Monitoring the realization of investments and capital expenditures (CAPEX) to ensure alignment with the Company's Work Plan and Budget (RKAP), including evaluating the funding structure and the availability of contracts for the acquired fleet.
2. Strengthening the Company's financial structure and liquidity management discipline by ensuring an appropriate balance between business expansion, capital resilience, and the Company's operating cash flow capacity.
3. Optimizing operational performance through improved asset productivity and fleet utilization, including monitoring key performance indicators such as fleet utilization and the effectiveness of time charter contracts.
4. Overseeing the implementation of Good Corporate Governance (GCG) and the integration of Environmental, Social, and Governance (ESG) principles, including compliance with applicable regulations, risk management, and business sustainability.

## Recommendations of the Board of Commissioners

In accordance with prevailing laws and regulations, the Board of Commissioners may provide advice and recommendations to the Board of Directors aimed at improving the Company's performance.

In 2025, the Board of Commissioners provided preventive, proactive, and corrective advice and counsel. Preventive and proactive advice is intended to prevent business risks and/or ensure that business opportunities are seized and business threats are mitigated. Meanwhile, corrective advice is aimed at rectifying errors or weaknesses in the management of

bisnis dapat ditangkal. Sedangkan saran bersifat korektif dimaksudkan untuk memperbaiki kekeliruan/kelemahan dalam pengurusan Perseroan, termasuk mengoreksi ketidaksesuaian tujuan, strategi, dan program kerja akibat dinamika perubahaan keadaan lingkungan bisnis dari waktu ke waktu.

## Ketentuan Umum Rapat

Rapat Dewan Komisaris, Direksi, maupun rapat gabungan, diselenggarakan dengan tujuan meningkatkan kualitas dan efektivitas hubungan yang akan memberikan kontribusi timbal balik yang optimal terhadap upaya pengembangan Perseroan ke depan. Rapat yang merupakan forum diskusi yang bersifat formal, bertujuan untuk berkomunikasi, melakukan perencanaan, menetapkan kebijakan, mengambil keputusan dan memberikan motivasi, setiap peserta rapat dapat sama-sama berkontribusi dalam pencapaian tujuan tertentu.

Penyelenggaraan Rapat mengacu pada Kebijakan Rapat dan Pertemuan yang merupakan bagian dari Pedoman Tata Kelola yang ditetapkan pada tanggal 1 September 2025, dengan ketentuan sebagai berikut:

1. Kehadiran anggota Dewan Komisaris dan Direksi wajib diungkapkan dalam laporan tahunan Perseroan.
2. Dewan Komisaris dan Direksi harus menjadwalkan rapat untuk tahun berikutnya sebelum berakhirnya tahun buku.
3. Bahan rapat disampaikan kepada peserta rapat paling lambat 5 (lima) hari sebelum rapat diselenggarakan.
4. Dalam hal terdapat rapat yang diselenggarakan di luar jadwal yang telah disusun, bahan rapat disampaikan kepada peserta rapat paling lambat sebelum rapat diselenggarakan.
5. Pengambilan keputusan Rapat Dewan Komisaris dan Direksi Perseroan dilakukan berdasarkan musyawarah mufakat, dan dalam hal tidak tercapai keputusan musyawarah maka pengambilan keputusan dilakukan berdasarkan suara terbanyak.
6. Hasil rapat Dewan Komisaris dan Direksi wajib dituangkan dalam risalah rapat, ditandatangani oleh seluruh anggota Dewan Komisaris dan Direksi yang hadir, dan disampaikan kepada seluruh anggota Dewan Komisaris dan Direksi.
7. Dalam hal terdapat anggota Dewan Komisaris dan atau Direksi yang tidak menandatangani hasil rapat maka yang bersangkutan wajib menyebutkan alasannya secara tertulis dalam surat tersendiri yang dilekatkan pada risalah rapat.
8. Risalah rapat sebagaimana dimaksud wajib didokumentasikan:
   a. Singkat.

the Company, including correcting misalignments in objectives, strategies, and work programs resulting from the dynamic changes in the business environment over time.

## General Provisions of Meetings

Meetings of the Board of Commissioners, the Board of Directors, as well as joint meetings, are held with the objective of improving the quality and effectiveness of relationships that will provide optimal reciprocal contributions toward the Company's future development efforts. Meetings, which serve as formal discussion forums, aim to facilitate communication, planning, policy determination, decision-making, and motivation, allowing all participants to contribute to achieving specific objectives.

The organization of meetings refers to the Meeting and Assembly Policy, which forms part of the Governance Guidelines established on September 1, 2025 with the following provisions:

1. The attendance of members of the Board of Commissioners and the Board of Directors must be disclosed in the Company's annual report.
2. The Board of Commissioners and the Board of Directors must schedule meetings for the following year before the end of the Fiscal Year.
3. Meeting materials must be delivered to participants no later than 5 (five) days before the meeting is held.
4. In the event that a meeting is held outside the predetermined schedule, meeting materials must be delivered to participants no later than prior to the meeting.
5. Decision-making in meetings of the Board of Commissioners and the Board of Directors is conducted based on deliberation for consensus, and in the event that consensus is not reached, decisions are made based on majority vote.
6. The results of meetings of the Board of Commissioners and the Board of Directors must be documented in minutes of meeting, signed by all attending members of the Board of Commissioners and the Board of Directors, and distributed to all members of the Board of Commissioners and the Board of Directors.
7. In the event that any member of the Board of Commissioners and/or the Board of Directors does not sign the meeting results, the concerned party must state the reason in writing in a separate letter attached to the minutes of meeting.
8. The minutes of meeting as referred to must be documented as follows:
   a. Concise.

b. Risalah dikirimkan melalui *e-mail* pada hari yang sama kepada Dewan Komisaris dan Direksi.
c. Berbentuk matriks sebagaimana yang telah ditetapkan.

b. The minutes are sent via email on the same day to the Board of Commissioners and the Board of Directors.
c. In matrix form as predetermined.

## Kebijakan dan Pelaksanaan Rapat Dewan Komisaris

Sesuai POJK 33/2014 tentang Direksi dan Dewan Komisaris Emiten atau Perusahaan Publik, Dewan Komisaris wajib mengadakan rapat paling kurang 1 kali dalam 2 bulan. Selain itu, Dewan Komisaris juga wajib mengadakan rapat bersama Direksi paling kurang 1 kali dalam 4 bulan.

Namun demikian, Dewan Komisaris dapat mengadakan rapat sewaktu-waktu atas permintaan satu atau beberapa anggota Dewan Komisaris atau permintaan Direksi, dengan menyebutkan hal-hal yang akan dibicarakan. Dalam setiap rapat Dewan Komisaris dibuatkan risalah rapat dan ditandatangani oleh pimpinan rapat serta seluruh anggota Dewan Komisaris yang hadir dalam rapat. Risalah rapat berisi hal-hal yang dibicarakan dan hal-hal yang diputuskan.

Sepanjang tahun 2025, Dewan Komisaris telah menyelenggarakan 2 (dua) kali rapat Dewan Komisaris, dengan rata rata tingkat kehadiran anggota Dewan Komisaris dalam rapat mencapai 100%.

## Policy and Implementation of Meetings of the Board of Commissioners

In accordance with POJK 33/2014 concerning the Board of Directors and the Board of Commissioners of Issuers or Public Companies, the Board of Commissioners must hold meetings at least once every 2 months. In addition, the Board of Commissioners must also hold joint meetings with the Board of Directors at least once every 4 months.

However, the Board of Commissioners may hold meetings at any time upon the request of one or more members of the Board of Commissioners or upon the request of the Board of Directors, by stating the matters to be discussed. Each meeting of the Board of Commissioners must be documented in minutes of meeting and signed by the chairperson of the meeting and all members of the Board of Commissioners present. The minutes of meeting contain matters discussed and decisions made.

Throughout 2025, the Board of Commissioners held 2 (two) meetings of the Board of Commissioners, with an average attendance rate of members reaching 100%.

**Rekapitulasi Kehadiran Dewan Komisaris pada Rapat Dewan Komisaris Tahun 2025**
Recapitulation of Attendance of the Board of Commissioners at Board of Commissioners Meetings in 2025

| Nama dan Jabatan<br>Name and Position | Jumlah Wajib Rapat<br>Number of Required Meetings | Jumlah Realisasi Rapat<br>Number of Meetings Held | Jumlah Kehadiran<br>Number of Attendances | % Kehadiran<br>% Attendance |
|---|---|---|---|---|
| 1 Januari 2025 – 31 Desember 2025<br>January 1, 2025 – December 31, 2025 | | | | |
| Abdul Rachim Sofyan (Komisaris Utama)<br>Abdul Rachim Sofyan (President Commissioner) | 6 | 2 | 2 | 100,00 |
| Daryono (Komisaris Independen)<br>Daryono (Independent Commissioner) | 6 | 2 | 2 | 100,00 |
| **Rata-rata Kehadiran**<br>Average Attendance | | | | **100,00** |

**Agenda Rapat Dewan Komisaris Tahun 2025**
Agenda of the Board of Commissioners Meetings in 2025

| Tanggal Rapat<br>Meeting Date | Agenda Rapat<br>Meeting Agenda | Peserta Rapat<br>Meeting Participants |
|---|---|---|
| 21 Januari 2025<br>January 21, 2025 | Persiapan Dimulainya Rapat Koordinasi dengan Direksi untuk tahun buku 2025<br>Preparation for the commencement of coordination meetings with the Board of Directors for fiscal year 2025 | Abdul Rachim Sofyan (Komisaris Utama)<br>Daryono (Komisaris Independen)<br>Abdul Rachim Sofyan (President Commissioner)<br>Daryono (Independent Commissioner) |
| 29 April 2025<br>April 29, 2025 | Rapat Internal Dewan Komisaris<br>Internal Meeting of the Board of Commissioners | Abdul Rachim Sofyan (Komisaris Utama)<br>Daryono (Komisaris Independen)<br>Abdul Rachim Sofyan (President Commissioner)<br>Daryono (Independent Commissioner) |

## Tingkat Kehadiran Dewan Komisaris dalam RUPS

Tingkat kehadiran anggota Dewan Komisaris pada RUPSLB dan RUPST yang diselenggarakan tanggal 20 Mei 2025 adalah sebagai berikut:

## Attendance Rate of the Board of Commissioners at the GMS

The attendance rate of members of the Board of Commissioners at the EGMS and AGMS held on May 20, 2025 is as follows:

**Rekapitulasi Kehadiran Dewan Komisaris pada RUPS**
Recapitulation of Attendance of the Board of Commissioners at the GMS

| Nama dan Jabatan<br>Name and Position | Jumlah Wajib Rapat<br>Number of Required Meetings | Jumlah Kehadiran<br>Number of Attendances | % Kehadiran<br>% Attendance |
|---|---|---|---|
| Dewan Komisaris<br>Board of Commissioners | | | |
| Abdul Rachim Sofyan (Komisaris Utama)<br>Abdul Rachim Sofyan (President Commissioner) | 2 | 2 | 100,00 |
| Daryono (Komisaris Independen)<br>Daryono (Independent Commissioner) | 2 | 2 | 100,00 |
| **Rata-rata Kehadiran**<br>Average Attendance | | | **100,00** |

## Rapat Gabungan Dewan Komisaris Bersama Direksi

Sepanjang 2025, Rapat Gabungan Dewan Komisaris bersama Direksi diselenggarakan sebanyak 6 (enam) kali dengan rata-rata tingkat kehadiran pada rapat gabungan tersebut sebesar 95,75% sebagaimana disajikan pada tabel berikut.

## Joint Meetings of the Board of Commissioners and the Board of Directors

Throughout 2025, Joint Meetings of the Board of Commissioners and the Board of Directors were held 6 (six) times, with an average attendance rate at such joint meetings of 95,75%, as presented in the following table.

**Rekapitulasi Kehadiran pada Rapat Gabungan Dewan Komisaris bersama Direksi Tahun 2025**
Recapitulation of Attendance at Joint Meetings of the Board of Commissioners and the Board of Directors in 2025

| Nama dan Jabatan<br>Name and Position | Jumlah Wajib Rapat<br>Number of Required Meetings | Jumlah Kehadiran<br>Number of Attendances | % Kehadiran<br>% Attendance |
|---|---|---|---|
| Dewan Komisaris<br>Board of Commissioners | | | |
| Abdul Rachim Sofyan (Komisaris Utama)<br>Abdul Rachim Sofyan (President Commissioner) | 6 | 6 | 100,00 |
| Daryono (Komisaris Independen)<br>Daryono (Independent Commissioner) | 6 | 5 | 83,33 |
| Direksi<br>Board of Directors | | | |
| Tirta Hidayat (Direktur Utama)<br>Tirta Hidayat (President Director) | 6 | 6 | 100,00 |
| Dedi Hudayana (Direktur)<br>Dedi Hudayana (Director) | 6 | 6 | 100,00 |
| **Rata-rata Kehadiran**<br>Average Attendance | | | **95,75%** |

**Agenda Rapat Gabungan Dewan Komisaris bersama Direksi Tahun 2025**
Agenda of Joint Meetings of the Board of Commissioners and the Board of Directors in 2025

| Tanggal Rapat<br>Meeting Date | Agenda Rapat<br>Meeting Agenda | Peserta Rapat<br>Meeting Participants |
|---|---|---|
| 22 Januari 2025<br>January 22, 2025 | Rapat Isu Strategis Triwulan IV/2024<br>Strategic Issues Meeting for Q4/2024 | • Abdul Rachim Sofyan (Komisaris Utama)<br>• Daryono (Komisaris Independen)<br>• Tirta Hidayat (Direktur Utama)<br>• Dedi Hudayana (Direktur)<br>• Abdul Rachim Sofyan (President Commissioner)<br>• Daryono (Independent Commissioner)<br>• Tirta Hidayat (President Director)<br>• Dedi Hudayana (Director) |
| 27 Maret 2025<br>March 27, 2025 | Perkembangan Saham HUMI di Papan Bursa<br>Development of HUMI Shares on the Stock Exchange Board | • Abdul Rachim Sofyan (Komisaris Utama)<br>• Tirta Hidayat (Direktur Utama)<br>• Dedi Hudayana (Direktur)<br>• Abdul Rachim Sofyan (President Commissioner)<br>• Tirta Hidayat (President Director)<br>• Dedi Hudayana (Director) |
| 28 April 2025<br>April 28, 2025 | Rapat Isu Strategis Triwulan I/2025<br>Strategic Issues Meeting for Q1/2025 | • Abdul Rachim Sofyan (Komisaris Utama)<br>• Daryono (Komisaris Independen)<br>• Tirta Hidayat (Direktur Utama)<br>• Dedi Hudayana (Direktur)<br>• Abdul Rachim Sofyan (President Commissioner)<br>• Daryono (Independent Commissioner)<br>• Tirta Hidayat (President Director)<br>• Dedi Hudayana (Director) |
| 29 Juli 2025<br>July 29, 2025 | Rapat Isu Strategis Triwulan II/2025<br>Strategic Issues Meeting for Q2/2025 | • Abdul Rachim Sofyan (Komisaris Utama)<br>• Daryono (Komisaris Independen)<br>• Tirta Hidayat (Direktur Utama)<br>• Dedi Hudayana (Direktur)<br>• Abdul Rachim Sofyan (President Commissioner)<br>• Daryono (Independent Commissioner)<br>• Tirta Hidayat (President Director)<br>• Dedi Hudayana (Director) |
| 1 Agustus 2025<br>August 1, 2025 | Strategi Manajemen untuk Pengembangan Usaha<br>Management Strategy for Business Development | • Abdul Rachim Sofyan (Komisaris Utama)<br>• Daryono (Komisaris Independen)<br>• Tirta Hidayat (Direktur Utama)<br>• Dedi Hudayana (Direktur)<br>• Abdul Rachim Sofyan (President Commissioner)<br>• Daryono (Independent Commissioner)<br>• Tirta Hidayat (President Director)<br>• Dedi Hudayana (Director) |
| 28 Oktober 2025<br>October 28, 2025 | Rapat Isu Strategis Triwulan III/2025<br>Strategic Issues Meeting for Q3/2025 | • Abdul Rachim Sofyan (Komisaris Utama)<br>• Daryono (Komisaris Independen)<br>• Tirta Hidayat (Direktur Utama)<br>• Dedi Hudayana (Direktur)<br>• Abdul Rachim Sofyan (President Commissioner)<br>• Daryono (Independent Commissioner)<br>• Tirta Hidayat (President Director)<br>• Dedi Hudayana (Director) |

## Pelatihan dan Peningkatan Kompetensi Dewan Komisaris Tahun 2025

Untuk menunjang Dewan Komisaris dalam melaksanakan tugas dan tanggung jawabnya, Perseroan memberikan kesempatan kepada anggota Dewan Komisaris untuk mengikuti program pelatihan dan pengembangan kompetensi pada bidang yang relevan.

Prosedur program pelatihan bagi anggota Dewan Komisaris disesuaikan dengan kebutuhan dalam rangka pelaksanaan tugas pengawasan antara lain meliputi sebagai berikut:

1. Identifikasi kebutuhan pelatihan anggota Dewan Komisaris berdasarkan hasil assessment baik dari eksternal dan atau dari internal.

## Training and Competency Development of the Board of Commissioners in 2025

To support the Board of Commissioners in carrying out its duties and responsibilities, the Company provides opportunities for members of the Board of Commissioners to participate in training programs and competency development in relevant fields.

The procedures for training programs for members of the Board of Commissioners are tailored to their needs in carrying out supervisory duties, including the following:

1. Identification of training needs for members of the Board of Commissioners based on assessment results, whether external and/or internal.

2. Program pelatihan terkait dengan tata kelola perusahaan yang baik (Good Corporate Governance).
3. Program pelatihan terkait dengan Risk Management.
4. Program pelatihan lain/seminar/workshop yang relevan dengan tugas Dewan Komisaris.
5. Menetapkan jenis pelatihan/seminar/workshop pada tahun berjalan.
6. Usulan jadwal Pelatihan dan rencana anggaran biayanya.
7. Sepanjang tahun 2025, anggota Dewan Komisaris telah mengikuti program pelatihan dan pengembangan kompetensi sebagai berikut:

2. Training programs related to Good Corporate Governance.
3. Training programs related to Risk Management.
4. Other training/seminar/workshop programs relevant to the duties of the Board of Commissioners.
5. Determination of the types of training/seminars/workshops for the current year.
6. Proposal of training schedules and related budget plans.
7. Throughout 2025, members of the Board of Commissioners have participated in the following training and competency development programs:

| Tanggal<br>Date | Tema Pelatihan/Konferensi/ Workshop/Seminar<br>Training/Conference/Workshop/Seminar Topic | Lokasi<br>Venue | Penyelenggara<br>Organizer |
|---|---|---|---|
| **Abdul Rachim Sofyan,**<br>**Komisaris Utama**<br>President Commissioner | | | |
| 4-5 Juli 2025<br>July 4-5, 2025 | IHT-Vibes #6 : Leader's Preparation Program | Alana Sentul | Dunamis |
| **Daryono,**<br>**Komisaris Independen**<br>Independent Commissioner | | | |
| 4-5 Juli 2025<br>July 4-5, 2025 | IHT-Vibes #6 : Leader's Preparation Program | Alana Sentul | Dunamis |

## Program Orientasi Bagi Anggota Dewan Komisaris baru

Anggota Dewan Komisaris yang diangkat untuk pertama kalinya diberikan program orientasi (Induction Program) mengenai Perseroan dengan tujuan memberikan gambaran atas aktivitas bisnis, rencana HUMI ke depan, pedoman kerja dan hal lainnya yang menjadi tanggung jawab Direksi.

Melalui program orientasi ini, anggota Dewan komisaris baru diharapkan dapat bekerja selaras dengan organ tata kelola HUMI yang lain. Program orientasi ini berupa pengenalan dan sosialisasi dokumen dokumen yang disiapkan oleh unit kerja Human Capital, antara lain meliputi:

1. Visi dan Misi
2. Kode Etik & Perilaku
3. Struktur Organisasi
4. Anggaran Dasar
5. Kebijakan Pokok Perusahaan
6. Piagam Dewan Komisaris dan Komite Dewan Komisaris
7. Peraturan terkait Industri Pelayaran dan Pasar Modal yang berlaku.
8. Laporan Tahunan
9. Rencana Bisnis.

## Orientation Program for Newly Appointed Members of the Board of Commissioners

Members of the Board of Commissioners who are appointed for the first time are provided with an orientation program (Induction Program) regarding the Company, with the aim of providing an overview of business activities, HUMI's future plans, work guidelines, and other matters that fall under the responsibilities of the Board of Directors.

Through this orientation program, new members of the Board of Commissioners are expected to work in alignment with other corporate governance organs of HUMI. This orientation program consists of the introduction and dissemination of documents prepared by the Human Capital unit, including:

1. Vision and Mission
2. Code of Conduct & Behavior
3. Organizational Structure
4. Articles of Association
5. Key Company Policies
6. Board of Commissioners Charter and Committees of the Board of Commissioners Charter
7. Regulations related to the Shipping Industry and Capital Market
8. Annual Report
9. Business Plan

## Penilaian Kinerja Komite di Bawah Dewan Komisaris

Penilaian Dewan Komisaris terhadap kinerja komite yang mendukung pelaksanaan tugas Dewan Komisaris dilakukan setiap 1 (satu) tahun sekali berdasarkan Piagam Komite.

Penilaian kinerja dilakukan oleh Dewan Komisaris berdasarkan realisasi dan penyelesaian program kerja yang telah tersusun dalam rencana kerja dan anggaran tahunan dari masing-masing komite, termasuk di dalamnya kompetensi dan tingkat kehadiran dalam rapat.

Penilaian juga dilakukan atas saran, rekomendasi, dan masukan yang diberikan oleh:

1. Komite Audit terkait penyempurnaan *soft structure* pendukung pelaksanaan audit, pelaksanaan dan peningkatan efektivitas audit dan sistem.
2. Komite Nominasi dan Remunerasi terkait penyempurnaan berbagai kebijakan dan aturan pendukung pelaksanaan Nominasi dan Remunerasi Perseroan.
3. Komite ESG terkait penyempurnaan *soft structure* pendukung pelaksanaan ESG Perseroan. Perseroan.

Hasil penilaian tersebut menjadi bahan pertimbangan Dewan Komisaris Perseroan untuk mengangkat kembali dan/atau memberhentikan setiap anggota komite untuk periode jabatan berikutnya.

## Performance Assessment of Committees Under the Board of Commissioners

The Board of Commissioners evaluates the performance of committees supporting the execution of its duties once every 1 (one) year based on the Committee Charter.

The performance assessment is conducted by the Board of Commissioners based on the realization and completion of work programs that have been outlined in the annual work plan and budget of each committee, including their competence and attendance at meetings.

The assessment also includes the suggestions, recommendations, and input provided by:

1. The Audit Committee regarding improvements to the supporting soft structure for audit implementation, execution, and enhancement of audit effectiveness and systems.
2. The Nomination and Remuneration Committee regarding improvements to various policies and regulations supporting the implementation of the Company's nomination and remuneration functions.
3. The ESG Committee regarding improvements to the supporting soft structure for the implementation of the Company's ESG.

The results of this assessment serve as consideration for the Company's Board of Commissioners in reappointing and/or dismissing each committee member for the subsequent term.

# Direksi
## Board of Directors

Direksi adalah organ tata kelola Perseroan yang memiliki peran, tanggung jawab penuh, serta kewenangan yang ditetapkan dalam Anggaran Dasar Perseroan untuk kepengurusan dan mewakili Perseroan. Dalam pelaksanaan tugas dan tanggung jawabnya, Direksi menyusun strategi bisnis, rencana jangka panjang dan pendek, rencana kerja, dan anggaran tahunan Perseroan, termasuk manajemen risiko dan melaksanakannya dengan persetujuan Dewan Komisaris.

The Board of Directors is a corporate governance organ of the Company that holds full responsibility, authority, and duties as stipulated in the Company's Articles of Association for managing and representing the Company. In carrying out its duties and responsibilities, the Board of Directors formulates business strategies, long-term and short-term plans, work plans, and the Company's annual budget, including risk management, and implements them with the approval of the Board of Commissioners.

### Dasar Hukum

Dasar hukum yang menjadi acuan penunjukan Direksi Perseroan, antara lain:

1. Undang-Undang Nomor 40 Tahun 2007 tentang Perseroan Terbatas.
2. Undang-Undang Nomor 8 Tahun 1995 tentang Pasar Modal.
3. Peraturan Otoritas Jasa Keuangan (POJK), Surat Edaran OJK terkait penerapan dan organ Tata Kelola Perusahaan.
4. Anggaran Dasar Perusahaan beserta perubahan-perubahannya.
5. Akta Pernyataan Keputusan Rapat Umum Pemegang Saham No. 15 tanggal 3 November 2022 yang telah diberitahukan kepada Menteri Hukum dan Hak Asasi Manusia Republik Indonesia (Menkumham RI) melalui Surat Penerimaan Pemberitahuan No. AHUAH.01.09.0072608 tanggal 3 November 2022.
6. Akta Pernyataan Keputusan Rapat Umum Pemegang Saham No. 68 tanggal 14 Januari 2026 yang telah diberitahukan kepada Menteri Hukum dan Hak Asasi Manusia Republik Indonesia (Menkumham RI) melalui Surat Penerimaan Pemberitahuan No. AHU-AH.01.09-0060264 tanggal 18 Februari 2026.

### Legal Basis

The legal basis serving as a reference for the appointment of the Company's Board of Directors includes:

1. Law Number 40 of 2007 concerning Limited Liability Companies.
2. Law Number 8 of 1995 concerning Capital Markets.
3. Financial Services Authority Regulations (POJK) and OJK Circular Letters related to the implementation and organs of Corporate Governance.
4. The Company's Articles of Association and its amendments.
5. Deed of Statement of Resolutions of the General Meeting of Shareholders No. 15 dated November 3, 2022, which has been notified to the Minister of Law and Human Rights of the Republic of Indonesia (Menkumham RI) through Receipt of Notification Letter No. AHU-AH.01.09.0072608 dated November 3, 2022.
6. Deed of Statement of Resolutions of the General Meeting of Shareholders No. 68 dated January 14, 2026, which has been notified to the Minister of Law and Human Rights of the Republic of Indonesia (Menkumham RI) through Receipt of Notification Letter No. AHU-AH.01.09-0060264 dated February 18, 2026.

### Pedoman Direksi

Perseroan telah menyusun Pedoman Direksi sebagai acuan bagi Direksi dalam menjalankan kepengurusan dan pengelolaan Perseroan dengan menjunjung tinggi sikap profesional, objektif, berpikiran strategis dan mengedepankan kepentingan HUMI, untuk meningkatkan nilai tambah bagi pemangku kepentingan dan memastikan keberlanjutan usaha. Dalam menjalankan tugas dan tanggung jawabnya, Direksi berpedoman pada Pedoman Direksi yang secara berkala dilakukan evaluasi dan diperbarui dengan mengacu pada peraturan dan ketentuan yang berlaku

### Board of Directors Charter

The Company has established a Board of Directors Charter as a guideline for the Board of Directors in carrying out the management and administration of the Company by upholding professionalism, objectivity, strategic thinking, and prioritizing the interests of HUMI, in order to enhance added value for stakeholders and ensure business sustainability. In carrying out its duties and responsibilities, the Board of Directors refers to the Board of Directors Charter, which is periodically evaluated and updated in accordance with prevailing laws and regulations in Indonesia. The Board of Directors

di Indonesia. Pedoman Direksi disahkan pada tanggal 1 September 2022, dan telah diunggah di situs web Perseroan www.humi.co.id.

Charter was ratified on September 1, 2022, and has been published on the Company's website at www.humi.co.id.

Adapun isi dari Pedoman Direksi adalah sebagai berikut:
1. Pendahuluan.
2. Dasar Hukum.
3. Organisasi Direksi.
4. Masa Jabatan.
5. Tugas, Tanggung Jawab, dan Wewenang.
6. Penilaian Kinerja Direksi.
7. Remunerasi.
8. Rapat Direksi.
9. Ketentuan Terkait Rapat Direksi.
10. Pengunduran Diri, Pemberhentian Sementara, dan Pemberhentian Sewaktu-Waktu.
11. Standar Etika.
12. Ketentuan Lainnya.
13. Penutup.

The contents of the Board of Directors Charter are as follows:
1. Introduction.
2. Legal Basis.
3. Organization of the Board of Directors.
4. Term of Office.
5. Duties, Responsibilities, and Authority.
6. Performance Assessment of the Board of Directors.
7. Remuneration.
8. Board of Directors Meetings.
9. Provisions Related to Board of Directors Meetings.
10. Resignation, Temporary Suspension, and Dismissal at Any Time.
11. Ethical Standards.
12. Other Provisions.
13. Closing.

## Susunan, Jumlah, dan Komposisi Anggota Direksi Tahun 2025

Susunan, jumlah, dan komposisi anggota Direksi Perseroan telah memenuhi semua ketentuan dan peraturan perundang-undangan yang berlaku, sebagaimana yang diatur Piagam Direksi, yakni:
1. Jumlah Direksi untuk Perusahaan Terbuka sedikitnya terdiri dari 2 orang anggota, dan seorang di antaranya diangkat sebagai Direktur Utama.
2. Komposisi dan jumlah anggota Direksi ditetapkan oleh RUPS dengan memperhatikan visi, misi dan rencana strategis Perusahaan, sehingga memungkinkan pengambilan keputusan yang efektif, tepat dan cepat serta dapat bertindak secara independen.

## Structure, Number, and Composition of the Board of Directors in 2025

The structure, number, and composition of the Company's Board of Directors have complied with all applicable laws and regulations, as stipulated in the Board of Directors Charter, namely:
1. The Board of Directors of a Public Company shall consist of at least 2 members, one of whom is appointed as the President Director.
2. The composition and number of members of the Board of Directors are determined by the GMS by taking into account the Company's vision, mission, and strategic plans, thereby enabling effective, precise, and timely decision-making, as well as allowing independent action.

Pada saat laporan ini diterbitkan, adanya perubahan susunan Direksi terhitung sejak 14 Januari 2026, susunan dan komposisi keanggotaan Direksi, adalah sebagai berikut:

Upon the issuance of this report, changes to the composition of the Board of Directors took effect on January 14, 2026. The structure and composition of the Board of Directors are presented below:

| Nama<br>Name | Jabatan<br>Position | Dasar Pengangkatan<br>Basis of Appointment | Masa Jabatan<br>Term of Office | Periode Jabatan<br>Term Period |
|---|---|---|---|---|
| I Gusti Ngurah Askhara Danadiputra | Direktur Utama<br>President Director | Diangkat sebagai Direktur Utama berdasarkan Akta Pernyataan Keputusan RUPSLB No. 68 tanggal 14 Januari 2026 yang dibuat di hadapan Christina Dwi Utami, S.H., M.Hum., M.Kn., notaris di Jakarta, dengan masa jabatan sampai dengan penutupan RUPS yang akan diadakan pada tahun 2027.<br>Appointed as President Director based on the Deed of Statement of Resolution of the Extraordinary General Meeting of Shareholders No. 68 dated January 14, 2026 drawn up before Christina Dwi Utami, S.H., M.Hum., M.Kn., Notary in Jakarta, with a term of office until the closing of the General Meeting of Shareholders to be held in 2027. | 14 Januari 2026 s.d RUPS Tahun 2027<br>January 14, 2026 to the 2027 GMS | Ke-1<br>1st |

| Nama<br>Name | Jabatan<br>Position | Dasar Pengangkatan<br>Basis of Appointment | Masa Jabatan<br>Term of Office | Periode Jabatan<br>Term Period |
|---|---|---|---|---|
| Indra Yunara Sugiarto | Direktur<br>Director | Diangkat sebagai Direktur Utama berdasarkan Akta Pernyataan Keputusan RUPSLB No. 68 tanggal 14 Januari 2026 yang dibuat di hadapan Christina Dwi Utami, S.H., M.Hum., M.Kn., notaris di Jakarta, dengan masa jabatan sampai dengan penutupan RUPS yang akan diadakan pada tahun 2027..<br>Appointed as Director based on the Deed of Statement of Resolution of the Extraordinary General Meeting of Shareholders No. 68 dated January 14, 2026, drawn up before Christina Dwi Utami, S.H., M.Hum., M.Kn., Notary in Jakarta, with a term of office until the closing of the General Meeting of Shareholders to be held in 2027. | 14 Januari 2026 s.d RUPS Tahun 2027<br>January 14, 2026 to the 2027 GMS | Ke-1<br>1st |
| **Periode 1 Januari 2025 – 14 Januari 2026**<br>Period January 1, 2025 – January 14, 2026 | | | | |
| Tirta Hidayat | Direktur Utama<br>President Director | Diangkat sebagai Direktur Utama berdasarkan Akta Pernyataan Keputusan RUPSLB No. 15 tanggal 3 November 2022<br>Appointed as President Director based on Deed of Statement of Resolutions of the Extraordinary GMS No. 15 dated November 3, 2022 | 3 November 2022 s.d 14 Januari 2026<br>November 3, 2022 to the January 14, 2026 | Ke-1<br>1st |
| Dedi Hudayana | Direktur<br>Director | Diangkat sebagai Direktur berdasarkan Akta Pernyataan Keputusan RUPSLB No. 15 tanggal 3 November 2022<br>Appointed as Director based on Deed of Statement of Resolutions of the Extraordinary GMS No. 15 dated November 3, 2022 | 3 November 2022 s.d 14 Januari 2026<br>November 3, 2022 to the January 14, 2026 | Ke-1<br>1st |

Profil singkat masing-masing anggota Direksi dapat dilihat di bagian Profil Direksi, dalam bab Profil Perusahaan pada Laporan Tahunan ini.

A brief profile of each member of the Board of Directors can be found in the Board of Directors Profile section, under the Company Profile chapter of this Annual Report.

## Masa Jabatan Direksi

Masa jabatan anggota Direksi Perseroan untuk 1 (satu) periode paling lama adalah 5 (lima) tahun terhitung sejak tanggal yang ditetapkan oleh RUPS pengangkatannya, namun demikian dengan tidak mengurangi hak RUPS tersebut untuk memberhentikan anggota Direksi tersebut sewaktu-waktu sebelum masa jabatannya berakhir sesuai dengan ketentuan dalam Anggaran Dasar Perseroan.

Setelah masa jabatannya berakhir, anggota Direksi dapat diangkat kembali oleh RUPS untuk 1 (satu) kali masa jabatan, kecuali ditetapkan lain dalam RUPS.
Jabatan anggota Direksi berakhir apabila:

1. Masa jabatannya berakhir.
2. Mengundurkan diri sesuai dengan ketentuan Anggaran Dasar Perusahaan.
3. Tidak lagi memenuhi persyaratan perundangan yang berlaku.
4. Meninggal dunia dalam masa jabatannya.
5. Diberhentikan berdasarkan Keputusan RUPS.
6. Terlibat dalam tindakan kejahatan keuangan.
7. Batal karena hukum apabila diketahui anggota Direksi tersebut tidak memenuhi persyaratan sebagaimana dimaksud dalam Undang-Undang RI No. 40 tahun 2007 pasal 93 dan Dewan Komisaris atau anggota Direksi lainnya harus mengumumkan batalnya pengangkatan tersebut dalam surat kabar serta memberitahukannya kepada Menteri untuk dicatat dalam daftar Perusahaan selambat-lambatnya 7 (tujuh) hari terhitung sejak diketahuinya.

## Term of Office of the Board of Directors

The term of office of members of the Company's Board of Directors for one period is a maximum of 5 (five) years from the date determined by the GMS at the time of appointment. However, this does not prejudice the right of the GMS to dismiss members of the Board of Directors at any time before the end of their term in accordance with the provisions of the Company's Articles of Association.

After the expiration of their term, members of the Board of Directors may be reappointed by the GMS for 1 (one) additional term, unless otherwise stipulated by the GMS.
The position of a member of the Board of Directors shall end if:

1. The term of office expires.
2. The member resigns in accordance with the Company's Articles of Association.
3. The member no longer meets the applicable legal requirements.
4. The member passes away during the term of office.
5. The member is dismissed based on a GMS resolution.
6. The member is involved in financial crimes.
7. The appointment becomes null and void by law if it is discovered that the member does not meet the requirements as stipulated in Law No. 40 of 2007 Article 93, and the Board of Commissioners or other members of the Board of Directors must announce the cancellation in a newspaper and notify the Minister to be recorded in the Company Register no later than 7 (seven) days from the date it becomes known.

Anggota Direksi dapat diberhentikan sementara oleh Dewan Komisaris dengan menyebutkan alasannya dan diberitahukan secara tertulis kepada anggota Direksi yang bersangkutan.

Members of the Board of Directors may be temporarily suspended by the Board of Commissioners by stating the reasons and notifying the concerned member in writing.

Anggota Direksi juga dapat diberhentikan sewaktu-waktu berdasarkan keputusan RUPS dengan menyebutkan alasannya, apabila anggota Direksi tersebut:

1. Tidak dapat melaksanakan tugasnya dengan baik.
2. Tidak melaksanakan ketentuan peraturan perundang-undangan dan/atau ketentuan Anggaran Dasar Perusahaan.
3. Terlibat dalam tindakan kejahatan keuangan.
4. Dinyatakan bersalah dengan putusan pengadilan yang mempunyai kekuatan hukum yang tetap.
5. Mengundurkan diri sesuai Anggaran Dasar Perusahaan.
6. Pengangkatan anggota Direksi tidak memenuhi persyaratan sebagaimana dimaksud dalam UU Nomor 40 tahun 2007 pasal 93.

Members of the Board of Directors may also be dismissed at any time based on a GMS resolution by stating the reasons, if the member:

1. Is unable to perform their duties properly.
2. Fails to comply with laws and regulations and/or the Company's Articles of Association.
3. Is involved in financial crimes.
4. Is found guilty by a final and binding court decision.
5. Resigns in accordance with the Company's Articles of Association.
6. Does not meet the requirements as stipulated in Law No. 40 of 2007 Article 93.

Prosedur pemberhentian sementara antara lain mencakup:

1. Dalam jangka waktu paling lambat 30 (tiga puluh) hari setelah tanggal pemberhentian sementara harus diselenggarakan RUPS.
2. RUPS dapat mencabut atau menguatkan keputusan pemberhentian sementara tesebut.
3. Dalam hal jangka waktu 30 (tiga puluh) hari telah lewat RUPS tidak diselenggarakan atau RUPS tidak dapat mengambil keputusan, pemberhentian sementara tersebut menjadi batal.

Procedures for temporary suspension include:

1. A GMS must be convened no later than 30 (thirty) days after the date of temporary suspension.
2. The GMS may revoke or affirm the temporary suspension.
3. If within 30 (thirty) days no GMS is held or the GMS fails to reach a decision, the temporary suspension becomes null and void.

Prosedur pemberhentian sewaktu-waktu, antara lain juga mencakup:

1. Anggota Direksi yang bersangkutan diberi kesempatan untuk membela diri dalam RUPS.
2. Pemberian kesempatan untuk membela diri tidak diperlukan dalam hal yang bersangkutan tidak keberatan atas pemberhentian tersebut.

Procedures for dismissal at any time include:

1. The concerned member of the Board of Directors shall be given the opportunity to defend themselves at the GMS.
2. The opportunity to defend oneself is not required if the concerned member does not object to the dismissal.

Perseroan juga telah mengatur prosedur pengunduran diri, antara lain mencakup:

1. Pengunduran diri anggota Direksi dari jabatannya sebelum masa jabatan berakhir wajib menyampaikan permohonan pengunduran diri kepada Dewan Komisaris dan Direksi.
2. Perusahaan wajib menyelenggarakan RUPS untuk memutuskan permohonan pengunduran diri paling lambat 90 (Sembilan puluh) hari setelah diterimanya permohonan pengunduran diri.
3. Perusahaan wajib melakukan keterbukaan informasi kepada masyarakat dan menyampaikan kepada Otoritas Jasa Keuangan paling lambat 2 (dua) hari kerja setelah diterimanya permohonan pengunduran diri Dewan Komisaris dan hasil penyelenggaraan RUPS.

The Company has also established resignation procedures, including:

1. A member of the Board of Directors wishing to resign before the end of their term must submit a resignation request to the Board of Commissioners and the Board of Directors.
2. The Company must convene a GMS to decide on the resignation request no later than 90 (ninety) days after receiving the request.
3. The Company must disclose information to the public and report to the Financial Services Authority no later than 2 (two) working days after receiving the resignation request of the Board of Commissioners and after the GMS resolution.

4. Perusahaan wajib memberitahukan perubahan anggota Direksi kepada Kementerian Hukum & HAM paling lambat 30 (tiga puluh) hari terhitung sejak tanggal keputusan RUPS.

## Tugas, Tanggung Jawab, dan Wewenang Direksi

Direksi Perseroan memiliki tugas, tanggung jawab, dan wewenang, sebagai berikut:

1. Direksi bertugas menjalankan dan bertanggung jawab atas pengurusan Perseroan untuk kepentingan Emiten atau Perusahaan Publik sesuai dengan maksud dan tujuan Perseroan yang ditetapkan dalam anggaran dasar.
2. Direksi wajib menyelenggarakan RUPS tahunan dan RUPS lainnya sebagaimana diatur dalam peraturan perundang-undangan dan anggaran dasar.
3. Setiap anggota Direksi wajib melaksanakan tugas dan tanggung jawab dengan itikad baik, penuh tanggung jawab, dan kehati-hatian.
4. Dalam rangka mendukung efektivitas pelaksanaan tugas dan tanggung jawab Direksi dapat membentuk komite.
5. Dalam hal dibentuk komite, Direksi wajib melakukan evaluasi terhadap kinerja komite setiap akhir tahun buku.
6. Setiap anggota Direksi bertanggung jawab secara tanggung renteng atas kerugian Emiten atau Perusahaan Publik yang disebabkan oleh kesalahan atau kelalaian anggota Direksi dalam menjalankan tugasnya.
7. Anggota Direksi tidak dapat dipertanggungjawabkan atas kerugian Perusahaan sebagaimana dimaksud pada poin (6) apabila dapat membuktikan:
   a. Kerugian tersebut bukan karena kesalahan atau kelalaiannya.
   b. Telah melakukan pengurusan dengan itikad baik, penuh tanggung jawab, dan kehati-hatian untuk kepentingan dan sesuai dengan maksud dan tujuan Perseroan.
   c. Tidak mempunyai benturan kepentingan baik langsung maupun tidak langsung atas tindakan pengurusan yang mengakibatkan kerugian.
   d. Telah mengambil tindakan untuk mencegah timbul atau berlanjutnya kerugian tersebut.
8. Direksi berwenang mewakili Perusahaan di dalam dan di luar pengadilan.
9. Anggota Direksi tidak berwenang mewakili Perusahaan apabila:
   a. Terdapat perkara di pengadilan antara Emiten atau Perusahaan Publik dengan anggota Direksi yang bersangkutan.
   b. Anggota Direksi yang bersangkutan mempunyai kepentingan yang berbenturan dengan kepentingan Perseroan.
10. Dalam hal terdapat keadaan sebagaimana dimaksud pada poin (9), yang berhak mewakili Perseroan adalah:

4. The Company must notify changes in the Board of Directors to the Ministry of Law and Human Rights no later than 30 (thirty) days from the date of the GMS resolution.

## Duties, Responsibilities, and Authority of the Board of Directors

The Board of Directors of the Company has the following duties, responsibilities, and authority:

1. The Board of Directors is responsible for managing the Company for the benefit of the Issuer or Public Company in accordance with the purposes and objectives stated in the Articles of Association.
2. The Board of Directors must convene the annual GMS and other GMS as regulated by laws and regulations and the Articles of Association.
3. Each member of the Board of Directors must perform their duties and responsibilities in good faith, with full responsibility and prudence.
4. To support the effectiveness of its duties and responsibilities, the Board of Directors may establish committees.
5. If committees are established, the Board of Directors must evaluate their performance at the end of each financial year.
6. Each member of the Board of Directors is jointly and severally liable for losses incurred by the Issuer or Public Company due to errors or negligence in performing their duties.
7. Members of the Board of Directors shall not be held liable for such losses if they can prove that:
   a. The losses were not due to their fault or negligence.
   b. They have managed the Company in good faith, with full responsibility and prudence in line with the Company's objectives.
   c. They had no direct or indirect conflict of interest in the management actions that caused the losses.
   d. They have taken actions to prevent the occurrence or continuation of such losses.
8. The Board of Directors is authorized to represent the Company in and outside court.
9. Members of the Board of Directors are not authorized to represent the Company if:
   a. There is a court case between the Issuer or Public Company and the concerned member.
   b. The concerned member has a conflict of interest with the Company.
10. In the circumstances referred to in point (9), the Company shall be represented by:

a. Anggota Direksi lainnya yang tidak mempunyai benturan kepentingan dengan Perseroan.
b. Dewan Komisaris dalam hal seluruh anggota Direksi mempunyai benturan kepentingan dengan Perseroan.
c. Pihak lain yang ditunjuk oleh RUPS dalam hal seluruh anggota Direksi atau Dewan Komisaris mempunyai benturan kepentingan dengan Perseroan.

11. Direksi wajib membuat:
    a. Membuat daftar Pemegang Saham, daftar khusus, risalah RUPS.
    b. Risalah rapat Direksi.
    c. Membuat laporan tahunan dan dokumen keuangan Perseroan.
    d. Memelihara seluruh daftar, risalah, dan dokumen keuangan Perseroan sebagaimana dimaksud pada huruf a, huruf b, huruf c, dan dokumen Perseroan lainnya.
12. Anggota Direksi wajib melaporkan kepada Perseroan mengenai saham yang dimiliki anggota Direksi yang bersangkutan dan/atau keluarganya dalam Perseroan dan perusahaan lain untuk selanjutnya dicatat dalam daftar khusus.
13. Anggota Direksi yang tidak melaksanakan kewajiban sebagaimana dimaksud pada poin (12) dan menimbulkan kerugian bagi Perseroan, bertanggung jawab secara pribadi atas kerugian Perseroan tersebut.
14. Direksi wajib meminta persetujuan RUPS untuk:
    a. Mengalihkan kekayaan Perseroan;
    b. Menjadikan jaminan utang kekayaan Perseroan; yang merupakan lebih dari 50% (lima puluh persen) jumlah kekayaan bersih Perseroan dalam 1 (satu) transaksi atau lebih, baik yang berkaitan satu sama lain maupun tidak.
15. Direksi dapat memberi kuasa tertulis kepada 1 (satu) orang karyawan Perseroan atau lebih atau kepada orang lain untuk dan atas nama Perseroan melakukan perbuatan hukum tertentu sebagaimana yang diuraikan dalam surat kuasa.
16. Direksi tidak berwenang mengajukan permohonan pailit atas Perseroan sendiri kepada Pengadilan Niaga sebelum memperoleh persetujuan RUPS. Dalam hal kepailitan terjadi karena kesalahan atau kelalaian Direksi dan harta pailit tidak cukup untuk membayar seluruh kewajiban Perseroan, setiap anggota Direksi secara tanggung renteng bertanggung jawab atas seluruh kewajiban yang tidak terlunasi kecuali Direksi dapat membuktikan:
    a. Kepailitan tersebut bukan karena kesalahan atau kelalaiannya.
    b. Telah melakukan pengurusan dengan itikad baik, kehati-hatian, dan penuh tanggung jawab untuk kepentingan Perusahaan dan sesuai dengan maksud dan tujuan Perseroan.

a. Other members of the Board of Directors who do not have a conflict of interest.
b. The Board of Commissioners if all members of the Board of Directors have a conflict of interest.
c. Other parties appointed by the GMS if all members of the Board of Directors and the Board of Commissioners have a conflict of interest.

11. The Board of Directors must:
    a. Prepare the register of shareholders, special register, and minutes of GMS.
    b. Prepare minutes of Board of Directors meetings.
    c. Prepare the annual report and financial documents of the Company.
    d. Maintain all registers, minutes, financial documents, and other Company documents as referred to above.
12. Members of the Board of Directors must report to the Company any shares owned by themselves and/or their family in the Company and other companies to be recorded in a special register.
13. Members who fail to fulfill the obligation referred to in point (12) and cause losses to the Company shall be personally liable for such losses.
14. The Board of Directors must obtain GMS approval to:
    a. Transfer the Company's assets;
    b. Use the Company's assets as collateral for debt; which constitute more than 50% (fifty percent) of the Company's net assets in one or more transactions, whether related or unrelated.
15. The Board of Directors may grant written authority to one or more employees of the Company or other parties to act on behalf of the Company in specific legal actions as described in the power of attorney.
16. The Board of Directors is not authorized to file for bankruptcy of the Company to the Commercial Court without prior approval from the GMS. If bankruptcy occurs due to the fault or negligence of the Board of Directors and the bankruptcy estate is insufficient to cover all obligations, each member of the Board of Directors shall be jointly and severally liable for the outstanding obligations unless they can prove that:
    a. The bankruptcy was not due to their fault or negligence.
    b. They have managed the Company in good faith, with prudence, and full responsibility in line with the Company's objectives.

c. Tidak mempunyai benturan kepentingan baik langsung maupun tidak langsung atas tindakan pengurusan yang dilakukan.
d. Telah mengambil tindakan untuk mencegah terjadinya kepailitan.

c. They had no direct or indirect conflict of interest in the management actions taken.
d. They have taken actions to prevent the occurrence of bankruptcy.

## Ruang Lingkup Pekerjaan dan Tanggung Jawab Masing-masing Anggota Direksi

Selain menjalankan tugas dan tanggung jawab secara kolektif, Direksi Perseroan juga melaksanakan tugas secara individu, seperti dipaparkan pada tabel berikut.

## Scope of Work and Responsibilities of Each Member of the Board of Directors

In addition to carrying out duties and responsibilities collectively, the Board of Directors also performs individual duties, as presented in the following table.

| Nama dan Jabatan<br>Name and Position | Uraian Tugas<br>Scope of Work |
|---|---|
| I Gusti Ngurah Askhara Danadiputra<br>(Direktur Utama)*<br>(President Director)* | 1. Bertanggung jawab terhadap rencana strategi bisnis dalam mencapai keberlanjutan Perusahaan.<br>2. Bertanggung jawab pengelolaan investasi Perusahaan baik jangka menengah dan panjang.<br>3. Bertanggung jawab program pengendalian internal dan manajemen risiko Perusahaan secara terpadu yang merupakan bagian dari pelaksanaan program GCG dengan memenuhi syarat akuntabilitas, keterbukaan, dan tertib administrasi yang sesuai dengan ketentuan peraturan perundang-undangan dalam rangka untuk mengelola risiko perusahaan dan kepatuhan.<br>4. Bertanggung jawab pengelolaan *Financial, Accounting* dan *Investor Relations* serta optimalisasi nilai aset.<br>5. Bertanggung jawab penerapan legal dan kepatuhan baik dari sisi komersil maupun kepatuhan terhadap regulator.<br>6. Bertanggung jawab pengembangan SDM untuk efektivitas organisasi dan produktivitas SDM yang dilindungi oleh peraturan perundang-undangan.<br>7. Memutuskan dan mengarahkan pengelolaan barang dan jasa serta lingkungan kerja yang bebas dari segala bentuk tekanan (pelecehan) yang mungkin timbul sebagai akibat perbedaan latar belakang kebudayaan.<br>1. Responsible for the Company's business strategic planning to achieve long term sustainability.<br>2. Responsible for managing the Company's medium and long term investments.<br>3. Responsible for implementing the Company's integrated internal control and risk management programs as part of Good Corporate Governance (GCG), ensuring accountability, transparency, and orderly administration in compliance with applicable laws and regulations to effectively manage corporate risks and ensure regulatory compliance.<br>4. Responsible for financial management, accounting, investor relations, and asset value optimization.<br>5. Responsible for ensuring legal implementation and regulatory compliance from both commercial and regulatory perspectives.<br>6. Responsible for human capital development to enhance organizational effectiveness and workforce productivity in accordance with applicable laws and regulations.<br>7. Responsible for making decisions on and directing the management of goods and services, while fostering a work environment free from all forms of pressure or harassment that may arise from differences in cultural backgrounds. |
| Indra Yurana Sugiarto<br>(Direktur)*<br>(Director)* | 1. Bertanggung jawab untuk riset dan pengembangan, pengelolaan pelanggan serta rekayasa teknis dalam rangka memperluas pangsa pasar.<br>2. Bertanggung jawab pengelolaan operasi melalui *partnership* untuk menghasilkan pengembangan bisnis dan *maintaining* bisnis yang ada agar berkelanjutan.<br>3. Bertanggung jawab tata kelola teknologi informasi yang efektif baik secara *hardware* dan optimalisasi *software* baik di induk Perusahaan maupun anak dan unit usaha.<br>4. Bertanggung jawab pengelolaan Manajemen Risiko, Keselamatan, dan Kualitas (MRSQ) agar Perusahaan memenuhi standar yang ditetapkan.<br>1. Responsible for research and development, customer management, and technical engineering to expand market share.<br>2. Responsible for managing operations through partnerships to drive business development and sustain existing business operations.<br>3. Responsible for ensuring effective information technology governance, including hardware management and software optimization, across the parent company, subsidiaries, and business units.<br>4. Responsible for managing Risk, Safety, and Quality (RSQ) to ensure the Company complies with established standards. |

*) I Gusti Ngurah Askhara Danadiputra dan Indra Yurana Sugiarto menjabat sejak 14 Januari 2026
*) I Gusti Ngurah Askhara Danadiputra and Indra Yunara Sugiarto have held their positions since January 14, 2026

## Independensi Direksi

Komitmen independensi anggota Direksi Perseroan telah diatur dalam Piagam Direksi. Sebagaimana diatur dalam Anggaran Dasar Perseroan dan Piagam Direksi, setiap anggota Direksi Perseroan memiliki tugas dan wewenangnya masing-masing serta independensi

## Independence of the Board of Directors

The commitment to the independence of the Company's Board of Directors members has been stipulated in the Board of Directors Charter. As regulated in the Company's Articles of Association and the Board of Directors Charter, each member of the Company's Board

dalam menjalankan tugas dan wewenangnya sesuai dengan peraturan perundang-undangan yang berlaku.

of Directors has their respective duties and authority, as well as independence in carrying out such duties and authority in accordance with prevailing laws and regulations.

## Pelaksanaan Tugas dan Tanggung Jawab Direksi Tahun 2025

Pada tahun 2025, Direksi telah melaksanakan tugas dan tanggung jawabnya selain menjalankan keputusan RUPS yang telah diselenggarakan pada tahun buku, antara lain sebagai berikut:

1. Memberikan arahan dalam penyusunan rencana kerja dan strategi bisnis Perseroan.
2. Menyusun Laporan Tahunan dan Laporan Keuangan Perseroan untuk diajukan kepada Dewan Komisaris dan RUPS.
3. Menyelenggarakan RUPS Tahunan dan RUPS Luar Biasa Tahun Buku 2025.
4. Membuat Daftar Pemegang Saham, Daftar Khusus, Risalah RUPS dan Risalah Rapat Direksi.
5. Mengevaluasi kinerja Perseroan dan mengambil langkah-langkah perbaikan.

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

In 2025, apart from executing the resolutions of the GMS held during the financial year, the Board of Directors performed its duties and responsibilities, which included the following:

1. Providing direction in the formulation of the Company's work plans and business strategies.
2. Prepare the Company's Annual Report and Financial Statements for submission to the Board of Commissioners and the GMS
3. Convening the Annual GMS and Extraordinary GMS for the 2025 financial year.
4. Maintaining the Register of Shareholders, Special Register, GMS Minutes, and Minutes of Board of Directors' Meetings.
5. Evaluating the Company's performance and implementing corrective measures.

## Kebijakan dan Pelaksanaan Rapat Direksi

Sesuai POJK 33/2014, Direksi wajib mengadakan rapat paling kurang satu kali dalam 1 bulan. Selain itu, Direksi juga wajib mengadakan rapat bersama Dewan Komisaris paling kurang 1 kali dalam 4 bulan.

Namun demikian, Direksi dapat mengadakan rapat sewaktuwaktu atas permintaan satu atau beberapa anggota Direksi atau permintaan Dewan Komisaris, dengan menyebutkan hal-hal yang akan dibicarakan. Dalam setiap rapat Direksi dibuatkan risalah rapat dan ditandatangani oleh pimpinan rapat serta seluruh anggota Direksi yang hadir dalam rapat. Risalah rapat berisi hal-hal yang dibicarakan dan hal-hal yang diputuskan.

Sepanjang tahun 2025, Direksi telah menyelenggarakan 14 (empat belas) kali rapat Direksi, dengan rata rata tingkat kehadiran anggota Direksi dalam rapat mencapai 82%.

## Policy and Implementation of Board of Directors Meetings

In accordance with POJK 33/2014, the Board of Directors is required to hold meetings at least once a month. In addition, the Board of Directors is also required to hold joint meetings with the Board of Commissioners at least once every 4 months.

However, the Board of Directors may hold meetings at any time upon the request of one or more members of the Board of Directors or at the request of the Board of Commissioners, by stating the matters to be discussed. Minutes of each Board of Directors meeting are prepared and signed by the chairperson of the meeting and all members of the Board of Directors present. The minutes contain the matters discussed and the resolutions made.

Throughout 2025, the Board of Directors held 14 (fourteen) Board of Directors meetings, with an average attendance rate of 82%.

**Rekapitulasi Kehadiran Direksi pada Rapat Direksi Tahun 2025**
Rekapitulasi Kehadiran Direksi pada Rapat Direksi Tahun 2025

| Nama dan Jabatan<br>Name and Position | Jumlah Realisasi Rapat<br>Number of Meetings | Jumlah Kehadiran<br>Number of Attandances | % Kehadiran<br>% Attandances |
|---|---|---|---|
| Tirta Hidayat<br>(Direktur Utama)<br>(President Director) | 14 | 10 | 71,43 |
| Dedi Hudayana<br>(Direktur)<br>(Director) | 14 | 13 | 92,86 |
| **Rata-rata Kehadiran**<br>Average Attendance | | | **82,15** |

**Risalah Rapat Direksi Tahun 2025**
Minutes of Board of Directors Meetings in 2025

| Tanggal Rapat<br>Date of Meeting | Agenda Rapat<br>Meeting Agenda | Peserta Rapat<br>Meeting Participants |
|---|---|---|
| 21 Januari 2025<br>January 21, 2025 | Kerja Sama untuk Pengembangan Usaha Segmen Pelatihan Awal Kapal – PT ETSI<br>Cooperation for Business Development in the Initial Vessel Training Segment – PT ETSI | • Tirta Hidayat (Direktur Utama)<br>• Dedi Hudayana (Direktur)<br>• Direksi Anak Usaha<br>• Tirta Hidayat (President Director)<br>• Dedi Hudayana (Director)<br>• Board of Directors of Subsidiaries |
| 6 Februari 2025<br>February 6, 2025 | Kerja Sama untuk Pengembangan Usaha Segmen Operasional Kapal – PT PCSI/PT HTC<br>Cooperation for Business Development in the Vessel Operations Segment – PT PCSI/PT HTC | • Dedi Hudayana (Direktur)<br>• Direksi Anak Usaha<br>• Dedi Hudayana (Director)<br>• Board of Directors of Subsidiaries |
| 14 Februari 2025<br>February 14, 2025 | Kerja Sama untuk Pengembangan Usaha Segmen Pelatihan Awal Kapal – PT ETSI<br>Cooperation for Business Development in the Initial Vessel Training Segment – PT ETSI | • Tirta Hidayat (Direktur Utama)<br>• Dedi Hudayana (Direktur)<br>• Direksi Anak Usaha<br>• Tirta Hidayat (President Director)<br>• Dedi Hudayana (Director)<br>• Board of Directors of Subsidiaries |
| 17 Februari 2025<br>February 17, 2025 | Kerja Sama untuk Pengembangan Usaha Segmen Offshore Support Vessel – PT OTSI<br>Cooperation for Business Development in the Offshore Support Vessel Segment – PT OTSI | • Tirta Hidayat (Direktur Utama)<br>• Dedi Hudayana (Direktur)<br>• Direksi Anak Usaha<br>• Tirta Hidayat (President Director)<br>• Dedi Hudayana (Director)<br>• Board of Directors of Subsidiaries |
| 21 Februari 2025<br>February 21, 2025 | Kerja Sama untuk Pengembangan Usaha Segmen Operasional Kapal – PT PCSI/PT HTC<br>Cooperation for Business Development in the Vessel Operations Segment – PT PCSI/PT HTC | • Dedi Hudayana (Direktur)<br>• Direksi Anak Usaha<br>• Dedi Hudayana (Director)<br>• Board of Directors of Subsidiaries |
| 20 Maret 2025<br>March 20, 2025 | Laporan Keuangan Tahun Buku 2024 dengan KAP EY<br>Financial Statements for Fiscal Year 2024 with KAP EY | • Tirta Hidayat (Direktur Utama)<br>• Dedi Hudayana (Direktur)<br>• Tirta Hidayat (President Director)<br>• Dedi Hudayana (Director) |
| 25 Maret 2025<br>March 25, 2025 | Rencana *Funding*<br>Funding Plan | • Tirta Hidayat (Direktur Utama)<br>• Dedi Hudayana (Direktur)<br>• Tim HUMI<br>• Tirta Hidayat (President Director)<br>• Dedi Hudayana (Director)<br>• HUMI Team |
| 22 April 2025<br>April 22, 2025 | Rencana *Funding*<br>Funding Plan | • Tirta Hidayat (Direktur Utama)<br>• Dedi Hudayana (Direktur)<br>• Tim HUMI<br>• Tirta Hidayat (President Director)<br>• Dedi Hudayana (Director)<br>• HUMI Team |
| 25 Juni 2025<br>June 25, 2025 | Pengembangan Usaha Segmen Offshore Support Vessel – PT OTSI<br>Business Development in the Offshore Support Vessel Segment – PT OTSI | • Tirta Hidayat (Direktur Utama)<br>• Direksi Anak Usaha<br>• Tirta Hidayat (President Director)<br>• Board of Directors of Subsidiaries |
| 22 Juli 2025<br>July 22, 2025 | Sinergi HUMI Grup<br>HUMI Group Synergy | • Dedi Hudayana (Direktur)<br>• Tim HUMI<br>• Dedi Hudayana (Director)<br>• HUMI Team |
| 9 Juli 2025<br>July 9, 2025 | Pengembangan Usaha Segmen Offshore Support Vessel – PT OTSI<br>Business Development in the Offshore Support Vessel Segment – PT OTSI | • Tirta Hidayat (Direktur Utama)<br>• Dedi Hudayana (Direktur)<br>• Direksi Anak Usaha<br>• Tirta Hidayat (President Director)<br>• Dedi Hudayana (Director)<br>• Board of Directors of Subsidiaries |
| 6 Oct 2025<br>October 6, 2025 | Pengembangan Usaha Segmen Pelatihan Awal Kapal – PT ETSI<br>Business Development in the Initial Vessel Training Segment – PT ETSI | • Tirta Hidayat (Direktur Utama)<br>• Dedi Hudayana (Direktur)<br>• Direksi Anak Usaha<br>• Tirta Hidayat (President Director)<br>• Dedi Hudayana (Director)<br>• Board of Directors of Subsidiaries |
| 25 November 2025<br>November 25, 2025 | Hasil Program Kerja Internal Audit Tahun Buku 2025<br>Results of the Internal Audit Work Program for Fiscal Year 2025 | • Dedi Hudayana (Direktur)<br>• Direksi Anak Usaha<br>• Dedi Hudayana (Director)<br>• Board of Directors of Subsidiaries |

**Risalah Rapat Direksi Tahun 2025**
Minutes of Board of Directors Meetings in 2025

| Tanggal Rapat<br>Date of Meeting | Agenda Rapat<br>Meeting Agenda | Peserta Rapat<br>Meeting Participants |
|---|---|---|
| 27 November 2025<br>November 27, 2025 | Pengembangan Usaha Segmen Offshore Support Vessel – PT OTSI<br>Business Development in the Offshore Support Vessel Segment – PT OTSI | • Tirta Hidayat (Direktur Utama)<br>• Dedi Hudayana (Direktur)<br>• Direksi Anak Usaha<br>• Tirta Hidayat (President Director)<br>• Dedi Hudayana (Director)<br>• Board of Directors of Subsidiaries |

## Rapat Gabungan Direksi Bersama Dewan Komisaris

Sepanjang 2025, Rapat Gabungan Direksi bersama Dewan Komisaris diselenggarakan sebanyak 30 (tiga puluh) kali dengan rata-rata tingkat kehadiran pada rapat gabungan tersebut sebesar 100,00%, sebagaimana disajikan pada tabel berikut.

## Joint Meetings of the Board of Directors and the Board of Commissioners

Throughout 2025, Joint Meetings of the Board of Directors and the Board of Commissioners were held 30 (thirty) times, with an average attendance rate of 100.00%, as presented in the following table.

**Rekapitulasi Kehadiran Direksi Bersama Dewan Komisaris pada Rapat Gabungan Dewan Komisaris dan Direksi Tahun 2025**
Recapitulation of Attendance of the Board of Directors and the Board of Commissioners at Joint Meetings of the Board of Commissioners and the Board of Directors in 2025

| Nama dan Jabatan<br>Name and Position | Jumlah Realisasi Rapat<br>Number of Meetings | Jumlah Kehadiran<br>Number of Attandances | % Kehadiran<br>% Attandances |
|---|---|---|---|
| **Dewan Komisaris**<br>Board of Commissioners | | | |
| Abdul Rachim Sofyan<br>(Komisaris Utama)<br>(President Commissioner) | 30 | 30 | 100,00 |
| Daryono<br>(Komisaris Independen)<br>(Independent Commissioner) | 30 | 30 | 100,00 |
| **Direksi**<br>Board of Directors | | | |
| Tirta Hidayat<br>(Direktur Utama)<br>(President Director) | 30 | 30 | 100,00 |
| Dedi Hudayana<br>(Direktur)<br>(Director) | 30 | 30 | 100,00 |
| **Rata-rata Kehadiran**<br>Average Attendance | | | **100,00** |

**Risalah Rapat Gabungan Direksi Bersama Dewan Komisaris Tahun 2025**
Minutes of Joint Meetings of the Board of Directors and the Board of Commissioners in 2025

| Tanggal dan Tempat<br>Date and Venue | Agenda Rapat<br>Meeting Agenda | Peserta Rapat<br>Meeting Participants |
|---|---|---|
| 22 Januari 2025<br>January 22, 2025 | Pembelian Kapal Segmen *Oil & Chemical*<br>Purchase of Vessels in the Oil & Chemical Segment | • Abdul Rachim Sofyan (Komisaris Utama)<br>• Daryono (Komisaris Independen)<br>• Tirta Hidayat (Direktur Utama)<br>• Dedi Hudayana (Direktur)<br>• Direksi Anak Usaha<br>• Abdul Rachim Sofyan (President Commissioner<br>• Daryono (Independent Commissioner)<br>• Tirta Hidayat (President Director)<br>• Dedi Hudayana (Director)<br>• Board of Directors of Subsidiaries |
| 18 Februari 2025<br>February 18, 2025 | Pembelian Kapal Segmen *Tug Assists*<br>Purchase of Vessels in the Tug Assists Segment | |
| 3 Maret 2025<br>March 3, 2025 | Skema Pengembangan Usaha Segmen *Offshore Support Vessel* – PT OTSI<br>Business Development Scheme for the Offshore Support Vessel Segment – PT OTSI | |
| 14 April 2025<br>April 14, 2025 | Rapat Kinerja Operasional Triwulan I 2025<br>Operational Performance Meeting for Q1 2025 | |
| 15 April 2025<br>April 15, 2025 | Rencana Segmen *Ship Management*<br>Ship Management Segment Plan | |
| 22 April 2025<br>April 22, 2025 | Rencana *Funding*<br>Funding Plan | |
| 8 Mei 2025<br>May 8, 2025 | Business Plan Segmen LNG<br>Business Plan for LNG Segment | |
| 14 Mei 2025<br>May 14, 2025 | RUPST Anak Usaha – PT PCSI & PT HTC<br>AGMS of Subsidiaries – PT PCSI & PT HTC | |
| 15 Mei 2025<br>May 15, 2025 | RUPST Anak Usaha – PT ETSI<br>AGMS of Subsidiary – PT ETSI | |
| 16 Mei 2025<br>May 16, 2025 | RUPST Anak Usaha – PT OTSI<br>AGMS of Subsidiary – PT OTSI | |
| 16 Mei 2025<br>May 16, 2025 | Persiapan RUPST dan RUPSLB HUMI<br>Preparation for HUMI AGMS and EGMS | |
| 10 Juni 2025<br>June 10, 2025 | Pembelian Kapal Segmen *Tug Assists*<br>Purchase of Vessels in the Tug Assists Segment | • Abdul Rachim Sofyan (Komisaris Utama)<br>• Daryono (Komisaris Independen)<br>• Tirta Hidayat (Direktur Utama)<br>• Direksi Anak Usaha<br>• Abdul Rachim Sofyan (President Commissioner<br>• Daryono (Independent Commissioner)<br>• Tirta Hidayat (President Director)<br>• Board of Directors of Subsidiaries |
| 25 Juni 2025<br>June 25, 2025 | Rencana *Funding*<br>Funding Plan | |
| 9 Juli 2025<br>July 9, 2025 | Pembelian Kapal Segmen *Tug Assists*<br>Purchase of Vessels in the Tug Assists Segment | • Abdul Rachim Sofyan (Komisaris Utama)<br>• Daryono (Komisaris Independen)<br>• Tirta Hidayat (Direktur Utama)<br>• Dedi Hudayana (Direktur)<br>• Direksi Anak Usaha<br>• Abdul Rachim Sofyan (President Commissioner<br>• Daryono (Independent Commissioner)<br>• Tirta Hidayat (President Director)<br>• Dedi Hudayana (Director)<br>• Board of Directors of Subsidiaries |
| 14 Juli 2025<br>July 14, 2025 | Rapat Kinerja Operasional Triwulan II 2025<br>Operational Performance Meeting for Q2 2025 | |
| 15 Juli 2025<br>July 15, 2025 | Rapat Kinerja Operasional Triwulan II 2025<br>Operational Performance Meeting for Q2 2025 | |
| 16 Juli 2025<br>July 16, 2025 | Rapat Kinerja Operasional Triwulan II 2025<br>Operational Performance Meeting for Q2 2025 | |
| 23 Juli 2025<br>July 23, 2025 | Rapat Kinerja Operasional Triwulan II 2025<br>Operational Performance Meeting for Q2 2025 | |
| 31 Juli 2025<br>July 31, 2025 | Pembangunan Kapal Segmen *Tug Assists*<br>Vessel Construction for the Tug Assists Segment | |
| 14 Agustus 2025<br>August 14, 2025 | Pengembangan Usaha Segmen *Offshore Support Vessel* – PT OTSI<br>Business Development in the Offshore Support Vessel Segment – PT OTSI | • Abdul Rachim Sofyan (Komisaris Utama)<br>• Tirta Hidayat (Direktur Utama)<br>• Dedi Hudayana (Direktur)<br>• Direksi Anak Usaha<br>• Abdul Rachim Sofyan (President Commissioner)<br>• Tirta Hidayat (President Director)<br>• Dedi Hudayana (Director)<br>• Board of Directors of Subsidiaries |

**Risalah Rapat Gabungan Direksi Bersama Dewan Komisaris Tahun 2025**
Minutes of Joint Meetings of the Board of Directors and the Board of Commissioners in 2025

| Tanggal dan Tempat<br>Date and Venue | Agenda Rapat<br>Meeting Agenda | Peserta Rapat<br>Meeting Participants |
|---|---|---|
| 15 September 2025<br>September 15, 2025 | Pengembangan Usaha Segmen LNG – PT GTSI<br>Business Development in the LNG Segment – PT GTSI | • Abdul Rachim Sofyan (Komisaris Utama)<br>• Daryono (Komisaris Independen)<br>• Tirta Hidayat (Direktur Utama)<br>• Dedi Hudayana (Direktur)<br>• Direksi Anak Usaha<br>• Abdul Rachim Sofyan (President Commissioner<br>• Daryono (Independent Commissioner)<br>• Tirta Hidayat (President Director)<br>• Dedi Hudayana (Director)<br>• Board of Directors of Subsidiaries |
| 29 September 2025<br>September 29, 2025 | Koordinasi Internal<br>Internal Coordination | |
| 29 September 2025<br>September 29, 2025 | RKAP Tahun Buku 2026 Anak Usaha<br>RKAP for Fiscal Year 2026 – Subsidiaries | |
| 30 September 2025<br>September 30, 2025 | RKAP Tahun Buku 2026 Anak Usaha<br>RKAP for Fiscal Year 2026 – Subsidiaries | |
| 3 Oktober 2025<br>October 3, 2025 | Pembelian Kapal Segmen *Oil & Chemical*<br>Purchase of Vessels in the Oil & Chemical Segment | |
| 13 Oktober 2025<br>October 13, 2025 | Rapat Kinerja Operasional Triwulan III 2025<br>Operational Performance Meeting for Q3 2025 | |
| 14 Oktober 2025<br>October 14, 2025 | Rapat Kinerja Operasional Triwulan III 2025<br>Operational Performance Meeting for Q3 2025 | |
| 18 Desember 2025<br>December 18, 2025 | Pembahasan Paparan Publik Anak Usaha<br>Discussion on Public Expose of Subsidiaries | |
| 19 Desember 2025<br>December 19, 2025 | *Kick Off Meeting* RKAP Tahun Buku 2026<br>Kick Off Meeting RKAP for Fiscal Year 2026 | |
| 22 Desember 2025<br>December 22, 2025 | Pembangunan Kapal Segmen *Tug Assists*<br>Vessel Construction for the Tug Assists Segment | |

## Tingkat Kehadiran Direksi dalam RUPS

Tingkat kehadiran anggota Direksi pada RUPSLB dan RUPST yang diselenggarakan tanggal 20 Mei 2025 adalah sebagai berikut:

## Attendance Rate of the Board of Directors at the GMS

The attendance rate of members of the Board of Directors at the EGMS and AGMS held on May 20, 2025 is as follows:

**Rekapitulasi Kehadiran Dewan Komisaris pada RUPS**
Recapitulation of Attendance of the Board of Directors at the GMS

| Nama dan Jabatan<br>Name and Position | Jumlah Realisasi Rapat<br>Number of Meetings | Jumlah Kehadiran<br>Number of Attandances | % Kehadiran<br>% Attandances |
|---|---|---|---|
| **Direksi**<br>Board of Directors | | | |
| Tirta Hidayat<br>(Direktur Utama)<br>(President Director) | 2 | 2 | 100,00 |
| Dedi Hudayana<br>(Direktur)<br>(Director) | 2 | 2 | 100,00 |
| **Rata-rata Kehadiran**<br>Average Attendance | | | **100,00** |

## Pelatihan dan Peningkatan Kompetensi Direksi Tahun 2025

Untuk menunjang Direksi dalam melaksanakan tugas dan tanggung jawabnya, Perseroan memfasilitasi dilakukannya pengembangan kompetensi anggota Direksi selaras dengan perkembangan ekonomi, dinamika industri pelayaran dan tata kelola yang terus berkembang.

## Training and Competency Development of the Board of Directors in 2025

To support the Board of Directors in carrying out its duties and responsibilities, the Company facilitates the development of competencies of Board of Directors members in line with economic developments, the dynamics of the shipping industry, and evolving governance practices.

Prosedur program pelatihan bagi anggota Direksi disesuaikan dengan kebutuhan dalam rangka pelaksanaan tugas pengawasan antara lain meliputi sebagai berikut:

1. Identifikasi kebutuhan pelatihan anggota Direksi berdasarkan hasil assessment baik dari eksternal dan atau dari internal.
2. Program pelatihan terkait dengan tata kelola perusahaan yang baik (Good Corporate Governance).
3. Program pelatihan terkait dengan Risk Management.
4. Program pelatihan lain/seminar/workshop yang relevan dengan tugas Direksi.
5. Menetapkan jenis pelatihan/seminar/workshop pada tahun berjalan.
6. Usulan jadwal Pelatihan dan rencana anggaran biayanya.

The procedures for training programs for members of the Board of Directors are aligned with the needs in carrying out supervisory duties, including the following:

1. Identification of training needs for members of the Board of Directors based on assessment results, both external and/or internal.
2. Training programs related to good corporate governance (Good Corporate Governance).
3. Training programs related to Risk Management.
4. Other training programs/seminars/workshops relevant to the duties of the Board of Directors.
5. Determination of the types of training/seminars/workshops for the current year.
6. Proposed training schedules and budget plans.

Adapun pendidikan, pelatihan, kursus, ataupun seminar yang diikuti anggota Direksi sepanjang tahun 2025 adalah sebagai berikut:

The education, training, courses, or seminars attended by members of the Board of Directors throughout 2025 are as follows:

| Tanggal<br>Date | Tema Pelatihan/Konferensi/ Workshop/Seminar<br>Training/Conference/Workshop/Seminar Topic | Lokasi<br>Venue | Penyelenggara<br>Organizer |
|---|---|---|---|
| **Tirta Hidayat**<br>Direktur Utama<br>President Director | | | |
| 17 Februari 2025<br>February 17, 2025 | IHT-VIBES #2 : Humi Values Our Power For A Suistanable Growth | Artotel | Dunamis |
| 4-5 Juli 2025<br>July 4—5, 2025 | IHT-Vibes #6 : Leader's Preparation Program | Alana Sentul | Dunamis |
| 3 Desember 2025<br>December 3, 2025 | Indeks Integritas Bisnis Lestari (INSTAR) 2025 | Hotel Mulia | Tempo Data Science & Transparency International Indonesia |
| **Dedi Hudayana**<br>Direktur<br>Director | | | |
| 17 Februari 2025<br>February 17, 2025 | IHT-VIBES #2 : Humi Values Our Power For A Suistanable Growth | Artotel | Dunamis |
| 4-5 Juli 2025<br>July 4—5, 2025 | IHT-Vibes #6 : Leader's Preparation Program | Alana Sentul | Dunamis |
| 3 Desember 2025<br>December 3, 2025 | Indeks Integritas Bisnis Lestari (INSTAR) 2025 | Hotel Mulia | Tempo Data Science & Transparency International Indonesia |

## Program Orientasi bagi Anggota Direksi Baru

Anggota Direksi Perseroan yang diangkat untuk pertama kalinya diberikan program orientasi (Induction Program) mengenai Perseroan dengan tujuan memberikan gambaran atas aktivitas bisnis, rencana HUMI ke depan, pedoman kerja dan hal lainnya yang menjadi tanggung jawab Direksi.

Melalui program orientasi ini, anggota Direksi baru diharapkan dapat bekerja selaras dengan organ tata

## Orientation Program for New Members of the Board of Directors

Members of the Company's Board of Directors appointed for the first time are provided with an orientation program (Induction Program) regarding the Company, aimed at providing an overview of business activities, HUMI's future plans, work guidelines, and other matters that fall under the responsibilities of the Board of Directors.

Through this orientation program, new members of the Board of Directors are expected to work in alignment

kelola HUMI yang lain. Program orientasi ini berupa dokumendokumen yang disiapkan oleh unit kerja Human Capital, antara lain meliputi:

1. Visi dan Misi.
2. Kode Etik & Perilaku.
3. Struktur Organisasi.
4. Anggaran Dasar.
5. Kebijakan Pokok Perusahaan.
6. Piagam Dewan Komisaris dan Komite Dewan Komisaris.
7. Peraturan terkait Industri Pelayaran dan Pasar Modal yang berlaku.
8. Laporan Tahunan.
9. Rencana Bisnis.

with other corporate governance organs within HUMI. The orientation program consists of documents prepared by the Human Capital unit, including:

1. Vision and Mission.
2. Code of Conduct & Behavior.
3. Organizational Structure.
4. Articles of Association.
5. Core Company Policies.
6. Charter of the Board of Commissioners and Committees under the Board of Commissioners.
7. Regulations related to the Shipping Industry and Capital Market.
8. Annual Report.
9. Business Plan.

## Penilaian Kinerja Organ Pendukung Direksi

Penilaian kinerja organ pendukung Direksi dilakukan secara transparan, objektif dan sistematis berdasarkan realisasi dan penyelesaian program kerja yang telah tersusun dalam target KPI (Key Performance Indicator) yang telah disepakati di awal tahun yang merupakan turunan dari target tahunan Direksi, menjadi target divisi hingga menjadi target individu.

Metode Penilaian Kinerja yang berlaku untuk organ pendukung Direksi berdasarkan KPI yang terdiri dari:

1. Objektif kerja tahunan yang dituangkan dalam target KPI masing-masing jabatan.
2. Penilaian aspek Perilaku, berdasarkan core competencies.
3. Penilaian aspek kompetensi manajerial.

Pada tahun 2025, pelaksanaan tugas dan tanggung jawab organ pendukung Direksi yang terdiri dari Sekretaris Perusahaan, Kepala Internal Audit, Corporate Pengembangan Bisnis, Corporate Finance, Accounting & Investor Relations dinilai berjalan dengan baik dan efektif.

## Informasi tentang Komite Pendukung Direksi

Hingga akhir tahun 2025, Direksi tidak membentuk komite yang mendukung operasional Direksi.

## Performance Assessment of Supporting Organs of the Board of Directors

The performance assessment of supporting organs of the Board of Directors is conducted transparently, objectively, and systematically based on the realization and completion of work programs that have been structured within agreed KPI (Key Performance Indicators) targets at the beginning of the year, derived from the annual targets of the Board of Directors, cascaded into divisional targets and ultimately individual targets.

The performance assessment method applied to supporting organs of the Board of Directors is based on KPIs consisting of:

1. Annual work objectives outlined in KPI targets for each position.
2. Behavioral assessment based on core competencies.
3. Managerial competency assessment.

In 2025, the execution of duties and responsibilities of the supporting organs of the Board of Directors, consisting of the Corporate Secretary, Head of Internal Audit, Corporate Business Development, Corporate Finance, Accounting & Investor Relations, was assessed to have been carried out well and effectively.

## Information on Committees Supporting the Board of Directors

As of the end of 2025, the Board of Directors has not established any committees to support its operations.

# Transparansi Informasi Tentang Dewan Komisaris dan Direksi

Transparency of Information on the Board of Commissioners and the Board of Directors

## Independensi Dewan Komisaris dan Direksi

Sesuai ketentuan perundang-undangan, dalam menjalankan tugas dan tanggung jawabnya, Dewan Komisaris dan Direksi harus bersikap independen dan terbebas dari kepentingan. Berikut adalah informasi terkait independensi Dewan Komisaris dan Direksi Perseroan.

## Independence of the Board of Commissioners And The Board Of Directors

In accordance with prevailing laws and regulations, in carrying out their duties and responsibilities, the Board of Commissioners and the Board of Directors must act independently and be free from conflicts of interest. The following is information regarding the independence of the Company's Board of Commissioners and Board of Directors.

## Rangkap Jabatan Dewan Komisaris dan Direksi

Anggota Dewan Komisaris dan Direksi Perseroan diperbolehkan merangkap jabatan lain dengan ketentuan sebagai berikut:

## Concurrent Positions of the Board of Commissioners and the Board of Directors

Members of the Company's Board of Commissioners and Board of Directors are permitted to hold concurrent positions with the following provisions:

## Rangkap Jabatan Dewan Komisaris

Piagam Dewan Komisaris telah mengatur ketentuan mengenai rangkap jabatan Dewan Komisaris Perseroan, yakni Dewan Komisaris hanya dapat merangkap jabatan sebagai:

1. Anggota Direksi paling banyak pada 2 (dua) Emiten atau Perusahaan Publik di luar usaha Perseroan.
2. Anggota Dewan Komisaris paling banyak pada 2 (dua) Emiten atau Perusahaan Publik di luar usaha Perseroan.
3. Dalam hal anggota Dewan Komisaris tidak merangkap jabatan sebagai anggota Direksi, anggota Dewan Komisaris yang bersangkutan dapat merangkap jabatan sebagai anggota Dewan Komisaris paling banyak pada 4 (empat) Emiten atau Perusahaan Publik di luar usaha Perseroan.
4. Anggota Dewan Komisaris dapat merangkap sebagai komite paling banyak pada 5 (lima) komite di Emiten atau Perusahaan Publik dimana yang bersangkutan juga menjabat sebagai anggota Direksi atau anggota Dewan Komisaris.

Adapun persyaratan terkait rangkap jabatan adalah sebagai berikut:

1. Rangkap jabatan hanya dapat dilakukan sepanjang tidak bertentangan dengan peraturan perundangan yang berlaku dan atau peraturan Perusahaan.
2. Dalam hal anggota Dewan Komisaris merangkap jabatan, maka wajib dilaporkan kepada seluruh organ Perseroan dan pejabat Sekretaris Perusahaan mencatat serta mendokumentasikan.

## Concurrent Positions of the Board of Commissioners

The Board of Commissioners Charter regulates provisions regarding concurrent positions of the Company's Board of Commissioners, whereby members of the Board of Commissioners may only hold concurrent positions as:

1. Members of the Board of Directors in a maximum of 2 (two) Issuers or Public Companies outside the Company's business.
2. Members of the Board of Commissioners in a maximum of 2 (two) Issuers or Public Companies outside the Company's business.
3. In the event that a member of the Board of Commissioners does not hold a concurrent position as a member of the Board of Directors, the concerned member may hold concurrent positions as a member of the Board of Commissioners in a maximum of 4 (four) Issuers or Public Companies outside the Company's business.
4. Members of the Board of Commissioners may also serve as members of committees in a maximum of 5 (five) committees in Issuers or Public Companies where they also serve as members of the Board of Directors or Board of Commissioners.

The requirements related to concurrent positions are as follows:

1. Concurrent positions may only be held as long as they do not conflict with prevailing laws and regulations and/or Company regulations.
2. In the event that a member of the Board of Commissioners holds concurrent positions, it must be reported to all Company organs, and the Corporate Secretary must record and document it.

3. Hal-hal lain yang belum ada terkait rangkap jabatan dapat dibuat ketentuan tersendiri dengan mengacu pada kebijakan ini.

3. Other matters not yet regulated regarding concurrent positions may be stipulated separately by referring to this policy.

Rangkap jabatan Dewan Komisaris HUMI tahun 2025 adalah sebagai berikut:

The concurrent positions of the HUMI Board of Commissioners in 2025 are as follows:

| Nama dan Jabatan<br>Name and Position | Dalam Grup Perusahaan<br>Within the Group | Luar Perusahaan<br>Outside the Company |
|---|---|---|
| **14 Januari 2026 – Sekarang**<br>January 14, 2026 – Present | | |
| **Mahdan**<br>(Komisaris Utama dan Komisaris Independen)<br>(President Commissioner and Independent Commissioner) | 1. Ketua Komite Audit PT Humpuss Maritim Internasional Tbk<br>Chairman of the Audit Committee of PT Humpuss Maritim Internasional Tbk<br>2. Ketua Komite Nominasi dan Remunerasi PT Humpuss Maritim Internasional Tbk<br>Chairman of the Nomination and Remuneration Committee of PT Humpuss Maritim Internasional Tbk | Tidak Ada<br>None |
| **Dedi Hudayana**<br>(Komisaris)<br>(Commissioner) | 1. Ketua Komite ESG PT Humpuss Maritim Internasional Tbk<br>Chairman of the ESG Committee of PT Humpuss Maritim Internasional Tbk<br>2. Direktur PT Humpuss Transportasi Curah<br>Director PT Humpuss Transportasi Curah | Tidak Ada<br>None |
| **1 Januari 2025 – 14 Januari 2026**<br>January 1, 2025 – January 14, 2026 | | |
| **Abdul Rachim Sofyan**<br>(Komisaris Utama)<br>(President Commissioner) | 1. Komisaris Utama di PT GTS Internasional Tbk<br>President Commissioners in PT GTS Internasional Tbk<br>2. Ketua Komite ESG PT Humpuss Maritim Internasional Tbk<br>Chairman of the ESG Committee of PT Humpuss Maritim Internasional Tbk | Tidak Ada<br>None |
| **Daryono**<br>(Komisaris Independen)<br>(Independent Commissioner) | 1. Ketua Komite Audit PT Humpuss Maritim Internasional Tbk<br>Chairman of the Audit Committee of PT Humpuss Maritim Internasional Tbk<br>2. Ketua Komite Nominasi dan Remunerasi PT Humpuss Maritim Internasional Tbk<br>Chairman of the Nomination and Remuneration Committee of PT Humpuss Maritim Internasional Tbk<br>3. Komisaris PT ETSI Hutama Maritim.<br>Commissioner of PT ETSI Hutama Maritim. | Tidak Ada<br>None |

## Rangkap Jabatan Direksi

Ketentuan mengenai rangkap jabatan Direksi Perseroan telah diatur dalam Pedoman Direksi, yang mengatur Direksi hanya merangkap jabatan sebagai:

1. Anggota Dewan Komisaris paling banyak pada 3 (tiga) Emiten atau Perusahaan Publik di luar usaha Perseroan.
2. Anggota komite paling banyak pada 5 (lima) komite di Emiten atau Perusahaan Publik dimana yang bersangkutan juga menjabat sebagai anggota Direksi atau anggota Dewan Komisaris.

Untuk merangkap jabatan, Perseroan juga telah menetapkan persyaratan sebagai berikut:

1. Rangkap jabatan hanya dapat dilakukan sepanjang tidak bertentangan dengan peraturan perundangan yang berlaku dan atau peraturan Perseroan.
2. Dalam hal anggota Direksi merangkap jabatan, maka wajib dilaporkan kepada seluruh organ Perseroan dan pejabat Sekretaris Perusahaan mencatat serta mendokumentasikan.

## Concurrent Positions of the Board of Directors

Provisions regarding concurrent positions of the Company's Board of Directors are regulated in the Board of Directors Charter, which stipulates that members of the Board of Directors may only hold concurrent positions as:

1. Members of the Board of Commissioners in a maximum of 3 (three) Issuers or Public Companies outside the Company's business.
2. Members of committees in a maximum of 5 (five) committees in Issuers or Public Companies where they also serve as members of the Board of Directors or Board of Commissioners.

To hold concurrent positions, the Company has also established the following requirements:

1. Concurrent positions may only be held as long as they do not conflict with prevailing laws and regulations and/or Company regulations.
2. In the event that a member of the Board of Directors holds concurrent positions, it must be reported to all Company organs, and the Corporate Secretary must record and document it.

3. Hal-hal lain yang belum ada terkait rangkap jabatan dapat dibuat ketentuan tersendiri dengan mengacu pada kebijakan ini.

Selain itu, anggota Direksi bertanggung jawab terhadap pengawasan pada Anak Perusahaan, menjalankan tugas fungsional menjadi anggota Dewan Komisaris pada Anak Perusahaan yang dikendalikan oleh Perseroan. Sepanjang perangkapan jabatan tersebut tidak mengakibatkan yang bersangkutan mengabaikan pelaksanaan tugas dan tanggung jawab sebagai anggota Direksi Perseroan, maka hal tersebut tidak termasuk dalam kategori rangkap jabatan.

Rangkap jabatan Direksi HUMI tahun 2025 adalah sebagai berikut:

3. Other matters not yet regulated regarding concurrent positions may be stipulated separately by referring to this policy.

In addition, members of the Board of Directors are responsible for supervising Subsidiaries and carry out functional duties as members of the Board of Commissioners in Subsidiaries controlled by the Company. As long as such concurrent roles do not result in neglect of their duties and responsibilities as members of the Company's Board of Directors, they are not categorized as concurrent positions.

The concurrent positions of the HUMI Board of Directors in 2025 are as follows:

| Nama dan Jabatan<br>Name and Position | Dalam Grup Perusahaan<br>Within the Group | Luar Perusahaan<br>Outside the Company |
|---|---|---|
| **14 Januari 2026 – Sekarang**<br>January 14, 2026 – Present | | |
| **I Gusti Ngurah Askhara Danadiputra**<br>(Direktur Utama)<br>(President Director) | 1. Komisaris PT PCS Internasional<br>Commissioner PT PCS Internasional President<br>2. Direktur Utama PT Solusi Prisma Metana<br>Director PT Solusi Prisma Metana | Tidak Ada<br>None |
| **Indra Yurana Sugiharto**<br>(Direktur)<br>(Director) | 1. Komisaris PT Humpuss Transportasi Curah<br>Commissioner PT Humpuss Transportasi Curah<br>2. Direktur Utama PT LIS Internasional<br>President Director of PT LIS Internasional | 1. Komisaris Independen PT Patra Drilling Contractor<br>Independent Commissioner PT Patra Drilling Contractor<br>2. Managing Partner and Co-founder RITZ Corpora Indonesia<br>Managing Partner and Co-founder RITZ Corpora Indonesia |
| **1 Januari 2025 – 14 Januari 2026**<br>January 1, 2025 – January 14, 2026 | | |
| **Tirta Hidayat**<br>(Direktur Utama)<br>(President Director) | 1. Komisaris PT Humpuss Transportasi Curah<br>Commissioners PT Humpuss Transportasi Curah<br>2. Komisaris PT PCS Internasional<br>Commissioners PT PCS Internasional | Tidak Ada<br>None |
| **Dedi Hudayana**<br>(Direktur)<br>(Director) | 1. Direktur PT Humpuss Transportasi Curah<br>Director of PT Humpuss Transportasi Curah<br>2. Direktur PT Energi Maritim Internasional<br>Director of PT Energi Maritim Internasional<br>3. Direktur PT CTS Internasional<br>Director of PT CTS Internasional<br>4. Komisaris PT Hikmah Sarana Bahari<br>Commissioner of PT Hikmah Sarana Bahari<br>5. Komisaris PT Anoa Sulawesi Regas<br>Commissioner of PT GTSI Energi Nusantara<br>6. Komisaris PT MCS Internasional<br>Commissioner of PT MCS Internasional | Tidak Ada<br>None |

## Hubungan Afiliasi Dewan Komisaris, Direksi, dan Pemegang Saham Pengendali

Anggota Dewan Komisaris dan Direksi HUMI tidak memiliki hubungan afiliasi, baik hubungan keluarga maupun keuangan, dengan sesama anggota Dewan Komisaris, Direksi dan Pemegang Saham Pengendali.

## Affiliation Relationships of the Board of Commissioners, the Board of Directors, and Controlling Shareholders

Members of the Board of Commissioners and the Board of Directors of HUMI do not have any affiliation relationships, whether familial or financial, with fellow members of the Board of Commissioners, the Board of Directors, or Controlling Shareholders.

Kriteria hubungan afiliasi antara anggota Dewan Komisaris, Direksi, dan Pemegang Saham Utama atau Pemegang Saham Pengendali meliputi:

1. Hubungan afiliasi antara anggota Direksi dengan anggota Direksi lainnya.
2. Hubungan afiliasi antara anggota Direksi dan anggota Dewan Komisaris.
3. Hubungan afiliasi antara anggota Direksi dengan Pemegang Saham Utama dan/atau Pengendali.
4. Hubungan afiliasi antara anggota Dewan Komisaris dengan anggota Dewan Komisaris lainnya.
5. Hubungan afiliasi antara anggota Dewan Komisaris dengan Pemegang Saham Utama dan/atau Pengendali.

The criteria for affiliation relationships among members of the Board of Commissioners, the Board of Directors, and Major Shareholders or Controlling Shareholders include:

1. Affiliation relationships among members of the Board of Directors.
2. Affiliation relationships between members of the Board of Directors and members of the Board of Commissioners.
3. Affiliation relationships between members of the Board of Directors and Major Shareholders and/or Controlling Shareholders.
4. Affiliation relationships among members of the Board of Commissioners.
5. Affiliation relationships between members of the Board of Commissioners and Major Shareholders and/or Controlling Shareholders.

| **Nama**<br>Name | **Jabatan**<br>Position | **Hubungan Afiliasi**<br>Affiliate Relationships | | |
|---|---|---|---|---|
| | | **Dewan Komisaris**<br>Board of Commissioners | **Direksi**<br>Board of Directors | **Pemegang Saham Utama/Pengendali**<br>Major Shareholders/ Controlling Shareholders |
| **Dewan Komisaris**<br>Board of Commissioners | | | | |
| **14 Januari 2026 - Sekarang**<br>January 14, 2026 - Now | | | | |
| Mahdan | Komisaris Utama dan Komisaris Independen<br>Chairman of the Board and Independent Director | x | x | x |
| Dedi Hudayana | Komisaris<br>Commissioner | x | x | x |
| **1 Januari 2025 – 14 Januari 2026**<br>January 1, 2025 - January 14, 2026 | | | | |
| Abdul Rachim Sofyan | Komisaris Utama<br>Chairman of the Board of Commissioners | x | x | x |
| Daryono | Komisaris Independen<br>Independent Commissioner | x | x | x |
| **Direksi**<br>Board of Directors | | | | |
| **14 Januari 2026 - Sekarang**<br>January 14, 2026 - Now | | | | |
| I Gusti Ngurah Askhara Danadiputra | Direktur Utama<br>Chief Executive Officer | x | x | x |
| Indra Yurana Sugiharto | Direktur<br>Director | x | x | x |
| **1 Januari 2025 – 14 Januari 2026**<br>January 1, 2025 - January 14, 2026 | | | | |
| Tirta Hidayat | Direktur Utama<br>Chief Executive Officer | x | x | x |
| Dedi Hudayana | Direktur<br>Director | x | x | x |

✓ : Ya x : Tidak
✓ : Yes x : No

## Kebijakan Terkait Keberagaman Dewan Komisaris dan Direksi

Kebijakan keberagaman menjadi referensi bagi HUMI dalam melakukan perencanaan suksesi anggota Direksi dan Dewan Komisaris. HUMI telah mengatur Kebijakan Keberagaman Komposisi Anggota Dewan Komisaris dan Direksi No. 19/Pedoman-GCG/XII/2023 pada tanggal 4 Desember 2023 dengan memperhatikan ketentuan yang tertuang dalam Lampiran SEOJK No. 32/SEOJK.04/2015 tentang Pedoman Tata Kelola Perusahaan Terbuka.

Keberagaman komposisi anggota Dewan Komisaris dan anggota Direksi merupakan kombinasi karakteristik secara individu, yang disesuaikan dengan kebutuhan Perseroan dengan tidak mengenal perbedaan gender. Setiap anggota Dewan Komisaris dan anggota Direksi diangkat dengan memperhatikan keahlian, pengetahuan, dan pengalaman yang sesuai pada pembagian tugas dan fungsi jabatan Dewan Komisaris dan Direksi serta pemahaman industri pelayaran dan integritasnya.

Keberagaman komposisi anggota Dewan Komisaris dan anggota Direksi Perseroan yang tepat dan sesuai dengan kebutuhan Perusahaan akan mendukung efektivitas pelaksanaan tugas dan tanggung jawab Dewan Komisaris dan Direksi serta menunjang pencapaian visi dan misi Perseroan untuk terus bertumbuh dan berkembang. Perusahaan berupaya untuk menjaga bauran keahlian dan pengalaman anggota Dewan Komisaris dan Direksi yang mencakup di antaranya bidang akuntansi, ekonomi, hukum, teknologi informasi, teknik kapal, pelayaran, dan bisnis.

Identifikasi keahlian Dewan Komisaris dan Direksi dilakukan berdasarkan latar belakang pendidikan, pengalaman kerja serta pelatihan yang pernah diikuti. HUMI berkomitmen untuk meningkatkan kompetensi anggota Dewan Komisaris dan Direksi, baik melalui pelatihan, workshop, dan kegiatan lainnya yang relevan.

## Policy on Diversity of The Board of Commissioners and the Board of Directors

The diversity policy serves as a reference for HUMI in planning the succession of members of the Board of Directors and the Board of Commissioners. HUMI has established the Policy on Diversity of the Composition of the Board of Commissioners and the Board of Directors No. 19/Pedoman-GCG/XII/2023 dated December 4, 2023, by taking into account the provisions set out in the Appendix of SEOJK No. 32/SEOJK.04/2015 concerning Guidelines for Corporate Governance of Public Companies.

The diversity in the composition of members of the Board of Commissioners and the Board of Directors represents a combination of individual characteristics, tailored to the Company's needs without discrimination based on gender. Each member of the Board of Commissioners and the Board of Directors is appointed by considering expertise, knowledge, and experience relevant to the division of duties and functions of the Board of Commissioners and the Board of Directors, as well as an understanding of the shipping industry and integrity.

An appropriate and well-balanced diversity composition of the Board of Commissioners and the Board of Directors in line with the Company's needs will support the effective execution of duties and responsibilities and contribute to achieving the Company's vision and mission for continuous growth and development. The Company strives to maintain a mix of expertise and experience among members of the Board of Commissioners and the Board of Directors, including in the fields of accounting, economics, law, information technology, naval engineering, shipping, and business.

The identification of competencies of the Board of Commissioners and the Board of Directors is carried out based on educational background, work experience, and training attended. HUMI is committed to enhancing the competencies of members of the Board of Commissioners and the Board of Directors through training, workshops, and other relevant activities.

## Keberagaman Komposisi Anggota Dewan Komisaris dan Direksi

Aspek keberagaman komposisi anggota Dewan Komisaris, terbagi menjadi:

1. **Keahlian**
   Anggota Dewan Komisaris memiliki keahlian yang beragam di bidang akuntansi, hukum dan pelayaran.
2. **Pengalaman Kerja**
   Anggota Dewan Komisaris memiliki pengalaman kerja yang beragam antara lain berasal dari

## Diversity of the Composition of the Board of Commissioners and the Board of Directors

The diversity aspects of the composition of the Board of Commissioners are divided into:

1. **Expertise**
   Members of the Board of Commissioners possess diverse expertise in accounting, law, and shipping.
2. **Work Experience**
   Members of the Board of Commissioners have diverse work experience, including professionals

professional pada perusahaan pelayaran maupun lembaga keuangan nasional/multinasional, kantor hukum, konsultan, dosen dan pejabat pemerintahan.

3. **Jenis Kelamin**
   Mempertimbangkan keberagaman jenis kelamin dari anggota Dewan Komisaris.
4. **Usia**
   Anggota Dewan Komisaris memiliki keberagaman jenjang usia.
5. **Independensi**
   a. Minimum 30% (tiga puluh persen) anggota Dewan Komisaris merupakan Komisaris Independen.
   b. Masa jabatan Komisaris Independen sebanyak 2 (dua) periode berturut-turut.

from shipping companies, national/multinational financial institutions, law firms, consultants, lecturers, and government officials.

3. **Gender**
   Consideration is given to gender diversity among members of the Board of Commissioners.
4. **Age**
   Members of the Board of Commissioners represent a range of age groups.
5. **Independence**
   a. A minimum of 30% (thirty percent) of the Board of Commissioners must be Independent Commissioners.
   b. The term of office for Independent Commissioners is limited to 2 (two) consecutive periods.

**Aspek Keberagaman Anggota Dewan Komisaris**
Diversity Aspects of the Board of Commissioners

| | |
|---|---|
| **Pendidikan**<br>Education | Jenjang pendidikan anggota Dewan Komisaris meliputi tingkat Sarjana dan Pasca Sarjana dengan berbagai bidang pendidikan seperti Ekonomi, Akuntansi dan Manajemen<br>The educational background of members of the Board of Commissioners includes undergraduate and postgraduate levels in various fields such as Economics, Accounting, and Management |
| **Pengalaman Kerja**<br>Work Experience | Pengalaman kerja yang beragam, antara lain:<br>1. Anggota Dewan Komisaris dan/atau Pejabat atau Senior Eksekutif atau posisi penting lainnya pada institusi keuangan nasional.<br>2. Anggota Dewan Komisaris dan/atau Pejabat atau Senior Eksekutif atau posisi penting lainnya pada Perusahaan swasta nasional<br>Diverse work experience, including:<br>1. Members of the Board of Commissioners and/or Officials or Senior Executives or other key positions in national financial institutions.<br>2. Members of the Board of Commissioners and/or Officials or Senior Executives or other key positions in national private companies |
| **Independensi**<br>Independence | 1. Terdapat 1 Komisaris Independen dari 2 anggota Dewan Komisaris atau 50% anggota Dewan Komisaris HUMI merupakan Komisaris Independen.<br>2. Komisaris Independen menjabat kurang dari 2 tahun<br>1. There is 1 Independent Commissioner out of 2 members of the Board of Commissioners, or 50% of HUMI's Board of Commissioners are Independent Commissioners.<br>2. The Independent Commissioner has served for less than 2 years |
| **Usia**<br>Age | Keberagaman usia anggota Dewan Komisaris pada rentang usia yang cukup produktif dan matang, yaitu berusia antara 60-66 tahun.<br>The members of the Board of Commissioners have diverse age ranges within a productive and mature bracket, namely between 60–66 years old |
| **Jenis Kelamin**<br>Gender | Seluruh anggota Dewan Komisaris yang berjenis kelamin laki-laki.<br>All members of the Board of Commissioners are male |

Aspek keberagaman komposisi anggota Direksi, terbagi menjadi:

1. **Keahlian**
   Anggota Direksi memiliki keahlian yang di bidang akuntansi, ekonomi, hukum, teknologi informasi, teknik kapal, pelayaran dan bisnis.
2. **Pengalaman Kerja**
   Anggota Direksi memiliki pengalaman kerja yang beragam antara lain berasal dari professional pada perusahaan pelayaran maupun lembaga keuangan nasional/multinasional, kantor hukum, konsultan, dosen, perencana manajemen kapal dan pendukungnya.
3. **Jenis Kelamin**
   Mempertimbangkan keberagaman jenis kelamin dari anggota Direksi.

The diversity aspects of the composition of the Board of Directors are divided into:

1. **Expertise**
   Members of the Board of Directors possess expertise in accounting, economics, law, information technology, naval engineering, shipping, and business.
2. **Work Experience**
   Members of the Board of Directors have diverse work experience, including professionals from shipping companies, national/multinational financial institutions, law firms, consultants, lecturers, ship management planners, and related support roles.
3. **Gender**
   Consideration is given to gender diversity among members of the Board of Directors.

4. **Usia**
   Anggota Direksi memiliki keberagaman jenjang usia, mulai dari 50 tahun.
5. **Independensi**
   a. Direktur Utama merupakan pihak yang independen terhadap pemegang saham pengendali dan pemegang saham utama.
   b. Mayoritas Direksi merupakan pihak yang independen terhadap pemegang saham pengendali dan pemegang saham utama.

4. **Age**
   Members of the Board of Directors have diverse age ranges, starting from 50 years old.
5. **Independence**
   a. The President Director is independent from controlling shareholders and major shareholders.
   b. The majority of the Board of Directors are independent from controlling shareholders and major shareholders.

**Aspek Keberagaman Anggota Direksi**
Diversity Aspects of the Board of Directors

| | |
|---|---|
| **Pendidikan**<br>Education | Jenjang pendidikan meliputi tingkat Sarjana dan Pasca Sarjana dengan berbagai bidang pendidikan seperti Ekonomi, Regional Science dan Ilmu Pelayaran.<br>The educational background includes undergraduate and postgraduate levels in various fields such as Economics, Regional Science, and Maritime Studies |
| **Pengalaman Kerja**<br>Work Experience | Pengalaman kerja yang beragam, antara lain:<br>1. Anggota Direksi di institusi keuangan dan non keuangan nasional maupun multinasional.<br>2. Berbagai posisi penting di Perusahaan pelayaran, seperti Komisaris PT Pelabuhan Indonesia III dan IV, Direktur PT LIS Internasional, Kepala Operasi & Agency serta perusahaan pelayaran nasional lainnya.<br>Diverse work experience, including:<br>1. Members of the Board of Directors in national and multinational financial and non-financial institutions.<br>2. Various key positions in shipping companies, such as Commissioner of PT Pelabuhan Indonesia III and IV, Director of PT LIS Internasional, Head of Operations & Agency, and other national shipping companies. |
| **Independensi**<br>Independence | Seluruh anggota Direksi tidak memiiliki hubungan afiliasi dengan sesama anggota Direksi, Dewan Komisaris termasuk Pemegang Saham Utama dan Pengendali HUMI.<br>All members of the Board of Directors have no affiliation relationships with fellow members of the Board of Directors, the Board of Commissioners, including HUMI's Major and Controlling Shareholders. |
| **Usia**<br>Age | Keberagaman usia anggota Direksi pada rentang usia yang cukup produktif dan matang, yaitu berusia antara 59- 65 tahun.<br>The members of the Board of Directors have diverse age ranges within a productive and mature bracket, namely between 59–65 years old |
| **Jenis Kelamin**<br>Gender | Seluruh anggota Dewan Komisaris yang berjenis kelamin laki-laki.<br>All members of the Board of Commissioners are male |

## Penilaian Kinerja Dewan Komisaris dan Direksi

Penilaian kinerja Dewan Komisaris dan Direksi dilakukan berdasarkan kriteria tertentu yang telah ditetapkan dengan mempertimbangkan fungsi, tugas, dan tanggung jawabnya yang sesuai dengan peraturan perundang-undangan dan kebijakan perusahaan. Dievaluasi secara berkala dan dilaporkan kepada pemegang saham Perseroan dalam Rapat Umum Pemegang Saham Tahunan, setelah sebelumnya Dewan Komisaris dan Direksi melakukan penilaian mandiri atas kinerja individual maupun kolektif kolegial. Hal ini adalah untuk meningkatkan kualitas pelaksanaan tugas dan tanggung jawab Dewan Komisaris dan Direksi.

Hasil evaluasi kinerja Dewan Komisaris dan Direksi secara individual merupakan salah satu dasar pertimbangan bagi pemegang saham untuk melakukan penunjukan kembali. Hasil evaluasi terhadap kinerja Dewan Komisaris secara keseluruhan dan kinerja masing-masing anggota Direksi merupakan bagian yang tidak terpisahkan dalam skema remunerasi untuk Dewan Komisaris dan Direksi.

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

The performance assessment of the Board of Commissioners and the Board of Directors is conducted based on predetermined criteria by considering their functions, duties, and responsibilities in accordance with prevailing laws and regulations and Company policies. The assessment is evaluated periodically and reported to the Company's shareholders at the Annual General Meeting of Shareholders, following prior self-assessment by the Board of Commissioners and the Board of Directors on both individual and collective collegial performance. This aims to improve the quality of execution of duties and responsibilities of the Board of Commissioners and the Board of Directors.

The results of individual performance evaluations of the Board of Commissioners and the Board of Directors serve as one of the considerations for shareholders in making reappointments. The overall performance evaluation results of the Board of Commissioners and the individual performance of each member of the Board of Directors constitute an integral part of the remuneration scheme for the Board of Commissioners and the Board of Directors.

## Kebijakan, Prosedur, dan Kriteria Penilaian Kinerja Dewan Komisaris

1. Penilaian Kinerja dilakukan setiap tahun secara self assessment untuk menilai kinerja Dewan Komisaris secara kolegial. Hasil penilaian (self assessment) masingmasing anggota Dewan Komisaris dikompilasi dan dilakukan reviu oleh Komisaris Utama guna menjadi masukan untuk peningkatan kinerja Dewan Komisaris di masa mendatang maupun action plan (jika diperlukan).
2. Kriteria penilaian kinerja Dewan Komisaris dilakukan dengan mempertimbangkan beberapa komponen antara lain:
   a. Efektifitas Pelaksanaan tugas dan tanggung jawab Dewan Komisaris dalam melaksanakan fungsi pengawasan atas pegelolaan perusahaan.
   b. Kehadiran dalam rapat Dewan Komisaris dan atau bersama Komite, rapat Dewan Komisaris bersama Direksi.
   c. Efektifitas penerapan manajemen risiko.
   d. Pemantauan atas pelaksanaan sistem pengendalian internal.
   e. Pemantauan atas penerapan Good Corporate Governance (GCG) dan Corporate Social Responsibility (CSR).
   f. Usulan dan nasehat Dewan Komisaris kepada Direksi dan manajemen dari Holding, anak/unit usaha Perseroan.
3. Penilaian kinerja Dewan Komisaris dilakukan secara kolegial. Hasil penilaian kinerja Dewan Komisaris tahun buku 2025 dengan predikat “Baik”.

## Rekomendasi dan Tindak Lanjut

Pada tahun 2025, tidak terdapat rekomendasi yang belum ditindaklanjuti oleh Dewan Komisaris.

## Kebijakan, Prosedur, dan Kriteria Penilaian Kinerja Direksi

1. Penilaian kinerja anggota Direksi dilakukan sendiri *(self assessment)* setiap 6 bulan oleh masing-masing anggota Direksi. Hasil *self-assessment* direviu oleh Direktur Utama guna mendapatkan masukan sebelum diajukan ke Dewan Komisaris untuk disetujui.
2. Kriteria penilaian mencakup aspek proses *(process)* dan aspek hasil *(output)*.
   a. Penilaian aspek proses pengurusan Perseroan mencakup penyusunan dan pengendalian

## Policy, Procedures, and Criteria for Performance Assessment of the Board of Commissioners

1. Performance assessment is conducted annually through self-assessment to evaluate the collective performance of the Board of Commissioners. The results of the self-assessment of each member are compiled and reviewed by the President Commissioner to serve as input for improving the performance of the Board of Commissioners in the future, including action plans (if necessary).
2. The performance assessment criteria for the Board of Commissioners consider several components, including:
   a. Effectiveness in carrying out duties and responsibilities in supervising the management of the Company.
   b. Attendance at meetings of the Board of Commissioners and/or with Committees, as well as joint meetings with the Board of Directors.
   c. Effectiveness in the implementation of risk management.
   d. Monitoring the implementation of the internal control system.
   e. Monitoring the implementation of Good Corporate Governance (GCG) and Corporate Social Responsibility (CSR).
   f. Recommendations and advice provided by the Board of Commissioners to the Board of Directors and management of the Holding and subsidiaries/business units of the Company.
3. The performance assessment of the Board of Commissioners is conducted collectively. The performance assessment result for the 2025 financial year is rated “Good”.

## Recommendations and Follow-Up

In 2025, there were no outstanding recommendations that had not been followed up by the Board of Commissioners.

## Policy, Procedures, and Criteria for Performance Assessment of the Board of Directors

1. The performance assessment of members of the Board of Directors is conducted through self-assessment every 6 months by each member. The results are reviewed by the President Director to obtain input before being submitted to the Board of Commissioners for approval.
2. The assessment criteria cover process and output aspects.
   a. The process aspect includes the preparation and control of budgets, formulation and

anggaran, penyusunan dan implementasi strategi, kebijakan dan program kerja selama tahun 2024, tentunya termasuk aspek tata kelola perusahaan (GCG).

b. Penilaian aspek hasil pencakup kinerja seluruh aspek pengurusan perusahaan meliputi: tingkat utilitas kapal, produktivitas, efisiensi dan safety kapal, kinerja kesehatan dan profitabilitas keuangan perusahaan, kinerja soliditas dan sinergitas pengelolaan sumber daya pendukung bisnis Perseroan.

3. Penilaian kinerja Direksi tahun buku 2025 oleh Dewan Komisaris, dengan predikat "Baik" dalam mengelola HUMI.

### Rekomendasi dan Tindak Lanjut

Pada tahun 2025, tidak terdapat rekomendasi yang belum ditindaklanjuti oleh Direksi.

## Nominasi Dewan Komisaris dan Direksi

### Kebijakan Nominasi

Anggota Dewan Komisaris dan Direksi Perseroan diangkat dan diberhentikan oleh RUPS. Pemegang Saham Pengendali dapat mengusulkan nama-nama calon anggota Dewan Komisaris dan Direksi Perseroan untuk kemudian dilakukan pembahasan oleh Komite Nominasi dan Remunerasi. Selain itu, calon anggota Dewan Komisaris dan Direksi Perseroan juga dapat berasal dari sumber lainnya.

Nama-nama yang diusulkan sebagai calon anggota Dewan Komisaris dan Direksi Perseroan haruslah memenuhi kriteria sesuai ketentuan perundang-undangan yang berlaku, dan Piagam Dewan Komisaris dan Piagam Direksi.

Pada Piagam Dewan Komisaris dan Piagam Direksi Perseroan telah ditetapkan kriteria bagi anggota Dewan Komisaris dan Direksi, yaitu:

### Persyaratan dan Kriteria Anggota Dewan Komisaris

Perseroan telah menetapkan kriteria persyaratan bagi setiap calon anggota Dewan Komisaris yang tercantum dalam Pedoman Dewan Komisaris. Adapun persyaratan yang harus dipenuhi adalah sebagai berikut:

1. Mempunyai akhlak, moral, dan integritas yang baik;
2. Cakap melakukan perbuatan hukum;
3. Dalam 5 tahun sebelum pengangkatan dan selama menjabat:

implementation of strategies, policies, and work programs during 2024, including corporate governance (GCG) aspects.

b. The output aspect covers performance across all aspects of Company management, including vessel utilization rates, productivity, efficiency and vessel safety, financial health and profitability performance, as well as the solidity and synergy in managing the Company's supporting resources.

3. The performance assessment of the Board of Directors for the 2025 financial year by the Board of Commissioners is rated "Good" in managing HUMI.

### Recommendations and Follow-Up

In 2025, there were no outstanding recommendations that had not been followed up by the Board of Directors.

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

### Nomination Policy

Members of the Company's Board of Commissioners and Board of Directors are appointed and dismissed by the GMS. The Controlling Shareholder may propose candidates for members of the Board of Commissioners and Board of Directors of the Company to be discussed by the Nomination and Remuneration Committee. In addition, candidates for members of the Board of Commissioners and Board of Directors may also originate from other sources.

The proposed candidates for members of the Board of Commissioners and Board of Directors must meet the criteria in accordance with prevailing laws and regulations, as well as the Board of Commissioners Charter and the Board of Directors Charter.

The Board of Commissioners Charter and the Board of Directors Charter stipulate the criteria for members of the Board of Commissioners and Board of Directors as follows:

### Requirements and Criteria for Members of the Board of Commissioners

The Company has established qualification criteria for each candidate for member of the Board of Commissioners as stated in the Board of Commissioners Charter. The requirements are as follows:

1. Have good character, morals, and integrity;
2. Be legally competent to perform legal acts;
3. Within 5 years prior to appointment and during tenure:

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:
   - Pernah tidak menyelenggarakan RUPS tahunan.
   - 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.
   - 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.
e. Memiliki komitmen untuk mematuhi peraturan perundang-undangan.
f. Memiliki pengetahuan dan/atau keahlian di bidang yang dibutuhkan Perusahaan.

4. Dewan Komisaris wajib mengungkapkan seluruh benturan kepentingan yang dilakukan secara periodik dan pernyataan mengenai benturan kepentingan tersebut diungkapkan dalam laporan tahunan.

Selain persyaratan di atas, calon anggota Dewan Komisaris juga harus memenuhi persyaratan khusus, yakni:
1. Setiap anggota Dewan Komisaris harus berintegritas, mempunyai pengalaman dan kecakapan yang diperlukan untuk menjalankan tugasnya dan memenuhi kualifikasi lain yang ditetapkan dalam Anggaran Dasar Perusahaan dan peraturan perundang-undangan.
2. Kriteria seleksi anggota Dewan Komisaris ditentukan oleh rapat Dewan Komisaris setelah mempertimbangkan hasil kajian Komite Nominasi dan Remunerasi.

## Persyaratan dan Kriteria Anggota Direksi

Perseroan telah menetapkan kriteria persyaratan bagi setiap calon anggota Direksi yang tercantum dalam Pedoman Direksi. Adapun persyaratan yang harus dipenuhi adalah sebagai berikut:

a. Have never been declared bankrupt.
b. Have never served as a member of the Board of Directors and/or Board of Commissioners found guilty of causing a company to be declared bankrupt.
c. Have never been convicted of a criminal offense causing loss to state finances and/or related to the financial sector.
d. Have never served as a member of the Board of Directors and/or Board of Commissioners who during their tenure:
   - Failed to convene an annual GMS.
   - Had their accountability as a member of the Board of Directors and/or Board of Commissioners not accepted by the GMS or failed to provide accountability to the GMS.
   - Caused a company that obtained a license, approval, or registration from the Financial Services Authority to fail to submit annual reports and/or financial statements to the Financial Services Authority.
e. Have a commitment to comply with laws and regulations.
f. Have knowledge and/or expertise in fields required by the Company.

4. The Board of Commissioners must disclose all conflicts of interest periodically, and such disclosures must be included in the annual report.

In addition to the above requirements, candidates for members of the Board of Commissioners must also meet the following specific requirements:
1. Each member must have integrity, experience, and competence necessary to perform their duties and meet other qualifications as stipulated in the Company's Articles of Association and prevailing laws and regulations.
2. The selection criteria for members of the Board of Commissioners are determined by the Board of Commissioners meeting after considering the study results of the Nomination and Remuneration Committee.

## Requirements and Criteria for Members of the Board of Directors

The Company has established qualification criteria for each candidate for member of the Board of Directors as stated in the Board of Directors Charter. The requirements are as follows:

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:
      - Pernah tidak menyelenggarakan RUPS tahunan.
      - 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.
      - 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 Emiten atau Perusahaan Publik

Selain itu, calon anggota Direksi juga harus memenuhi persyaratan khusus, yaitu:

1. Berperilaku baik, mempunyai pengalaman dan kecakapan yang diperlukan untuk menjalankan tugasnya dan memenuhi kualifikasi lain yang ditetapkan dalam peraturan perundangan dan Anggaran Dasar Perseroan.
2. Diangkat berdasarkan pertimbangan keahlian, integritas, kepemimpinan, pengalaman, kejujuran, perilaku yang baik, serta dedikasi yang tinggi untuk memajukan dan mengembangkan Perusahaan.
3. Memiliki pemahaman yang baik atas peraturan-peraturan Perseroan Terbatas, Pasar Modal, Bursa Efek Indonesia, peraturan terkait dengan bisnis Perseroan, beserta Anggaran Dasar Perseroan.
4. Melaksanakan tugasnya tanpa ada benturan kepentingan.
5. Calon Direksi wajib membuat surat pernyataan dan disampaikan kepada Emiten atau Perusahaan Publik

1. Have good character, morals, and integrity;
2. Be legally competent to perform legal acts;
3. Within 5 (five) years prior to appointment and during tenure:
   a. Have never been declared bankrupt.
   b. Have never served as a member of the Board of Directors and/or Board of Commissioners found guilty of causing a company to be declared bankrupt.
   c. Have never been convicted of a criminal offense causing loss to state finances and/or related to the financial sector.
   d. Have never served as a member of the Board of Directors and/or Board of Commissioners who during their tenure:
      - Failed to convene an annual GMS.
      - Had their accountability as a member of the Board of Directors and/or Board of Commissioners not accepted by the GMS or failed to provide accountability to the GMS.
      - Caused a company that obtained a license, approval, or registration from the Financial Services Authority to fail to submit annual reports and/or financial statements to the Financial Services Authority.
4. Have a commitment to comply with laws and regulations.
5. Have knowledge and/or expertise in fields required by the Issuer or Public Company.

In addition, candidates for members of the Board of Directors must also meet the following specific requirements:

1. Have good conduct, experience, and competence necessary to perform their duties and meet other qualifications as stipulated in prevailing laws and regulations and the Company's Articles of Association.
2. Be appointed based on considerations of expertise, integrity, leadership, experience, honesty, good conduct, and strong dedication to advancing and developing the Company.
3. Have a good understanding of regulations on Limited Liability Companies, Capital Markets, the Indonesia Stock Exchange, regulations related to the Company's business, and the Company's Articles of Association.
4. Perform their duties without conflicts of interest.
5. Candidates must prepare a statement letter and submit it to the Issuer or Public Company as referred

sebagaiman dimaksud dalam Peraturan Otoritas Jasa Keuangan Nomor 33 tahun 2014 tentang Direksi dan Dewan Komisaris Emiten atau Perusahaan Publik pasal 4 ayat (1).

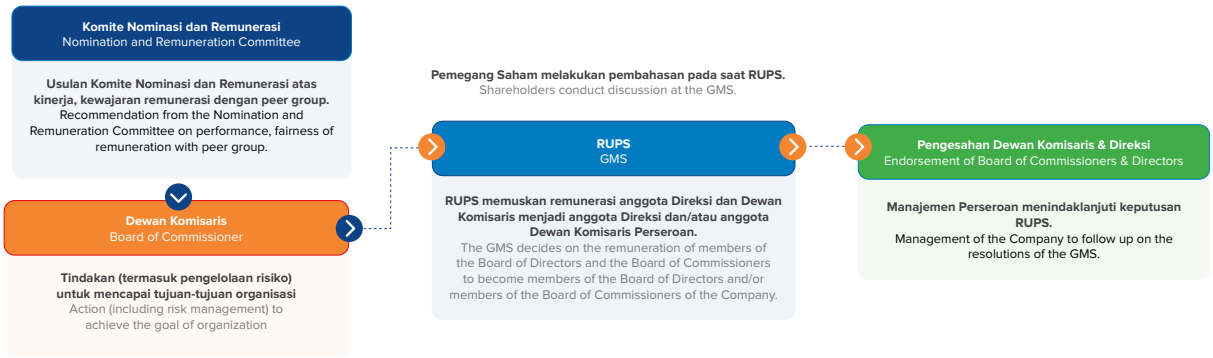
to in Financial Services Authority Regulation Number 33 of 2014 concerning the Board of Directors and Board of Commissioners of Issuers or Public Companies Article 4 paragraph (1).

## Nominasi Dewan Komisaris dan Direksi

Penetapan Direksi dan Dewan Komisaris dilakukan melalui mekanisme Rapat Umum Pemegang Saham. Berikut disampaikan nominasi Dewan Komisaris dan Direksi.

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

The appointment of the Board of Directors and the Board of Commissioners is carried out through the mechanism of the General Meeting of Shareholders. The following presents the nominations of the Board of Commissioners and Board of Directors.




## Remunerasi Dewan Komisaris Dan Direksi

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

### Kebijakan Remunerasi Dewan Komisaris dan Direksi

1. Perseroan berkomitmen untuk menerapkan sistem remunerasi yang kompetitif, adil, dan seimbang. Dalam menyusun kebijakan remunerasi, Perseroan tidak menggunakan jasa konsultan eksternal, namun untuk menjaga remunerasi agar tetap kompetitif, Perseroan senantiasa melakukan benchmarking melalui survei yang dilakukan oleh jasa konsultan eksternal yang independen guna menjaga remunerasi HUMI agar tetap kompetitif, adil, dan seimbang.
2. Kebijakan remunerasi Perseroan menjadi salah satu aspek yang penting untuk memotivasi dan mempertahankan karyawan-karyawan yang berkualitas. Perseroan menerapkan kebijakan remunerasi bagi Dewan Komisaris, Direksi, baik yang tetap maupun yang variabel.
3. Secara berkala dan berkesinambungan, HUMI melakukan kajian pada sistem remunerasi dan kesejahteraan karyawan. Dalam rangka memastikan independensi pemberian remunerasi terhadap seluruh karyawan, maka HUMI memastikan evaluasi kinerja, dan penentuan remunerasi dilakukan melalui bobot dari setiap pekerjaan yang disandang oleh setiap profesi.

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

1. The Company is committed to implementing a remuneration system that is competitive, fair, and balanced. In formulating its remuneration policy, the Company does not engage external consultants; however, to ensure competitiveness, the Company continuously conducts benchmarking through surveys carried out by independent external consultants to maintain remuneration at HUMI that remains competitive, fair, and balanced.
2. The Company's remuneration policy is an important aspect in motivating and retaining high-quality employees. The Company applies remuneration policies for the Board of Commissioners and the Board of Directors, both fixed and variable.
3. On a periodic and continuous basis, HUMI conducts reviews of its remuneration system and employee welfare. To ensure independence in remuneration for all employees, HUMI ensures that performance evaluation and remuneration determination are based on the weighting of each role held by each profession.

## Prosedur Penetapan Remunerasi Dewan Komisaris dan Direksi

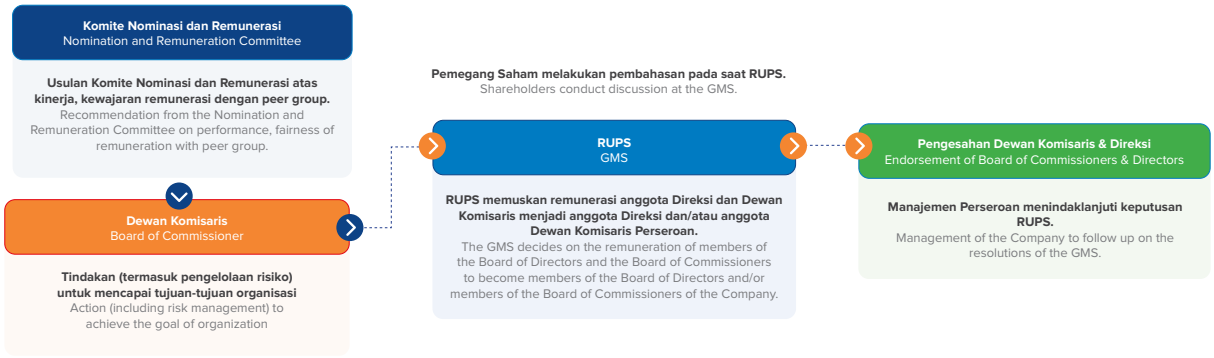
Berdasarkan Anggaran Dasar Perseroan, anggota Dewan Komisaris dan Direksi diberikan honorarium dan tunjangan/ fasilitas termasuk tantiem yang jenis dan jumlahnya ditetapkan oleh RUPS dengan memperhatikan ketentuan perundang-undangan yang berlaku. Dewan Komisaris melakukan pengawasan terhadap penerapan kebijakan remunerasi dan melakukan evaluasi secara berkala yang dilakukan melalui Komite Nominasi dan Remunerasi.

Evaluasi Komite Nominasi dan Remunerasi tersebut didasarkan atas kinerja, kewajaran dengan peer group, sasaran dan strategi jangka panjang Perseroan, pemenuhan cadangan sebagaimana diatur dalam peraturan perundangundangan dan potensi pendapatan Perseroan pada masa mendatang.

## Procedure for Determining Remuneration of the Board of Commissioners and the Board of Directors

Based on the Company's Articles of Association, members of the Board of Commissioners and the Board of Directors are provided with honorarium and benefits/ facilities, including tantiem, the types and amounts of which are determined by the GMS in accordance with prevailing laws and regulations. The Board of Commissioners supervises the implementation of the remuneration policy and conducts periodic evaluations through the Nomination and Remuneration Committee.

The evaluation by the Nomination and Remuneration Committee is based on performance, fairness compared to peer groups, the Company's long-term targets and strategies, compliance with reserve requirements as stipulated in laws and regulations, and the Company's potential future income.




## Struktur Remunerasi Dewan Komisaris dan Direksi

Berdasarkan Anggaran Dasar Perseroan dan Piagam Komite Nominasi dan Remunerasi, komponen remunerasi anggota Dewan Komisaris dan Direksi terdiri dari gaji, tunjangan tetap dan/atau variabel dan Insentif.

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

Based on the Company's Articles of Association and the Charter of the Nomination and Remuneration Committee, the remuneration components for members of the Board of Commissioners and the Board of Directors consist of salary, fixed and/or variable allowances, and incentives.

## Transparansi Remunerasi Dewan Komisaris dan Direksi

Berdasarkan keputusan RUPS Tahunan Tahun Buku 2024 yang diselenggarakan pada 20 Mei 2025, pemegang saham memutuskan menyetujui dan memberikan wewenang dan kuasa kepada Dewan Komisaris Perseroan untuk menetapkan remunerasi Direksi Perseroan untuk tahun buku yang berakhir pada tanggal 31 Desember 2025 serta menetapkan gaji dan/ atau tunjangan lainnya bagi anggota Dewan Komisaris Perseroan secara keseluruhan untuk tahun buku 2025

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

Based on the resolution of the Annual GMS for Fiscal Year 2024 held on May 20, 2025, the shareholders approved and granted authority and power to the Company's Board of Commissioners to determine the remuneration of the Board of Directors for the financial year ending December 31, 2025, as well as to determine the salary and/or other allowances for the Board of Commissioners as a whole for the 2025 financial year, in proportion to the remuneration of the Board of Directors, by taking

mengikuti proporsional remunerasi Direksi Perseroan, dengan memperhatikan rekomendasi Komite Nominasi dan Remunerasi Perseroan dengan berkonsultasi terlebih dahulu dengan Pemegang Saham Utama.

## Struktur Remunerasi Dewan Komisaris dan Direksi

Struktur remunerasi Dewan Komisaris dan Direksi berdasarkan keputusan RUPST 2024, terdiri dari gaji, tunjangan transportasi, tunjangan hari raya, tunjangan cuti akhir tahun, serta fasilitas lainnya seperti fasilitas kesehatan, dan komunikasi. Seluruh anggota Dewan Komisaris dan Direksi (termasuk Komisaris Independen) HUMI tidak menerima remunerasi yang bersifat variabel (saham).

Perseroan tidak dapat mengungkapkan secara terperinci struktur remunerasi Direksi dan Dewan Komisaris dengan pertimbangan daya saing, karena data tersebut merupakan data sensitif yang dapat dimanfaatkan oleh pesaing. Tahun 2025, total remunerasi yang diberikan Perseroan bagi anggota Direksi sebesar Rp6.873.530.204 *(gross)* dan untuk Dewan Komisaris sebesar Rp2.944.292.235 *(gross).*

## Kebijakan Pemberian Kompensasi Jangka Panjang Berbasis Kinerja

Sepanjang tahun 2025, HUMI tidak menjalankan program terkait pemberian kompensasi jangka panjang bagi anggota Dewan Komisaris, Direksi, ataupun karyawan Perseroan dalam bentuk program insentif jangka panjang, opsi saham, atau bentuk lainnya.

## Pengungkapan Kepemilikan Saham Oleh Anggota Dewan Komisaris Dan Direksi

HUMI menyelenggarakan daftar khusus bagi seluruh anggota Dewan Komisaris dan Direksi sebagai salah satu bentuk komitmen dalam menghindari aktivitas yang berpotensi menimbulkan benturan kepentingan. Daftar khusus tersebut berisi informasi kepemilikan saham anggota Dewan Komisaris dan Direksi berserta anggota keluarganya di Perseroan.

Sepanjang 2025 hingga kini, kepemilikan saham anggota Dewan Komisaris dan Direksi Perseroan serta anggota keluarganya di Perseroan, sebagaimana dirinci dalam tabel berikut:

into account the recommendations of the Company's Nomination and Remuneration Committee and after prior consultation with the Major Shareholder.

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

The remuneration structure of the Board of Commissioners and the Board of Directors based on the resolution of the 2024 AGMS consists of salary, transportation allowance, religious holiday allowance, year-end leave allowance, as well as other facilities such as healthcare and communication facilities. All members of the Board of Commissioners and the Board of Directors (including Independent Commissioners) of HUMI do not receive variable remuneration (shares).

The Company cannot disclose the detailed structure of remuneration for the Board of Directors and the Board of Commissioners due to competitiveness considerations, as such data is sensitive and may be utilized by competitors. In 2025, the total remuneration provided by the Company to the Board of Directors amounted to Rp6,873,530,204 (gross), and for the Board of Commissioners amounted to Rp2,944,292,235 (gross).

## Policy On Performance-Based Long-Term Compensation

Throughout 2025, HUMI did not implement any programs related to long-term compensation for members of the Board of Commissioners, the Board of Directors, or employees of the Company in the form of long-term incentive programs, stock options, or other forms.

## Disclosure Of Share Ownership By Members Of The Board Of Commissioners And The Board Of Directors

HUMI maintains a special register for all members of the Board of Commissioners and the Board of Directors as part of its commitment to preventing activities that may give rise to conflicts of interest. The special register contains information on share ownership of members of the Board of Commissioners and the Board of Directors, including their family members, in the Company.

Throughout 2025 up to the present, the share ownership of members of the Board of Commissioners and the Board of Directors of the Company, as well as their family members in the Company, is detailed in the following table:

| Nama dan Jabatan<br>Name and Position | Dalam Grup Perusahaan Perusahaan<br>Within the Compan | Luar Perusahaan<br>Outside the Compan |
|---|---|---|
| **14 Januari 2026 – Sekarang**<br>January 14, 2026 – Presen | | |
| **Mahdan**<br>(Komisaris Utama merangkap Komisaris Independen)<br>(President Commissioner concurrently serving as Independent Commissioner | Nihil<br>None | Nihil<br>None |
| **Dedi Hudayana**<br>(Komisaris)<br>(Commissioner) | Nihil<br>None | Nihil<br>None |
| **I Gusti Ngurah Askhara Danadiputra**<br>(Direktur Utama)<br>(President Director) | Nihil<br>None | Nihil<br>None |
| **Indra Yurana Sugiharto**<br>(Direktur)<br>(Director) | Nihil<br>None | Nihil<br>None |
| **1 Januari 2025 – 14 Januari 2026**<br>January 1, 2025 – January 14, 202 | | |
| **Abdul Rachim Sofyan**<br>(Komisaris Utama)<br>(President Commissioner | Nihil<br>None | Nihil<br>None |
| **Daryono**<br>(Komisaris Independen)<br>(Independent Commissioner | Nihil<br>None | Nihil<br>None |
| **Tirta Hidayat**<br>(Direktur Utama)<br>(President Director | Nihil<br>None | Nihil<br>None |
| **Dedi Hudayana**<br>(Direktur)<br>(Director | Nihil<br>None | Nihil<br>None |

Kebijakan tata kelola perusahaan mengatur bahwa anggota Dewan Komisaris dan Direksi diwajibkan untuk melaporkan transaksi yang dilakukan atas saham Perseroan selambat-lambatnya 3 hari kerja setelah transaksi saham tersebut.

Perseroan melaporkan kepemilikan atas saham Perseroan oleh anggota Direksi dan Dewan Komisaris setiap bulannya melalui sistem pelaporan online Bursa Efek Indonesia (IDXNet). Sepanjang tahun 2025, tidak ada transaksi atas saham Perseroan yang dilakukan oleh anggota Direksi maupun Dewan Komisaris yang mengakibatkan perubahan kepemilikan jumlah saham Perseroan oleh Direksi dan Dewan Komisaris.

Kepemilikan jumlah saham Perseroan oleh Direksi dan Dewan Komisaris diungkapkan pada halaman ..... di Laporan Tahunan ini.

The corporate governance policy stipulates that members of the Board of Commissioners and the Board of Directors are required to report any transactions involving the Company's shares no later than 3 working days after such transactions.

The Company reports share ownership of the Company's shares by members of the Board of Directors and the Board of Commissioners on a monthly basis through the Indonesia Stock Exchange (IDXNet) online reporting system. Throughout 2025, there were no transactions involving the Company's shares by members of the Board of Directors or the Board of Commissioners that resulted in changes to their share ownership.

The share ownership of the Company's shares by the Board of Directors and the Board of Commissioners is disclosed on page ..... of this Annual Report.

# Komite Tingkat Dewan Komisaris
## Committees at the Board of Commissioners Level

Pelaksanaan tugas dan tanggung jawab Dewan Komisaris dalam mengawasi HUMI dibantu oleh Komite Tingkat Dewan Komisaris. Komite Tingkat Dewan Komisaris melaksanakan tugas dan tanggung jawab dengan mengacu pada Pedoman Komite yang disusun dan ditinjau ulang secara berkala berdasarkan peraturan yang berlaku di Indonesia dan praktik terbaik penerapan Tata Kelola.

Komite-komite di tingkat Dewan Komisaris terdiri dari Komite Audit, Komite Nominasi dan Remunerasi, dan Komite ESG.

### Komite Audit

Komite Audit membantu Dewan Komisaris dalam memantau dan memastikan efektivitas sistem pengendalian internal dan pelaksanaan tugas auditor internal, serta auditor eksternal. Dalam melaksanakan tugas dan tanggung jawabnya, Komite Audit melakukan pemantauan dan mengevaluasi perencanaan dan pelaksanaan audit internal dalam rangka menilai kecukupan pengendalian internal, meliputi proses pelaporan keuangan, serta manajemen risiko dan penerapan sistem tata kelola perusahaan yang baik. Dengan mengacu pada Surat Keputusan Dewan Komisaris No. 006/SK/Dekom-HUMI/I/2026 tentang Penetapan Susunan Komite Audit.

### Dasar Hukum

1. Peraturan Otoritas Jasa Keuangan (POJK) dan Surat Edaran OJK, terkait Penerapan Tata Kelola, Pembentukan dan Pedoman Pelaksanaan Kerja Komite Audit, Direksi dan Dewan Komisaris Emiten atau Perusahaan Publik, Penggunaan Jasa Akuntan Publik dan Kantor Akuntan Publik, Transaksi Afiliasi dan Benturan Kepentingan Transaksi Tertentu.
2. Anggaran Dasar Perseroan tentang tugas dan wewenang Dewan Komisaris.
3. Piagam Dewan Komisaris HUMI.

### Piagam Komite Audit

Perseroan telah memiliki Piagam Komite Audit yang telah perbaharui oleh Dewan Komisaris Perseroan pada tanggal 21 Januari 2026 yang digunakan sebagai pedoman arah dan perilaku Komite Audit dalam melaksanakan tugas dan tanggung jawabnya secara profesional dan independen dan telah diunggah ke situs web Perseroan, www.humi.co.id.

The implementation of the duties and responsibilities of the Board of Commissioners in supervising HUMI is supported by Committees at the Board of Commissioners level. These Committees carry out their duties and responsibilities in accordance with Committee Guidelines, which are prepared and periodically reviewed based on applicable regulations in Indonesia and best practices in corporate governance implementation.

The Committees at the Board of Commissioners level consist of the Audit Committee, the Nomination and Remuneration Committee, and the ESG Committee.

### Audit Committee

The Audit Committee assists the Board of Commissioners in monitoring and ensuring the effectiveness of the internal control system and the performance of internal and external auditors. In carrying out its duties and responsibilities, the Audit Committee monitors and evaluates internal audit planning and implementation in order to assess the adequacy of internal controls, including financial reporting processes, risk management, and the implementation of good corporate governance. This refers to the Board of Commissioners Decree No. 006/SK/Dekom-HUMI/I/2026 concerning the Determination of the Composition of the Audit Committee.

### Legal Basis

1. Financial Services Authority (OJK) Regulations (POJK) and OJK Circular Letters related to the implementation of governance, the establishment and guidelines for the Audit Committee, the Board of Directors and Board of Commissioners of issuers or public companies, the use of public accountants and public accounting firms, and affiliated transactions and conflicts of interest in certain transactions.
2. The Company's Articles of Association regarding the duties and authorities of the Board of Commissioners.
3. HUMI Board of Commissioners Charter.

### Audit Committee Charter

The Company has an Audit Committee Charter, which was adopted by the Company's Board of Commissioners on January 21, 2026. This charter serves as a guideline for the Audit Committee's direction and conduct in carrying out its duties and responsibilities professionally and independently, and has been posted on the Company's website, www.humi.co.id.

Adapun isi dari Piagam Komite Audit adalah sebagai berikut:

1. Pendahuluan.
2. Dasar Hukum.
3. Definisi.
4. Komposisi, Struktur dan Masa Jabatan.
5. Persyaratan Keanggotaan.
6. Tugas dan Tanggung Jawab.
7. Wewenang.
8. Tata Cara, Prosedur dan Penyelenggaraan Rapat.
9. Pelaporan.
10. Penanganan Pengaduan atau Pelaporan Sehubungan Dugaan Pelanggaran terkait Pelaporan Keuangan.
11. Standar Etika.
12. Penutup.

## Masa Jabatan Komite Audit

Masa jabatan anggota Komite Audit tidak boleh lebih lama dari masa jabatan Dewan Komisaris sebagaimana diatur dalam Anggaran Dasar atau masa jabatan Dewan Komisaris sebagaimana diputuskan dalam RUPS pada saat pengangkatan Dewan Komisaris (mana yang lebih singkat).

Dewan Komisaris berwenang menetapkan masa jabatan anggota Komite Audit untuk jangka waktu tertentu yang lebih pendek dari masa jabatan Dewan Komisaris tersebut, sepanjang tidak melebihi masa jabatan Dewan Komisaris sebagaimana dimaksud di atas, dengan tidak mengurangi hak Dewan Komisaris untuk memberhentikan anggota Komite Audit sewaktu-waktu.

## Jumlah, Susunan, dan Komposisi Komite Audit

Jumlah, susunan, dan komposisi anggota Komite Audit Perseroan telah diatur dalam Piagam Komite Audit, yakni:

1. Paling sedikit terdiri dari 3 orang yang berasal dari Komisaris Independen dan pihak dari luar Perseroan.

2. Komite Audit diketuai oleh salah seorang Komisaris Independen merangkap sebagai anggota.

Tidak ada perubahan susunan dan komposisi Komite Audit sepanjang tahun 2025, namun mulai tanggal 21 Januari 2026 adanya perubahan susunan dan komposisi Komite Audit, menjadi :

The contents of the Audit Committee Charter are as follows:

1. Introduction.
2. Legal Basis.
3. Definitions.
4. Composition, Structure, and Term of Office.
5. Membership Requirements.
6. Duties and Responsibilities.
7. Authority.
8. Procedures, Methods, and Conduct of Meetings.
9. Reporting.
10. Handling of Complaints or Reporting Related to Alleged Violations in Financial Reporting.
11. Ethical Standards.
12. Closing.

## Term of Office of the Audit Committee

The term of office of Audit Committee members may not exceed the term of office of the Board of Commissioners as stipulated in the Articles of Association or the term of office of the Board of Commissioners as determined by the General Meeting of Shareholders at the time of the Board of Commissioners' appointment (whichever is shorter).

The Board of Commissioners has the authority to set the term of office for members of the Audit Committee for a specific period shorter than the term of office of the Board of Commissioners, provided that such term does not exceed the term of office of the Board of Commissioners as referred to above, without prejudice to the Board of Commissioners' right to remove members of the Audit Committee at any time.

## Number, Structure, and Composition of the Audit Committee

The number, structure, and composition of the Company's Audit Committee members are regulated in the Audit Committee Charter, as follows:

1. Consisting of at least 3 (three) members from Independent Commissioners and parties from outside the Company.
2. The Audit Committee is chaired by an Independent Commissioner who concurrently serves as a member.

There were no changes in the structure and composition of the Audit Committee throughout 2025; however, as of January 21, 2026, there have been changes in the structure and composition of the Audit Committee, as follows:

**Susunan Komite Audit**
Structure of the Audit Committee

| Nama<br>Name | Jabatan<br>Position | Dasar Pengangkatan<br>Basis of Appointment | Masa Jabatan<br>Term of Office | Periode Jabatan<br>Period of Service |
|---|---|---|---|---|
| **21 Januari 2026 – Sekarang**<br>January 21, 2026 – Present | | | | |
| Mahdan | Ketua<br>Chairman | SK Dewan Komisaris Nomor 006/SK/Dekom-HUMI/I/2026 tanggal 21 Januari 2026<br>Board of Commissioners Decree No. 006/SK/Dekom-HUMI/I/2026 dated January 21, 2026 | 21 Januari 2026 s.d Sekarang<br>January 21, 2026 – Present | Ke-1<br>1st |
| JT Duma | Anggota<br>Member | SK Dewan Komisaris Nomor 006/SK/Dekom-HUMI/I/2026 tanggal 21 Januari 2026<br>Board of Commissioners Decree No. 006/SK/Dekom-HUMI/I/2026 dated January 21, 2026 | 21 Januari 2026 s.d Sekarang<br>January 21, 2026 – Present | Ke-1<br>1st |
| Mirawati Sudjono | Anggota<br>Member | SK Dewan Komisaris Nomor 006/SK/Dekom-HUMI/I/2026 tanggal 21 Januari 2026<br>Board of Commissioners Decree No. 006/SK/Dekom-HUMI/I/2026 dated January 21, 2026 | 21 Januari 2026 s.d Sekarang<br>January 21, 2026 – Present | Ke-1<br>1st |
| **1 Januari 2025 – 21 Januari 2026**<br>January 1, 2025 – January 21, 2026 | | | | |
| Daryono | Ketua<br>Chairman | SK Dewan Komisaris Nomor 002/SK/Dekom-HUMI/III/2023 tanggal 31 Maret 2023<br>Board of Commissioners Decree No. 002/SK/Dekom-HUMI/III/2023 dated March 31, 2023 | 31 Maret 2023 s.d 21 Januari 2026<br>March 31, 2023 – January 21, 2026 | Ke-1<br>1st |
| JT Duma | Anggota<br>Member | SK Dewan Komisaris Nomor 001/SK/Dekom-HUMI/III/2023 tanggal 31 Maret 2023<br>Board of Commissioners Decree No. 002/SK/Dekom-HUMI/III/2023 dated March 31, 2023 | 31 Maret 2023 s.d 21 Januari 2026<br>March 31, 2023 – January 21, 2026 | Ke-1<br>1st |
| Mirawati Sudjono | Anggota<br>Member | SK Dewan Komisaris Nomor 002/SK/Dekom-HUMI/III/2023 tanggal 31 Maret 2023<br>Board of Commissioners Decree No. 002/SK/Dekom-HUMI/III/2023 dated March 31, 2023 | 31 Maret 2023 s.d 21 Januari 2026<br>March 31, 2023 – January 21, 2026 | Ke-1<br>1st |

## Profil Komite Audit
## Audit Committee Profile

**Mahdan**
Ketua Komite Audit
Chairman of the Audit Committee

Profil beliau dapat dilihat pada bagian Profil Dewan Komisaris di Bab Profil Perusahaan pada laporan ini.
His profile can be found in the Board of Commissioners Profile section in the Company Profile chapter of this report.

**Daryono**
Ketua Komite Audit Periode 1 Januari 2025 – 21 Januari 2026
Chairman of the Audit Committee for the period January 1, 2025 – January 21, 2026

Profil beliau dapat dilihat pada bagian Profil Dewan Komisaris di Bab Profil Perusahaan pada laporan ini.
His profile can be found in the Board of Commissioners Profile section in the Company Profile chapter of this report.



# Mirawati Sudjono

**Anggota Komite Audit**
**Member of the Audit Committee**

Kewarganegaraan | Citizenship
Indonesia | Indonesian

Usia | Age
69 tahun | 69 years

Domisili | Domicile
Jakarta

| | |
|---|---|
| **Periode Jabatan:**<br>Term of Office: | 31 Maret 2023 s.d Sekarang<br>March 31, 2023 – Present |
| **Dasar Pengangkatan**<br>Basis of Appointment | Menjabat sebagai Anggota Komite Audit berdasarkan Surat Keputusan Dewan Komisaris Nomor 002/SK/Dekom-HUMI/III/2023 tanggal 31 Maret 2023.<br>Serves as a Member of the Audit Committee based on the Board of Commissioners Decree No. 002/SK/Dekom-HUMI/III/2023 dated March 31, 2023. |
| **Pendidikan**<br>Education | • Akuntan dari Sekolah Tinggi Akuntansi Negara (STAN), Jakarta (1986);<br>• Master of Science (S2) program Accounting dari University of Wisconsin, Amerika Serikat (1990).<br>• Accountant, State College of Accountancy (STAN), Jakarta (1986);<br>• Master of Science (S2) in Accounting, University of Wisconsin, United States (1990). |
| **Riwayat Profesi**<br>Riwayat Profesi | • Anggota Komite Audit PT Humpuss Maritim Internasional Tbk. (2023-sekarang)<br>• Anggota Komite Audit PT GTSI Tbk. (2023-sekarang)<br>• Anggota Komite Audit PT Humpuss Intermoda Transportasi Tbk. (2022-sekarang)<br>• Anggota Dewan Pengurus Ikatan Komite Audit Indonesia (2014-sekarang)<br>• Komisaris Independen & Ketua Komite Audit PT PNM Ventura Capital (2016-2021)<br>• Anggota Komite Anggaran, Audit, dan Aktuari BPJS Ketenagakerjaan (2016-2020)<br>• Deputi Bidang Pelayanan Publik di Kementrian PAN dan RB (2013-2016)<br>• Anggota Satgas GCG BPKB Pusat (1999-2015)<br>• Kepala Perwakilan BPKB Propinsi Bali (2012-2013)<br>• Kepala Direktorat Pengawasan Industri dan Distribusi di Deputi Pengawasan Instansi Pemerintah di Bidang Perekonomian (2010-2012)<br>• Ketua Satgas Pembinaan Penyelenggaraan SPIP BPKP (2008-2010)<br>• Kepala Pusat Penelitian dan Pengembangan Pengawasan BPKP (2008-2010)<br>• Koordinator Pengembang Policy Evaluation BPKP (2005-2008)<br>• Kepala Direktorat Pengawasan Badan Usaha Agrobisnis, Jasa Konstruksi, dan perdagangan di Deputi Bidang Akuntan Negara BPK (2004-2005)<br>• Anggota Komite Standar Akuntansi Keuangan, Ikatan Akuntansi Indonesia<br>• Member of the Audit Committee, PT Humpuss Maritim Internasional Tbk. (2023–Present)<br>• Member of the Audit Committee, PT GTSI Tbk. (2023–Present)<br>• Member of the Audit Committee, PT Humpuss Intermoda Transportasi Tbk. (2022–Present)<br>• Member of the Board, Indonesian Institute of Audit Committees (2014–Present)<br>• Independent Commissioner & Chairman of the Audit Committee, PT PNM Ventura Capital (2016–2021)<br>• Member of the Budget, Audit, and Actuarial Committee, BPJS Ketenagakerjaan (2016–2020)<br>• Deputy for Public Services, Ministry of Administrative and Bureaucratic Reform (2013–2016)<br>• Member of the GCG Task Force, BPKP Headquarters (1999–2015)<br>• Head of BPKP Representative Office, Bali Province (2012–2013)<br>• Director of Supervision for Industry and Distribution, Deputy for Supervision of Government Institutions in the Economic Sector (2010–2012)<br>• Chairman of the SPIP Development Task Force, BPKP (2008–2010)<br>• Head of the Center for Research and Development of Supervision, BPKP (2008–2010)<br>• Coordinator for Policy Evaluation Development, BPKP (2005–2008)<br>• Director of Supervision for Agribusiness, Construction Services, and Trade Enterprises, Deputy for State Accountant, BPK (2004–2005)<br>• Member of the Financial Accounting Standards Committee, Indonesian Institute of Accountants |
| **Rangkap Jabatan**<br>Concurrent Positions | Di dalam Grup Perseroan:<br>Within the Company's Group:<br>• Anggota Komite Audit HITS (2021-sekarang).<br>• Member of the Audit Committee of HITS (2021–Present)<br>• Anggota Komite Audit GTSI (2021-sekarang).<br>• Member of the Audit Committee of GTSI (2021–Present)<br>Di luar Perseroan: Tidak Ada<br>Outside the Company: None |
| **Hubungan Afiliasi**<br>Affiliation Relationships | Tidak memiliki hubungan afiliasi dengan anggota Direksi dan anggota Dewan Komisaris, serta pemegang saham utama/pengendali.<br>Has no affiliation with members of the Board of Directors and the Board of Commissioners, or with major or controlling shareholders. |



# JT Duma

**Anggota Komite Audit**
**Member of the Audit Committee**

| Kewarganegaraan \| Citizenship | Usia \| Age | Domisili \| Domicile |
|---|---|---|
| Indonesia \| Indonesian | 79 tahun \| 79 years | Jakarta |

| | |
|---|---|
| **Periode Jabatan:**<br>Term of Office: | 31 Maret 2023 s.d Sekarang<br>March 31, 2023 – Present |
| **Dasar Pengangkatan**<br>Basis of Appointment | Menjabat sebagai Anggota Komite Audit berdasarkan Surat Keputusan Dewan Komisaris Nomor 001/SK/Dekom-HUMI/III/2023 tanggal 31 Maret 2023.<br>Serves as a Member of the Audit Committee based on the Board of Commissioners Decree No. 002/SK/Dekom-HUMI/III/2023 dated March 31, 2023. |
| **Pendidikan**<br>Education | • Sarjana (S1) Ekonomi dari Universitas Kristen Indonesia, Jakarta (1974);<br>• Magister (S2) Manajemen dari LPMI, Jakarta (2004).<br>• Bachelor's Degree (S1) in Economics, Universitas Kristen Indonesia, Jakarta (1974);<br>• Master's Degree (S2) in Management, LPMI, Jakarta (2004). |
| **Riwayat Profesi**<br>Professional Experience | • Anggota Komite Audit PT Humpuss Maritim Internasional Tbk. (2023-sekarang)<br>• Anggota Komite Audit PT GTSI Tbk. (2023-sekarang)<br>• Anggota Komite Audit PT Humpuss Intermoda Transportasi Tbk. (2023-sekarang)<br>• Anggota Komite Nominasi dan Remunerasi PT Humpuss Intermoda Transportasi Tbk. (2020-2023)<br>• Anggota Komite Audit PT Humpuss Intermoda Transportasi Tbk. (2012-2020)<br>• Anggota Komite Nominasi dan Remunerasi PT Humpuss Intermoda Transportasi Tbk. (2009-2012)<br>• Komisaris Pertambangan Batubara (2004-2009)<br>• Komisaris PT Podium (2001-2004)<br>• PT Pertamina (1975-2001)<br>• Member of the Audit Committee, PT Humpuss Maritim Internasional Tbk. (2023–Present)<br>• Member of the Audit Committee, PT GTSI Tbk. (2023–Present)<br>• Member of the Audit Committee, PT Humpuss Intermoda Transportasi Tbk. (2023–Present)<br>• Member of the Nomination and Remuneration Committee, PT Humpuss Intermoda Transportasi Tbk. (2020–2023)<br>• Member of the Audit Committee, PT Humpuss Intermoda Transportasi Tbk. (2012–2020)<br>• Member of the Nomination and Remuneration Committee, PT Humpuss Intermoda Transportasi Tbk. (2009–2012)<br>• Commissioner, Coal Mining Sector (2004–2009)<br>• Commissioner, PT Podium (2001–2004)<br>• PT Pertamina (1975–2001) |
| **Rangkap Jabatan**<br>Concurrent Positions | Di dalam Grup Perseroan:<br>Within the Company's Group:<br>• Anggota Komite Audit HITS (2021-sekarang).<br>• Member of the Audit Committee of HITS (2021–Present)<br>• Anggota Komite Audit GTSI (2021-sekarang).<br>• Member of the Audit Committee of GTSI (2021–Present)<br>Di luar Perseroan: Tidak Ada<br>Outside the Company: None |
| **Hubungan Afiliasi**<br>Affiliation Relationships | Tidak memiliki hubungan afiliasi dengan anggota Direksi dan anggota Dewan Komisaris, serta pemegang saham utama/pengendali.<br>Has no affiliation with members of the Board of Directors and the Board of Commissioners, or with major or controlling shareholders. |

## Pernyataan Independensi dan Persyaratan Komite Audit

Seluruh anggota Komite memiliki komitmen dan integritas yang tinggi dengan kemampuan dan keahlian yang diperlukan di bidangnya untuk mendukung terselenggaranya tata kelola yang baik.

Dalam melaksanakan tugas dan tanggung jawabnya, seluruh anggota Komite Audit telah memenuhi seluruh kriteria independensi dan mampu menjalankan tugas dan tanggung jawabnya secara independen, menjunjung tinggi kepentingan Perseroan, dan tidak dapat dipengaruhi oleh pihak manapun, yang terdiri dari 1 orang ketua merangkap anggota yang merupakan Komisaris Independen, dan 2 orang anggota non Komisaris sebagai Pihak Independen.

## Independence Statement and Requirements of the Audit Committee

All Committee members possess strong commitment and integrity, along with the necessary capabilities and expertise in their respective fields to support the implementation of good governance.

In carrying out their duties and responsibilities, all members of the Audit Committee have fulfilled all independence criteria and are able to perform their duties and responsibilities independently, uphold the interests of the Company, and are not influenced by any party. The Committee consists of 1 Chairman who concurrently serves as a member and is an Independent Commissioner, and 2 non-Commissioner members who are Independent Parties.

**Pernyataan tentang Independensi Komite Audit**
Statement on the Independence of the Audit Committee

| Aspek Independensi<br>Independence Aspect | Mahdan | JT Duma | Mirawati Sudjono | Daryono* |
|---|---|---|---|---|
| Bukan merupakan orang dalam Kantor Akuntan Publik, Kantor Konsultan Hukum, Kantor Jasa Penilai Publik atau pihak lain yang sedang atau telah memberikan jasa assurance/audit nonassurance/ audit, jasa penilai dan/atau jasa konsultasi lain kepada HUMI dan anak perusahaan dalam waktu 6 bulan terakhir sebelum penunjukan.<br>Not a person from a Public Accounting Firm, Law Firm, Public Appraisal Firm, or any other party that is currently providing or has provided assurance/audit, non-assurance/audit, appraisal, and/or other consulting services to HUMI and its subsidiaries within the last 6 months prior to appointment. | ✓ | ✓ | ✓ | ✓ |
| Bukan merupakan orang yang bekerja atau mempunyai wewenang dan tanggung jawab untuk merencanakan, memimpin, mengendalikan atau mengawasi kegiatan HUMI dan anak perusahaan dalam waktu 6 bulan terakhir sebelum penunjukkannya, kecuali Komisaris Independen.<br>Not a person who works for or has the authority and responsibility to plan, lead, control, or supervise HUMI's and its subsidiaries' activities within the last 6 months prior to appointment, except for Independent Commissioners | ✓ | ✓ | ✓ | ✓ |
| Tidak mempunyai saham HUMI baik langsung maupun tidak langsung. Dalam hal anggota Komite memperoleh saham HUMI baik langsung maupun tidak langsung akibat suatu peristiwa hukum, maka saham tersebut wajib dialihkan kepada pihak lain dalam jangka waktu paling lama 6 bulan setelah diperolehnya saham tersebut.<br>Does not own HUMI shares either directly or indirectly. In the event that a Committee member acquires HUMI shares either directly or indirectly due to a legal event, such shares must be transferred to another party within a maximum period of 6 months after acquisition | ✓ | ✓ | ✓ | ✓ |
| Tidak mempunyai hubungan Afiliasi dengan anggota Dewan Komisaris, anggota Direksi, atau Pemegang Saham Utama.<br>Does not have any affiliation with members of the Board of Commissioners, members of the Board of Directors, or the Main Shareholders | ✓ | ✓ | ✓ | ✓ |
| Tidak mempunyai hubungan usaha baik langsung maupun tidak langsung yang berkaitan dengan kegiatan usaha HUMI dan anak perusahaannya.<br>Does not have any business relationship, either directly or indirectly, related to the business activities of HUMI and its subsidiaries | ✓ | ✓ | ✓ | ✓ |

*Ketua Komite Audit Periode 1 Januari 2025 – 21 Januari 2026
*Chairman of the Audit Committee for the period January 1, 2025 – January 21, 2026

Selain wajib memenuhi kriteria independensi, anggota Komite Audit Perseroan juga mesti memenuhi persyaratan yang ditetapkan dalam Piagam Komite Audit, antara lain:

1. Memiliki integritas yang tinggi, kemampuan, pengetahuan dan pengalaman yang memadai sesuai dengan bidang pekerjaannya dan latar belakang pendidikannya, serta mampu berkomunikasi dengan baik.
2. Memahami laporan keuangan, bisnis perusahaan khususnya yang terkait dengan bisnis perusahaan, proses audit, manajemen risiko dan peraturan perundang-undangan di bidang pasar modal, peraturan industri pelayaran dan distribusi energi serta peraturan perundang-undangan lainnya.
3. Wajib mematuhi Kode Etik yang ditetapkan oleh HUMI.
4. Bersedia meningkatkan kompetensi secara terus menerus melalui pendidikan dan pelatihan.
5. Wajib memiliki paling sedikit 1 (satu) anggota yang berlatar belakang pendidikan dan keahlian di bidang akuntansi dan/atau keuangan, dan paling kurang satu anggota dengan keahlian di bidang industri pelayaran dan distribusi energi. Anggota Komite Audit yang berasal dari pihak independen dinilai memiliki keahlian di bidang keuangan atau bidang akuntansi dalam hal memenuhi kriteria:
   a. Memiliki pengetahuan di bidang keuangan dan/atau bidang akuntansi.
   b. Memiliki pengalaman kerja paling sedikit 5 (lima) tahun di bidang keuangan dan/atau bidang akuntansi.
6. Anggota Komite Audit wajib independen dan bukan merupakan bagian dari manajemen HUMI dan anak usaha/unit usaha, kecuali Komisaris Independen.
7. Bukan merupakan orang dalam Kantor Akuntan Publik, Kantor Konsultan Hukum, Kantor Jasa Penilai Publik atau pihak lain yang sedang atau telah memberikan jasa *assurance*/audit *non-assurance*/audit, jasa penilai dan/atau jasa konsultasi lain kepada HUMI dan anak perusahaan dalam waktu 6 (enam) bulan terakhir sebelum penunjukan.
8. Bukan merupakan orang yang bekerja atau mempunyai wewenang dan tanggung jawab untuk merencanakan, memimpin, mengendalikan atau mengawasi kegiatan HUMI dan anak perusahaan dalam waktu 6 (enam) bulan terakhir sebelum penunjukkannya, kecuali Komisaris Independen.
9. Tidak mempunyai saham HUMI baik langsung maupun tidak langsung.
10. Dalam hal anggota Komite memperoleh saham HUMI baik langsung maupun tidak langsung akibat suatu peristiwa hukum, maka saham tersebut wajib dialihkan kepada pihak lain dalam jangka waktu paling lama 6 (enam) bulan setelah diperolehnya saham tersebut.

In addition to meeting independence criteria, members of the Company's Audit Committee must also fulfill the requirements set forth in the Audit Committee Charter, including:

1. Possessing high integrity, capability, knowledge, and adequate experience in accordance with their field of work and educational background, and having good communication skills.
2. Understanding financial statements, the Company's business (particularly related to its core activities), audit processes, risk management, and regulations in the capital market sector, shipping industry, energy distribution, and other applicable laws and regulations.
3. Being required to comply with the Code of Conduct established by HUMI.
4. Willing to continuously improve competencies through education and training.
5. Having at least 1 (one) member with an educational background and expertise in accounting and/or finance, and at least 1 (one) member with expertise in the shipping and energy distribution industry. Independent members of the Audit Committee are deemed to have expertise in finance or accounting if they meet the following criteria:
   a. Having knowledge in finance and/or accounting.
   b. Having at least 5 (five) years of work experience in finance and/or accounting.
6. Audit Committee members must be independent and not part of HUMI's management or its subsidiaries/business units, except for Independent Commissioners.
7. Not being a person from a Public Accounting Firm, Law Firm, Public Appraisal Firm, or any other party that is currently providing or has provided assurance/audit, non-assurance/audit, appraisal, and/or other consulting services to HUMI and its subsidiaries within the last 6 (six) months prior to appointment.
8. Not being a person who works for or has the authority and responsibility to plan, lead, control, or supervise HUMI's and its subsidiaries' activities within the last 6 (six) months prior to appointment, except for Independent Commissioners.
9. Not owning HUMI shares either directly or indirectly.
10. In the event that a Committee member acquires HUMI shares either directly or indirectly due to a legal event, such shares must be transferred to another party within a maximum period of 6 (six) months after acquisition.

11. Tidak mempunyai hubungan Afiliasi dengan anggota Dewan Komisaris, anggota Direksi, atau Pemegang Saham Utama.
12. Tidak mempunyai hubungan usaha baik langsung maupun tidak langsung yang berkaitan dengan kegiatan usaha HUMI dan anak perusahaannya.
13. Anggota Direksi dilarang untuk menjadi anggota komite.
14. Honorarium anggota Komite Audit ditetapkan oleh Dewan Komisaris.

## Tugas dan Tanggung Jawab Komite Audit

Komite Audit memiliki tugas dan tanggung jawab, antara lain:

1. Melakukan penelaahan informasi keuangan yang akan dikeluarkan oleh Perseroan kepada publik dan/atau pihak otoritas antara lain laporan keuangan, proyeksi, dan laporan lainnya terkait dengan informasi keuangan HUMI.
2. Melakukan penelaahan terhadap peraturan perundang-undangan yang berhubungan dengan kegiatan HUMI.
3. Memberikan pendapat independen dalam hal terjadinya perbedaan pendapat antara manajemen dan akuntan atas jasa yang diberikannya.
4. Membantu Dewan Komisaris dalam melakukan pengawasan aktif terhadap aktivitas auditor eksternal dengan:
   a. Memberikan rekomendasi kepada Dewan Komisaris mengenai penunjukan dan/atau penggantian Akuntan Publik yang didasarkan pada, dan tidak terbatas pada independensi, ruang lingkup penugasan, fee, keahlian, dan metode yang digunakan.
   b. Mendiskusikan rencana audit yang meliputi sifat dan ruang lingkup audit.
   c. Menelaah kecukupan pemeriksaan oleh kantor akuntan publik dengan mempertimbangkan semua risiko penting.
   d. Memantau dan mengevaluasi pelaksanaan pemberian jasa audit atas informasi keuangan historis tahunan oleh akuntan publik dan/atau Kantor Akuntan Publik termasuk kesesuaiannya dengan standard akuntansi keuangan yang berlaku, kecukupan waktu pekerjaan lapangan, kecukupan uji, dan rekomendasi perbaikan yang diberikan.
   e. Hasil evaluasi Komite Audit terhadap pelaksanaan tugas akuntan publik disampaikan paling lambat 30 (tiga puluh) hari sebelum dilaksanakannya Rapat Umum Pemegang Saham Tahunan HUMI.
5. Komite Audit berhak untuk meminta laporan Internal Audit secara resmi paling sedikit satu kali setiap bulan. Berdasarkan laporan sebagaimana dimaksud, Komite Audit menelaah dan melaporkan kepada Dewan Komisaris.

11. Not having any affiliation with members of the Board of Commissioners, members of the Board of Directors, or the Main Shareholders.
12. Not having any business relationship, either directly or indirectly, related to the business activities of HUMI and its subsidiaries.
13. Members of the Board of Directors are prohibited from serving as Committee members.
14. Honorarium of Audit Committee members is determined by the Board of Commissioners.

## Duties and Responsibilities of the Audit Committee

The Audit Committee has the following duties and responsibilities:

1. Reviewing financial information to be issued by the Company to the public and/or authorities, including financial statements, projections, and other reports related to HUMI's financial information.
2. Reviewing compliance with laws and regulations related to HUMI's activities.
3. Providing independent opinions in the event of differences of opinion between management and accountants regarding services rendered.
4. Assisting the Board of Commissioners in actively supervising external auditor activities by:
   a. Providing recommendations to the Board of Commissioners regarding the appointment and/or replacement of Public Accountants based on, but not limited to, independence, scope of engagement, fees, expertise, and methods used.
   b. Discussing audit plans, including the nature and scope of the audit.
   c. Reviewing the adequacy of examinations conducted by the Public Accounting Firm by considering all significant risks.
   d. Monitoring and evaluating the implementation of audit services on annual historical financial information by the Public Accountant and/or Public Accounting Firm, including compliance with applicable financial accounting standards, adequacy of fieldwork duration, sufficiency of testing, and improvement recommendations provided.
   e. The results of the Audit Committee's evaluation of the Public Accountant's performance must be submitted no later than 30 (thirty) days prior to the Annual General Meeting of Shareholders of HUMI.
5. The Audit Committee has the right to formally request Internal Audit reports at least once a month. Based on such reports, the Audit Committee reviews and reports to the Board of Commissioners.

6. Menelaah dan melaporkan kepada Dewan Komisaris atas pengaduan pelanggaran terhadap ketentuan atau peraturan yang berlaku di HUMI.
7. Menjaga kerahasiaan dokumen, data dan informasi Perseroan.
8. Penilaian kinerja Komite Audit dilakukan oleh Dewan Komisaris.
9. Ketua Komite Audit juga bertugas dan bertanggung jawab untuk melakukan koordinasi atas seluruh kegiatan Komite untuk memenuhi tujuan Komite sesuai dengan pembentukannya, diantaranya bertanggung jawab untuk hal-hal sebagai berikut:
   a. Menentukan rencana kerja tahunan.
   b. Menentukan jadwal rapat tahunan.
   c. Membuat laporan berkala mengenai kegiatan Komite serta hal-hal yang dirasakan perlu untuk menjadi perhatian Dewan Komisaris.
   d. Membuat Self-Asessment mengenai efektifitas dari kegiatan komite.
   e. Menunjuk anggota Komite Audit non-Dewan Komisaris atau menunjuk pihak ketiga lainnya sebagai sekretaris Komite untuk mencatat Rapat Komite Audit dan membuat Risalah Rapat Komite Audit.

6. Reviewing and reporting to the Board of Commissioners on complaints regarding violations of applicable regulations within HUMI.
7. Maintaining the confidentiality of the Company's documents, data, and information.
8. The performance of the Audit Committee is evaluated by the Board of Commissioners.
9. The Chairman of the Audit Committee is also responsible for coordinating all Committee activities to fulfill its objectives, including responsibility for:
   a. Determining the annual work plan.
   b. Determining the annual meeting schedule.
   c. Preparing periodic reports on Committee activities and matters requiring the attention of the Board of Commissioners.
   d. Conducting a self-assessment of the effectiveness of Committee activities.
   e. Appointing non-Board of Commissioners Audit Committee members or third parties as Committee Secretary to record Audit Committee meetings and prepare meeting minutes.

## Rapat dan Tingkat Kehadiran Rapat Komite Audit

Rapat Komite Audit telah diatur dalam Piagam Komite Audit, yakni Komite Audit wajib menyelenggarakan rapat sekurangkurangnya 4 kali dalam 1 tahun dan dihadiri oleh sekurangkurangnya 51% dari anggota, termasuk Komisaris Independen dan pihak eksternal yang independen. Rapat dapat diselenggarakan baik dengan kehadiran secara fisik maupun non-fisik. Rapat yang tidak dihadiri secara fisik dilakukan melalui media telekonferensi, video konferensi, atau sarana media elektronik lainnya yang memungkinkan semua peserta Rapat Komite saling melihat dan mendengar secara langsung, serta berpartisipasi dalam rapat.

Sepanjang tahun 2025, Komite Audit telah mengadakan rapat sebanyak 19 (sembilan belas) kali rapat. Frekuensi dan tingkat kehadiran anggota Komite Audit dalam Rapat Komite Audit adalah sebagai berikut:

## Audit Committee Meetings and Attendance Rate

Audit Committee meetings are regulated in the Audit Committee Charter, which stipulates that the Audit Committee must hold meetings at least 4 (four) times a year and be attended by at least 51% of members, including Independent Commissioners and independent external parties. Meetings may be conducted either physically or non-physically. Meetings not attended physically may be conducted via teleconference, video conference, or other electronic media that allow all participants to see and hear each other directly and participate in the meeting.

Throughout 2025, the Audit Committee held 19 (nineteen) meetings. The frequency and attendance rate of Audit Committee members at meetings are as follows:

**Rekapitulasi Kehadiran Komite Audit pada Rapat Komite Audit Tahun 2025**
Recapitulation of Audit Committee Attendance at Audit Committee Meetings in 2025

| Nama dan Jabatan<br>Name and Position | Jumlah Wajib Rapat<br>Number of Required Meetings | Jumlah Kehadiran<br>Number of Attendance | % Kehadiran<br>Attendance % |
|---|---|---|---|
| Daryono (Ketua) | 19 | 19 | 100,00 |
| Mirawati Sudjono (Anggota) | 19 | 19 | 100,00 |
| JT Duma (Anggota) | 19 | 19 | 100,00 |
| **Rata-rata Kehadiran**<br>Average Attendance | | | **100,00** |

Dalam rapat Komite Audit sendiri terdapat 12 kali rapat internal Komite Audit, 2 kali rapat Komite Audit bersama dengan Internal Audit, 4 kali rapat Komite Audit dengan Kantor Akuntan Publik (KAP) dan 1 kali rapat gabungan Komite Audit secara Grup.

Within the Audit Committee meetings, there were 12 internal Audit Committee meetings, 2 Audit Committee meetings with Internal Audit, 4 Audit Committee meetings with the Public Accounting Firm (KAP), and 1 joint Audit Committee meeting at the Group level.

Sepanjang tahun 2025, rapat Komite Audit telah membahas agenda-agenda sebagai berikut:

Throughout 2025, Audit Committee meetings discussed the following agendas:

| Tanggal Rapat<br>Meeting Date | Agenda Rapat<br>Meeting Agenda | Peserta Rapat<br>Meeting Participants |
|---|---|---|
| 13 Januari 2025<br>January 13, 2025 | Rapat Komite Audit, dengan EY<br>Audit Committee Meeting with EY | • Daryono<br>• JT Duma<br>• Mirawati Sudjono |
| 5 Februari 2025<br>February 5, 2025 | Rapat Komite Audit<br>Audit Committee Meeting | |
| 18 Februari 2025<br>February 18, 2025 | Rapat Komite Audit<br>Audit Committee Meeting | |
| 6 Maret 2025<br>March 6, 2025 | Rapat Komite Audit<br>Audit Committee Meeting | |
| 27 Maret 2025<br>March 27, 2025 | Rapat Komite Audit, dengan EY<br>Audit Committee Meeting with EY | |
| 16 April 2025<br>April 16, 2025 | Rapat Komite Audit<br>Audit Committee Meeting | |
| 28 Mei 2025<br>May 28, 2025 | Rapat Komite Audit<br>Audit Committee Meeting | |
| 25 Juni 2025<br>June 25, 2025 | Rapat Komite Audit dengan Internal Audit<br>Audit Committee Meeting with Internal Audi | |
| 7 Juli 2025<br>July 7, 2025 | Rapat Komite Audit<br>Audit Committee Meeting | |
| 12 Agustus 2025<br>August 12, 2025 | Rapat Komite Audit<br>Audit Committee Meeting | |
| 11 September 2025<br>September 11, 2025 | Rapat Komite Audit<br>Audit Committee Meeting | |
| 11 September 2025<br>September 11, 2025 | Rapat Komite Audit HIT, HUMI, GTSI<br>Joint Audit Committee Meeting (HIT, HUMI, GTSI) | |
| 18 September 2025<br>September 18, 2025 | Rapat Komite Audit dengan Internal Audit<br>Audit Committee Meeting with Internal Audi | |
| 24 September 2025<br>September 24, 2025 | Rapat Komite Audit<br>Audit Committee Meeting | • Daryono<br>• JT Duma<br>• Mirawati Sudjono |
| 27 October 2025<br>October 27, 2025 | Rapat Komite Audit<br>Audit Committee Meeting | |
| 13 November 2025<br>November 13, 2025 | Rapat Komite Audit, dengan EY<br>Audit Committee Meeting with EY | |
| 25 November 2025<br>November 25, 2025 | Rapat Komite Audit<br>Audit Committee Meeting | |
| 9 December 2025<br>December 9, 2025 | Rapat Komite Audit<br>Audit Committee Meeting | |
| 22 December 2025<br>December 22, 2025 | Rapat Komite Audit, dengan EY<br>Audit Committee Meeting with EY | |

## Laporan Pelaksanaan Tugas Komite Audit Tahun 2025

Selama tahun 2025, Komite Audit melaksanakan tugas dan tanggung jawab meliputi aktivitas dan rekomendasi yang dihasilkan sebagai berikut:

## Report on the Implementation of Audit Committee Duties in 2025

During 2025, the Audit Committee carried out its duties and responsibilities, including the following activities and resulting recommendations:

1. Melakukan penelaahan kembali dan meriviu Piagam Komite Audit dan Piagam Audit Internal.
2. Melakukan rapat koordinasi dengan Internal Audit dan memberikan saran atas temuan Internal Audit.
3. Memberikan saran kepada Dewan Komisaris sehubungan audit dan manajemen risiko.
4. Menghadiri rapat Komite dan memberikan saran.
5. Melakukan rapat dengan Kantor Akuntan Publik sehubungan dengan audit atas Laporan Keuangan.
6. Melakukan evaluasi terhadap efektivitas Audit Internal.

## Pernyataan Komite Audit Atas Kecukupan Sistem Pengendalian Internal dan Sistem Manajemen Risiko

Sepanjang tahun 2025, Komite Audit telah melaksanakan tugas dan tanggung jawab termasuk juga melakukan evaluasi dalam pengelolaan Perseroan yang berkaitan dengan sistem pengendalian intern dan sistem manajemen risiko. Lebih lanjut, melalui evaluasi yang telah dilakukan, Komite Audit menilai bahwa:

a. Perseroan telah memiliki Sistem Pengendalian Intern dan Manajemen Risiko yang terus-menerus dilakukan monitoring, reviu, dan perbaikan.
b. Pelaksanaan sistem pengendalian intern yang dilakukan oleh perseoran saat ini masih belum berjalan efektif dan masih harus ditingkatkan kembali. Hal ini tercermin dari evaluasi terhadap rencana Audit Internal tahunan, memantau pelaksanaan dan hasil audit, serta tindak lanjut penyelesaiannya oleh manajemen perseoran.

Menurut Komite Audit, HUMI memiliki sistem pengendalian intern dan sistem manajemen risiko yang dapat mengantisipasi dan mengelola risiko, mempertimbangkan perubahan profil risiko yang diakibatkan oleh perubahan strategi bisnis, serta mencermati faktor ekstern dan ketentuan regulator. Hal ini juga tercermin dari efektivitas pelaksanaan fungsi-fungsi pengendalian intern dan manajemen risiko.

## Rencana Kerja Komite Audit Tahun 2026

Komite Audit telah menetapkan rencana kerja tahun 2026 dengan memberikan prioritas strategis sebagai berikut:

1. Melakukan kajian terhadap akuntabilitas dan transparansi laporan keuangan.
2. Melakukan kajian terhadap efektivitas pengendalian internal.
3. Melakukan kajian terkait tata kelola.
4. Melakukan pengawasan terkait pertumbuhan bisnis dan strategi.

1. Reviewing and reassessing the Audit Committee Charter and Internal Audit Charter.
2. Holding coordination meetings with Internal Audit and providing input on Internal Audit findings.
3. Providing advice to the Board of Commissioners regarding audit and risk management.
4. Attending Committee meetings and providing input.
5. Holding meetings with the Public Accounting Firm in relation to the audit of the financial statements.
6. Conducting evaluations of the effectiveness of Internal Audit.

## Statement of the Audit Committee on the Adequacy of the Internal Control System and Risk Management System

Throughout 2025, the Audit Committee has carried out its duties and responsibilities, including conducting evaluations related to the Company's internal control system and risk management system. Based on these evaluations, the Audit Committee is of the view that:

a. The Company has established an Internal Control System and Risk Management System that are continuously monitored, reviewed, and improved.
b. The implementation of the internal control system is not yet fully effective and still requires further enhancement. This is reflected in the evaluation of the annual Internal Audit plan, monitoring the implementation and results of audits, and the follow-up actions taken by management.

According to the Audit Committee, HUMI has an internal control system and risk management system capable of anticipating and managing risks, taking into account changes in the risk profile due to shifts in business strategy, as well as external factors and regulatory requirements. This is also reflected in the effectiveness of the implementation of internal control and risk management functions.

## Audit Committee Work Plan for 2026

The Audit Committee has established a work plan for 2026 by providing the following strategic priorities:

1. Conduct a study on the accountability and transparency of financial statements.
2. Conduct a study on the effectiveness of internal control.
3. Conduct a study related to governance.
4. Conducting supervision related to business growth and strategy.

## Pelatihan dan Peningkatan Kompetensi Komite Audit tahun 2025

Perseroan senantiasa menyelenggarakan program pendidikan ataupun pelatihan untuk anggota Komite Audit dalam rangka meningkatkan kompetensi dan penambahan wawasan guna mendukung pelaksanaan tugas dan tanggung jawab setiap anggota Komite Audit.

Sepanjang 2025, anggota Komite Audit telah mengikuti program pelatihan dan pengembangan kompetensi sebagai berikut:

## Training and Competency Development of the Audit Committee in 2025

The Company continuously organizes education and training programs for Audit Committee members to enhance competencies and broaden insights in support of the execution of their duties and responsibilities.

Throughout 2025, Audit Committee members participated in the following training and competency development programs:

| Tanggal<br>Date | Tema Pelatihan/Konferensi/ Workshop/Seminar<br>Training/Conference/Workshop/Seminar Topic | Lokasi<br>Location | Penyelenggara<br>Organizer |
|---|---|---|---|
| **Daryono, Ketua Komite Audit** \| Chairman of Audit Committee | | | |
| Pendidikan ataupun pelatihan yang diikuti oleh Daryono sebagai Ketua Komite Audit sepanjang tahun 2025 dapat dilihat di bagian Pelatihan dan Peningkatan Kompetensi Dewan Komisaris.<br>Education or training attended by Daryono as Chairman of the Audit Committee throughout 2025 can be found in the Training and Competency Development section of the Board of Commissioners. | | | |
| **Mirawati Sudjono, Anggota Komite** \| Audit Member of Audit Committee | | | |
| 20 Januari 2025<br>January 20, 2025 | Seminar : Peran Dewan Komisaris dalam aspek hukum Laporan Keuangan dan Laporan Tahunan Perusahaan | Online Zoom Meeting | IKAI |
| 23 Januari 2025<br>January 23, 2025 | Transformasi Digital : Tren Inovasi Teknologi di Sektor Keuangan | Online Zoom Meeting | OJK |
| 4 Februari 2025<br>February 4, 2025 | Sertifikasi in Audit Committee Practice (CACP) sebagai narasumber | Jakarta | IKAI |
| 17 Februari 2025<br>February 17, 2025 | Fundamental Auditor Internal (QIA) sebagai narasumber | Jakarta | YPIA/CIAR |
| 19 Februari 2025<br>February 19, 2025 | Finance for nonFinance sebagai narasumber | Jakarta | MMI |
| 20 Februari 2025<br>February 20, 2025 | Outlook Ekonomi dan Keuangan Tahun 2025 | Online Zoom Meeting | OJK |
| 25 Februari 2025<br>February 25, 2025 | Peran GRC dalam meningkatkar kepercayaan investor dar stabilitas sektor keuangan | Online Zoom Meeting | OJK |
| 8 Maret 2025<br>March 8, 2025 | Etika dalam GRC | Online Zoom Meeting | AAI |
| 17 Maret 2025<br>March 17, 2025 | Internal Audit for Non Auditor & Beginner sebagai narasumber | Jakarta | YPIA/CIAR |
| 21 April 2025<br>April 21, 2025 | Fundamental Auditor Internal (QIA) sebagai narasumber | Jakarta | YPIA/CIAR |
| 6 Mei 2025<br>May 6, 2025 | Sertifikasi in Audit Committee Practice (CACP) sebagai narasumber | Jakarta | IKAI |
| 17 Juni 2025<br>June 17, 2025 | Sertifikasi in Audit Committee Practice (CACP) sebagai narasumber | Jakarta | IKAI |
| 19 Juni 2025<br>June 19, 2025 | Strategi aman transaksi kripto dan keuangan digital : Perlindungan data pribadi | Online Zoom Meeting | OJK |
| 20 Juni 2025<br>June 20, 2025 | Internal Audit Standard & Ethic, Qualified Healthcare Internal sebagai narasumber | Jakarta | YPIA/CIAR |
| 1 Juli 2025<br>July 1, 2025 | Sertifikasi in Audit Committee Practice (CACP) sebagai narasumber | Jakarta | IKAI |
| 17 Juli 2025<br>July 17, 2025 | Implementasi dan Peran Industri Keuangan dalam Bisnis dan HAM | Online Zoom Meeting | OJK |
| 22 Juli 2025<br>July 22, 2025 | Sertifikasi in Audit Committee Practice (CACP) sebagai narasumber | Jakarta | IKAI |
| 11 Agustus 2025<br>August 11, 2025 | Standar pengungkapan keberlanjutan (SPK) dan tantangan penerapan dalam transformasi keuangan berkelanjutan | Jakarta | IAI |

| Tanggal<br>Date | Tema Pelatihan/Konferensi/ Workshop/Seminar<br>Training/Conference/Workshop/Seminar Topic | Lokasi<br>Location | Penyelenggara<br>Organizer |
|---|---|---|---|
| 26 Agustus 2025<br>August 26, 2025 | Internal Control Over Financial Reporting (ICOFR) | Jakarta | IKAI |
| 27 Agustus 2025<br>August 27, 2025 | Konferensi IA Auditor Tommorrow | Jakarta | IIA |
| 9 September 2025<br>September 9, 2025 | UMKM Mendunia : Strategi Peningkatan Skala Bisnis | Online Zoom Meeting | OJK |
| 15 September 2025<br>September 15, 2025 | Konsep Dasar Audit Internal Pemerintah, Qualified Government Internal Auditor (QGIA) sebagai narasumber | Jakarta | YPIA/CIAR |
| 30 September 2025<br>September 30, 2025 | Sustainability Reporting Impact and Implementation of PSPK 1 & 2 for Professional sebagai narasumber | Jakarta | IKAI |
| 25 October 2025<br>October 25, 2025 | Transformasi Generative AI | Online Zoom Meeting | OJK |
| 25 October 2025<br>October 25, 2025 | State Owned Enterprise at the Crossroads | Jakarta | YPIA/CIAR |
| 17 November 2025<br>November 17, 2025 | Fundamental Auditor Internal (QIA) sebagai narasumber | Jakarta | YPIA/CIAR |
| 18 November 2025<br>November 18, 2025 | Sertifikasi in Audit Committee Practice (CACP) sebagai narasumber | Jakarta | IKAI |
| 3 December 2025<br>December 3, 2025 | Seminar Nasional | Jakarta | YPIA/CIAR |

## Komite Nominasi dan Remunerasi

Komite Nominasi dan Remunerasi merupakan salah satu Komite penunjang Dewan Komisaris yang dibentuk untuk membantu Dewan Komisaris dalam menjalankan fungsi pengawasan dan pemberian nasihat mengenai penetapan kualifikasi dan proses nominasi serta remunerasi Dewan Komisaris dan Direksi. Dengan mengacu pada SK No. 001/SK/Dekom-HUMI/III/2023 tanggal 31 Maret 2023 tentang Pembentukan dan Pedoman Pelaksanaan Kerja Komite Nominasi dan Remunerasi.

## Dasar Hukum

Dasar hukum yang menjadi acuan pembentukan Komite Nominasi dan Remunerasi Perseroan, antara lain:

1. Peraturan Otoritas Jasa Keuangan (POJK) dan Surat Edaran OJK, terkait Penerapan Tata Kelola, Komite Nominasi dan Remunerasi.
2. Anggaran Dasar Perseroan tentang tugas dan wewenang Dewan Komisaris.
3. Piagam Dewan Komisaris

## Piagam Komite Nominasi dan Remunerasi

Komite Nominasi dan Remunerasi Perseroan telah memiliki Piagam atau Pedoman yang disetujui pada tanggal 4 November 2022 dan diperbaharui pada 21 Januari 2026 oleh Dewan Komisaris, dan digunakan

## Nomination And Remuneration Committee

The Nomination and Remuneration Committee is one of the supporting committees of the Board of Commissioners, established to assist the Board of Commissioners in carrying out its supervisory function and providing advice regarding the determination of qualifications, nomination processes, and remuneration of the Board of Commissioners and the Board of Directors. This refers to Decree No. 001/SK/Dekom-HUMI/III/2023 dated March 31, 2023 concerning the Establishment and Work Guidelines of the Nomination and Remuneration Committee.

## Legal Basis

The legal basis underlying the establishment of the Company's Nomination and Remuneration Committee includes:

1. Financial Services Authority (OJK) Regulations (POJK) and OJK Circular Letters related to the implementation of governance and the Nomination and Remuneration Committee.
2. The Company's Articles of Association regarding the duties and authorities of the Board of Commissioners.
3. Board of Commissioners Charter.

## Nomination and Remuneration Committee Charter

The Company's Nomination and Remuneration Committee has a Charter or Guidelines approved on November 4, 2022 which was updated on January 21, 2026 by the Board of Commissioners, which serves as the

sebagai Landasan Kerja Komite Nominasi dan Remunerasi (Nomination and Remuneration Committee Charter/NRCC) yang bersifat mengikat bagi seluruh anggota komite, dan telah diunggah ke situs web Perseroan, www.humi.co.id. Adapun isi dari Piagam Komite Nominasi dan Remunerasi adalah sebagai berikut:

1. Pendahuluan.
2. Dasar Hukum.
3. Definisi.
4. Komposisi, Struktur, dan Masa Jabatan.
5. Persyaratan Keanggotaan.
6. Tugas dan Tanggung Jawab.
   a. Terkait dengan fungsi Nominasi.
   b. Terkait dengan fungsi Remunerasi.
7. Tata Cara, Prosedur dan Penyelenggaraan Rapat.
8. Pelaporan.
9. Standar Etika.
10. Penutup.

## Masa Jabatan Komite Nominasi dan Remunerasi

Masa jabatan anggota Komite Nominasi Remunerasi tidak boleh lebih lama dari masa jabatan Dewan Komisaris sebagaimana diatur dalam Anggaran Dasar Perseroan, dan hanya dapat dipilih kembali hanya untuk satu periode berikutnya. Penggantian anggota Komite Nominasi dan Remunerasi yang bukan berasal dari Dewan Komisaris dilakukan paling lambat 60 hari sejak anggota Komite Nominasi dan Remunerasi dimaksud tidak dapat lagi melaksanakan fungsinya.

## Jumlah, Susunan, dan Komposisi Komite Nominasi dan Remunerasi

Jumlah, susunan, dan komposisi anggota Komite Nominasi dan Remunerasi Perseroan telah diatur dalam Piagam Komite Nominasi dan Remunerai, yakni:

1. Jumlah anggota Komite Nominasi dan Remunerasi terdiri dari paling sedikit terdiri dari 3 (tiga) orang yang berasal dari Komisaris Independen dan anggota lainnya yang dapat berasal dari:
   a. Anggota Dewan Komisaris,
   b. Pihak yang berasal dari luar Perseroan, dan/atau
   c. Pihak yang menduduki jabatan manajerial di bawah Direksi yang membidangi SDM, dengan ketentuan bahwa sebagian besar anggota Komite Nominasi dan Remunerasi tidak dapat berasal dari pihak dengan jabatan manajerial yang membidangi SDM.
2. Komite Nominasi dan Remunerasi Perseroan diketuai oleh salah seorang Komisaris Independen merangkap sebagai anggota.

working foundation of the Nomination and Remuneration Committee (Nomination and Remuneration Committee Charter/NRCC), binding on all committee members, and has been uploaded to the Company's website, www.humi.co.id. The contents of the Nomination and Remuneration Committee Charter are as follows:

1. Introduction.
2. Legal Basis.
3. Definitions.
4. Composition, Structure, and Term of Office.
5. Membership Requirements.
6. Duties and Responsibilities.
   a. Related to the Nomination function.
   b. Related to the Remuneration function.
7. Procedures, Methods, and Conduct of Meetings.
8. Reporting.
9. Ethical Standards.
10. Closing.

## Term of Office of the Nomination and Remuneration Committee

The term of office of members of the Nomination and Remuneration Committee must not exceed the term of office of the Board of Commissioners as stipulated in the Company's Articles of Association and may only be reappointed for one subsequent term. Replacement of Nomination and Remuneration Committee members who are not from the Board of Commissioners must be carried out no later than 60 days after the respective member is no longer able to perform their duties.

## Number, Structure, and Composition of the Nomination and Remuneration Committee

The number, structure, and composition of the Company's Nomination and Remuneration Committee members are regulated in the Nomination and Remuneration Committee Charter, as follows:

1. the number of Nomination and Remuneration Committee members consists of at least 3 (three) persons, comprising independent commissioners and other members who may come from:
   a. Members of the Board of Commissioners,
   b. Parties from outside the Company, and/or
   c. Parties holding managerial positions under the Board of Directors responsible for Human Capital, provided that the majority of Nomination and Remuneration Committee members must not come from managerial positions responsible for Human Capital.
2. The Company's Nomination and Remuneration Committee is chaired by an Independent Commissioner who concurrently serves as a member.

Tidak ada perubahan komposisi dan susunan Komite Nominasi dan Remunerasi pada Tahun 2025. Adapun komposisi dan susunan Komite Nominasi dan Remunerasi HUMI per 31 Desember 2025, adalah sebagai berikut:

There were no changes in the composition and structure of the Nomination and Remuneration Committee in 2025. The composition and structure of HUMI's Nomination and Remuneration Committee as of December 31, 2025 are as follows:

**Susunan Komite Nominasi dan Remunerasi**
Composition of the Nomination and Remuneration Committee

| Nama<br>Name | Jabatan<br>Position | Dasar Pengangkatan<br>Basis of Appointment | Masa Jabatan<br>Term of Office | Periode Jabatan<br>Period of Service |
|---|---|---|---|---|
| **21 Januari 2026 – Sekarang**<br>January 21, 2026 – Present | | | | |
| Mahdan | Ketua<br>Chairman | SK Dewan Komisaris Nomor 007/SK/Dekom-HUMI/I/2026 tanggal 21 Januari 2026<br>Board of Commissioners Decree No. 007/SK/Dekom-HUMI/I/2026 dated January 21, 2026 | 21 Januari 2026 s.d Sekarang<br>January 21, 2026 – Present | Ke-1<br>1st |
| HM Roy Sembel | Anggota<br>Member | SK Dewan Komisaris Nomor 007/SK/Dekom-HUMI/I/2026 tanggal 21 Januari 2026<br>Board of Commissioners Decree No. 007/SK/Dekom-HUMI/I/2026 dated January 21, 2026 | 21 Januari 2026 s.d Sekarang<br>January 21, 2026 – Present | Ke-1<br>1st |
| Desi Arifianti | Anggota<br>Member | SK Dewan Komisaris Nomor 007/SK/Dekom-HUMI/I/2026 tanggal 21 Januari 2026<br>Board of Commissioners Decree No. 007/SK/Dekom-HUMI/I/2026 dated January 21, 2026 | 21 Januari 2026 s.d Sekarang<br>January 21, 2026 – Present | Ke-1<br>1st |
| **1 Januari 2025 – 21 Januari 2026**<br>January 1, 2025 – January 21, 2026 | | | | |
| Daryono | Ketua<br>Chairman | SK Dewan Komisaris Nomor 001/SK/Dekom-HUMI/III/2023 tanggal 31 Maret 2023<br>Board of Commissioners Decree No. 001/SK/Dekom-HUMI/III/2023 dated March 31, 2023 | 31 Maret 2023 s.d 21 Januari 2026<br>March 31, 2023 – January 21, 2026 | Ke-1<br>1st |
| HM Roy Sembel | Anggota<br>Member | SK Dewan Komisaris Nomor 002/SK/Dekom-HUMI/III/2023 tanggal 31 Maret 2023<br>Board of Commissioners Decree No. 001/SK/Dekom-HUMI/III/2023 dated March 31, 2023 | 31 Maret 2023 s.d Sekarang<br>March 31, 2023 – January 21, 2026 | Ke-1<br>1st |
| Desi Arifianti | Anggota<br>Member | SK Dewan Komisaris Nomor 001/SK/Dekom-HUMI/III/2023 tanggal 31 Maret 2023<br>Board of Commissioners Decree No. 001/SK/Dekom-HUMI/III/2023 dated March 31, 2023 | 31 Maret 2023 s.d Sekarang<br>March 31, 2023 – January 21, 2026 | Ke-1<br>1st |

| Nama<br>Name | Jabatan<br>Position | Dasar Pengangkatan<br>Basis of Appointment | Masa Jabatan<br>Term of Office | Periode Jabatan<br>Period of Service |
|---|---|---|---|---|
| **21 Januari 2026 – Sekarang**<br>January 21, 2026 – Now | | | | |
| Mahdan | Ketua<br>Chairman | SK Dewan Komisaris Nomor 007/SK/Dekom-HUMI/I/2026 tanggal 21 Januari 2026<br>Board of Commissioners Decree No. 007/SK/Dekom-HUMI/I/2026 dated January 21, 2026 | 21 Januari 2026 s.d Sekarang<br>January 21, 2026 – Present | Ke-1<br>1st |
| HM Roy Sembel | Anggota<br>Member | SK Dewan Komisaris Nomor 007/SK/Dekom-HUMI/I/2026 tanggal 21 Januari 2026<br>Board of Commissioners Decree No. 007/SK/Dekom-HUMI/I/2026 dated January 21, 2026 | 21 Januari 2026 s.d Sekarang<br>January 21, 2026 – Present | Ke-1<br>1st |
| Desi Arifianti | Anggota<br>Member | SK Dewan Komisaris Nomor 007/SK/Dekom-HUMI/I/2026 tanggal 21 Januari 2026<br>Board of Commissioners Decree No. 007/SK/Dekom-HUMI/I/2026 dated January 21, 2026 | 21 Januari 2026 s.d Sekarang<br>January 21, 2026 – Present | Ke-1<br>1st |

| Nama<br>Name | Jabatan<br>Position | Dasar Pengangkatan<br>Basis of Appointment | Masa Jabatan<br>Term of Office | Periode Jabatan<br>Period of Service |
|---|---|---|---|---|
| 1 Januari 2025 – 21 Januari 2026<br>January 1, 2025 – January 21, 2026 | | | | |
| Daryono | Ketua<br>Chairman | SK Dewan Komisaris Nomor 001/SK/Dekom-HUMI/III/2023 tanggal 31 Maret 2023<br>Board of Commissioners Decree No. 001/SK/Dekom-HUMI/III/2023 dated March 31, 2023 | 31 Maret 2023 s.d 21 Januari 2026<br>March 31, 2023 – January 21, 2026 | Ke-1<br>1st |
| HM Roy Sembel | Anggota<br>Member | SK Dewan Komisaris Nomor 002/SK/Dekom-HUMI/III/2023 tanggal 31 Maret 2023<br>Board of Commissioners Decree No. 001/SK/Dekom-HUMI/III/2023 dated March 31, 2023 | 31 Maret 2023 s.d Sekarang<br>March 31, 2023 – Present | Ke-1<br>1st |
| Desi Arifianti | Anggota<br>Member | SK Dewan Komisaris Nomor 001/SK/Dekom-HUMI/III/2023 tanggal 31 Maret 2023<br>Board of Commissioners Decree No. 001/SK/Dekom-HUMI/III/2023 dated March 31, 2023 | 31 Maret 2023 s.d Sekarang<br>March 31, 2023 – Present | Ke-1<br>1st |

## Profil Komite Nominasi dan Remunerasi

## Profile of the Nominating and Compensation Committee

**Mahdan**
Ketua Komite Nominasi dan Remunerasi Periode 21 Januari 2026 – Sekarang
Chairman of the Nomination and Remuneration Committee

Profil beliau dapat dilihat pada bagian Profil Dewan Komisaris di Bab Profil Perusahaan pada laporan ini.
His profile can be found in the Board of Commissioners Profile section in the Company Profile chapter of this report.

**Daryono**
Ketua Komite Nominasi dan Remunerasi Periode 1 Januari 2025 – 21 Januari 2026
Chairman of the Nomination and Remuneration Committee for the period January 1, 2025 – January 21, 2026

Profil beliau dapat dilihat pada bagian Profil Dewan Komisaris di Bab Profil Perusahaan pada laporan ini.
His profile can be found in the Board of Commissioners Profile section in the Company Profile chapter of this report.



# HM Roy Sembel

**Anggota Komite Nominasi dan Remunerasi**
Member of the Nomination and Remuneration Committee

| Kewarganegaraan \| Citizenship | Usia \| Age | Domisili \| Domicile |
|---|---|---|
| Indonesia \| Indonesian | 61 tahun \| 61 years | Jakarta |

| | |
|---|---|
| **Periode Jabatan:**<br>Term of Office: | 21 Januari 2025 s.d Sekarang<br>January 21, 2025 – Present |
| **Dasar Pengangkatan**<br>Basis of Appointment | Menjabat sebagai Anggota Komite Audit berdasarkan Surat Keputusan Dewan Komisaris Nomor 007/SK/Dekom-HUMI/I/2026<br>Serves as a Member of the Audit Committee based on the Board of Commissioners Decree No. 007/SK/Dekom-HUMI/I/2026 |
| **Pendidikan**<br>Education | • Sarjana (S1) FMIPA/Statistik dari Institut Pertanian Bogor (IPB), Bogor (1986);<br>• Magister Manajemen (S2) bidang Manajemen dan Keuangan dari University of Pennsylvania, Amerika Serikat (1989);<br>• Magister Manajemen (S2) bidang Manajemen dan Keuangan dari Erasmus University Rotterdam, Belanda (1990);<br>• Doktoral (S3) bidang Corporate Finance di University of Pittsburgh, Amerika Serikat (1996).<br>• Bachelor's Degree (S1) in Statistics, Faculty of Mathematics and Natural Sciences, Bogor Agricultural Institute (IPB), Bogor (1986);<br>• Master of Management (S2) in Management and Finance, University of Pennsylvania, United States (1989);<br>• Master of Management (S2) in Management and Finance, Erasmus University Rotterdam, Netherlands (1990);<br>• Doctoral Degree (S3) in Corporate Finance, University of Pittsburgh, United States (1996). |
| **Riwayat Profesi**<br>Riwayat Profesi | Beliau pernah menyandang berbagai jabatan penting sebelumnya, di antaranya yaitu:<br>• Dekan IPMI International Business School (2013-2017)<br>• Dekan UPH Business School (2008-2010)<br>• Dekan Fakultas Ekonomi Universitas Multimedia Nusantara (2006-2008)<br>• Direktur Program MM Keuangan Universitas Bina Nusantara (2001-2006)<br>Selain itu, beliau juga pernah menjabat sebagai:<br>• Komisaris Independen di PT Humpuss Intermoda Transportasi Tbk (2013-2018).<br>• Senior Counselor di Vriens & Partner (2012-2015).<br>• Komisaris Independen dan Ketua Komite Pemantau Risiko di Bank Niaga (2005-2007).<br>• Konsultan Senior di McKinsey & Co Indonesia (1998-2001).<br>He has previously held various important positions, including:<br>• Dean, IPMI International Business School (2006-2008)<br>• Dean, UPH Business School (2008-2010)<br>• Dean, Faculty of Economics, Universitas Multimedia Nusantara (2006-2008)<br>• Director of Master of Management in Finance Program, Bina Nusantara University (2001-2006)<br>In addition, he has also served as:<br>• Independent Commissioner, PT Humpuss Intermoda Transportasi Tbk (2013–2018)<br>• Senior Counselor, Vriens & Partners (2012–2015)<br>• Independent Commissioner and Chairman of the Risk Monitoring Committee, Bank Niaga (2005–2007)<br>• Senior Consultant, McKinsey & Co Indonesia (1998–2001) |
| **Rangkap Jabatan**<br>Concurrent Positions | Di Dalam Grup Perseroan:<br>Within the Company's Group:<br>1. Komisaris Utama PT ETSI Hutama Maritim (2016-Sekarang)<br>President Commissioner, PT ETSI Hutama Maritim (2016-Present)<br>2. Anggota Komite KNR HITS (2021-sekarang).<br>Member of the Nomination and Remuneration Committee of HITS (2021-Present)<br>3. Anggota Komite KNR GTSI (2021-sekarang).<br>Member of the Nomination and Remuneration Committee of GTSI (2021-Present)<br>Di Luar Perseroan: Tidak Ada<br>Outside the Company: none |
| **Hubungan Afiliasi**<br>Affiliation Relationships | Tidak memiliki hubungan afiliasi dengan anggota Direksi dan anggota Dewan Komisaris, serta pemegang saham utama/pengendali.<br>Has no affiliation with members of the Board of Directors and the Board of Commissioners, or with major or controlling shareholders. |



# Desi Arifianti

**Anggota Komite Nominasi dan Remunerasi**
Member of the Nomination and Remuneration Committee

Kewarganegaraan | Citizenship
Indonesia | Indonesian

Usia | Age
44 tahun | 44 years

Domisili | Domicile
Jakarta

| | |
|---|---|
| **Periode Jabatan:**<br>Term of Office: | 21 Januari 2025 s.d Sekarang<br>January 21, 2025 – Present |
| **Dasar Pengangkatan**<br>Basis of Appointment | Menjabat sebagai Anggota Komite Audit berdasarkan Surat Keputusan Dewan Komisaris Nomor 007/SK/Dekom-HUMI/I/2026<br>Serves as a Member of the Audit Committee based on the Board of Commissioners Decree No. 007/SK/Dekom-HUMI/I/2026 |
| **Pendidikan**<br>Education | Sarjana (S1) Sastra Inggris dari Universitas Pertiwi, Jakarta (2004).<br>Bachelor's Degree (S1) in English Literature, Universitas Pertiwi, Jakarta (2004). |
| **Riwayat Profesi**<br>Riwayat Profesi | • Kepala Departemen Human Capital and General Affair HUMI (2023-sekarang).<br>• Asistan Manajer Human Capital HITS (2016-2022).<br>• Sekretaris Direktur Utama HITS (2013-2015).<br>• PT Humpuss (2004-2012).<br><br>Selain itu, beliau juga pernah menjabat sebagai:<br>• Komisaris Independen di PT Humpuss Intermoda Transportasi Tbk (2013-2018).<br>• Senior Counselor di Vriens & Partner (2012-2015).<br>• Komisaris Independen dan Ketua Komite Pemantau Risiko di Bank Niaga (2005-2007).<br>• Konsultan Senior di McKinsey & Co Indonesia (1998-2001).<br>• Head of Human Capital and General Affairs Department, HUMI (2023–Present)<br>• Assistant Manager of Human Capital, HITS (2016–2022)<br>• Secretary to the President Director, HITS (2013–2015)<br>• PT Humpuss (2004–2012) |
| **Rangkap Jabatan**<br>Concurrent Positions | Di dalam Grup Perseroan:<br>Within the Company's Group:<br>• Anggota Komite KNR HITS (2021-sekarang).<br>• Member of the Nomination and Remuneration Committee of HITS (2021–Present)<br>• Anggota Komite KNR GTSI (2021-sekarang).<br>• Member of the Nomination and Remuneration Committee of GTSI (2021–Present)<br>Di luar Perseroan: Tidak ada<br>Outside the Company: None |
| **Hubungan Afiliasi**<br>Affiliation Relationships | Tidak memiliki hubungan afiliasi dengan anggota Direksi dan anggota Dewan Komisaris, serta pemegang saham utama/pengendali.<br>Has no affiliation with members of the Board of Directors and the Board of Commissioners, or with major or controlling shareholders. |

## Pernyataan Independensi Dan Persyaratan Komite Nominasi Dan Remunerasi

Dalam melaksanakan tugas dan tanggung jawabnya, seluruh anggota Komite Nominasi dan Remunerasi telah memenuhi seluruh kriteria independensi dan mampu menjalankan tugas dan tanggung jawabnya secara independen, menjunjung tinggi kepentingan Perseroan, dan tidak dapat dipengaruhi oleh pihak manapun.

Seluruh anggota Komite Nominasi dan Remunerasi melaksanakan tugas, tanggung jawab dan wewenangnya secara profesional dan independen, tanpa campur

## Independence Statement and Requirements of the Nomination and Remuneration Committee

In carrying out their duties and responsibilities, all members of the Nomination and Remuneration Committee have fulfilled all independence criteria and are able to perform their duties and responsibilities independently, uphold the interests of the Company, and are not influenced by any party.

All members of the Nomination and Remuneration Committee perform their duties, responsibilities, and authorities professionally and independently, without

tangan dari pihak manapun yang tidak sesuai dengan peraturan perundang-undangan.

interference from any party that is not in accordance with applicable laws and regulations.

**Pernyataan tentang Independensi Komite Nominasi dan Remunerasi**
Statement on the Independence of the Nomination and Remuneration Committee

| Aspek Independensi<br>Independence Aspect | Mahdan | Roy Sembel | Desi Arifianti | Daryono* |
|---|---|---|---|---|
| Tidak mempunyai hubungan Afiliasi dengan anggota Dewan Komisaris, anggota Direksi, atau Pemegang Saham Utama.<br>No affiliation with members of the Board of Commissioners, Board of Directors, or Major Shareholders | ✓ | ✓ | ✓ | ✓ |
| Tidak mempunyai hubungan usaha baik langsung maupun tidak langsung yang berkaitan dengan kegiatan usaha HUMI dan anak perusahaannya.<br>No direct or indirect business relationship related to HUMI's business activities and its subsidiaries | ✓ | ✓ | ✓ | ✓ |
| Tidak mempunyai saham HUMI baik langsung maupun tidak langsung.<br>No ownership of HUMI shares, either directly or indirectly | ✓ | ✓ | ✓ | ✓ |

*Ketua Komite Nominasi & Remunerasi Periode 1 Januari 2025 – 21 Januari 2026
*Chairman of the Nominating and Compensation Committee for the term January 1, 2025 – January 21, 2026

Selain harus memenuhi kriteria independensi, anggota Komite Nominasi dan Remunerasi juga harus memenuhi persyaratan yang telah ditetapkan dalam Piagam Komite Nominasi dan Remunerasi, yakni:

1. Memiliki integritas yang tinggi, kemampuan, pengetahuan dan pengalaman yang memadai sesuai dengan bidang pekerjaannya dan latar belakang pendidikannya, serta mampu berkomunikasi dengan baik.
2. Memahami bisnis perusahaan khususnya yang terkait dengan bisnis perusahaan dan peraturan perundang-undangan di bidang pasar modal, peraturan industri pelayaran dan distribusi energi serta peraturan perundang-undangan lainnya.
3. Wajib mematuhi Kode Etik yang ditetapkan oleh HUMI.
4. Bersedia meningkatkan kompetensi secara terus menerus melalui pendidikan dan pelatihan.
5. Memiliki pengetahuan dan pengalaman di bidang terkait Nominasi dan/atau Remunerasi.
6. Tidak mempunyai hubungan Afiliasi dengan anggota Dewan Komisaris, anggota Direksi, atau Pemegang Saham Utama.
7. Tidak mempunyai hubungan usaha baik langsung maupun tidak langsung yang berkaitan dengan kegiatan usaha HUMI dan anak perusahaannya.
8. Anggota Direksi dilarang untuk menjadi anggota Komite Nominasi dan Remunerasi.

In addition to meeting independence criteria, members of the Nomination and Remuneration Committee must also fulfill the requirements set forth in the Nomination and Remuneration Committee Charter, namely:

1. Having high integrity, adequate competence, knowledge, and experience in accordance with their field of work and educational background, as well as good communication skills.
2. Understanding the Company's business, particularly those related to its operations, capital market regulations, shipping and energy distribution industry regulations, and other applicable laws and regulations.
3. Being required to comply with the Code of Conduct established by HUMI.
4. Willing to continuously enhance competence through education and training.
5. Having knowledge and experience in the fields related to Nomination and/or Remuneration.
6. Having no affiliation with members of the Board of Commissioners, Board of Directors, or Major Shareholders.
7. Having no direct or indirect business relationship related to HUMI's business activities and its subsidiaries.
8. Members of the Board of Directors are prohibited from becoming members of the Nomination and Remuneration Committee.

## Tugas dan Tanggung Jawab Komite Nominasi dan Remunerasi

Komite Nominasi dan Remunerasi memiliki tugas dan tanggung jawab antara lain:

## Duties and Responsibilities of the Nomination and Remuneration Committee

The Nomination and Remuneration Committee has the following duties and responsibilities:

1. **Terkait dengan Fungsi Nominasi:**
   a. Memberikan rekomendasi kepada Dewan Komisaris mengenai:
      - Komposisi jabatan anggota Direksi dan/atau anggota Dewan Komisaris.
      - Kebijakan dan kriteria yang dibutuhkan dalam proses Nominasi.
      - Kebijakan evaluasi kinerja bagi anggota Direksi dan/atau anggota Dewan Komisaris.

   b. Membantu Dewan Komisaris melakukan penilaian kinerja anggota Direksi dan/atau anggota Dewan Komisaris berdasarkan tolok ukur yang telah disusun sebagai bahan evaluasi.

   c. Memberikan rekomendasi kepada Dewan Komisaris mengenai program pengembangan kemampuan anggota Direksi dan/atau anggota Dewan Komisaris.
   d. Memberikan usulan calon yang memenuhi syarat sebagai anggota Direksi dan/atau anggota Dewan Komisaris kepada Dewan Komisaris untuk disampaikan kepada RUPS.
   e. Komite Nominasi dan Remunerasi wajib melakukan hal-hal sebagai berikut:
      - Memberikan rekomendasi komposisi dan proses Nominasi anggota Direksi dan/atau anggota Dewan Komisaris.
      - Menyusun kebijakan mengenai sistem, prosedur pemilihan dan/atau penggantian serta kriteria yang dibutuhkan dalam proses Nominasi calon anggota Dewan Komisaris, Direksi HUMI.
      - Membantu pelaksanaan evaluasi atas kinerja anggota Direksi dan/atau anggota Dewan Komisaris.
      - Menyusun program pengembangan kemampuan anggota Direksi dan/atau anggota Dewan Komisaris.
      - Membantu penelaahan dan pengusulan calon yang memenuhi syarat sebagai anggota Direksi dan/atau anggota Dewan Komisaris kepada Dewan Komisaris untuk disampaikan kepada RUPS.

2. **Terkait dengan Fungsi Remunerasi:**
   a. Memberikan rekomendasi kepada Dewan Komisaris terkait remunerasi anggota Direksi dan/atau Dewan Komisaris khususnya:
      - Struktur Remunerasi, berupa gaji, honorarium, insentif dan/atau tunjangan yang bersifat tetap dan/atau variabel sesuai

1. **Related to the Nomination Function:**
   a. Providing recommendations to the Board of Commissioners regarding:
      - The composition of positions of members of the Board of Directors and/or Board of Commissioners.
      - Policies and criteria required in the nomination process.
      - Performance evaluation policies for members of the Board of Directors and/or Board of Commissioners.
   b. Assisting the Board of Commissioners in assessing the performance of members of the Board of Directors and/or Board of Commissioners based on predetermined benchmarks as evaluation materials.
   c. Providing recommendations to the Board of Commissioners regarding competency development programs for members of the Board of Directors and/or Board of Commissioners.
   d. Proposing candidates who meet the requirements as members of the Board of Directors and/or Board of Commissioners to the Board of Commissioners to be submitted to the GMS.
   e. The Nomination and Remuneration Committee is required to carry out the following:
      - Providing recommendations on the composition and nomination process of members of the Board of Directors and/or Board of Commissioners.
      - Formulating policies on systems, procedures for selection and/or replacement, and criteria required in the nomination process of candidates for members of the Board of Commissioners and Board of Directors of HUMI.
      - Assisting in the implementation of performance evaluations of members of the Board of Directors and/or Board of Commissioners.
      - Preparing competency development programs for members of the Board of Directors and/or Board of Commissioners.
      - Assisting in reviewing and proposing candidates who meet the requirements as members of the Board of Directors and/or Board of Commissioners to the Board of Commissioners to be submitted to the GMS.

2. **Related to the Remuneration Function:**
   a. Providing recommendations to the Board of Commissioners regarding the remuneration of members of the Board of Directors and/or Board of Commissioners, particularly:
      - Remuneration structure, including salary, honorarium, incentives, and/or allowances,

dengan kegiatan usaha dan skala usaha HUMI di industri.

- Kebijakan atas Remunerasi.
- Besaran atas Remunerasi.

b. Kegiatan sebagaimana angka 1 (satu) di atas dapat dilakukan dengan bantuan pihak ketiga yang independen dan dievaluasi oleh Komite Nominasi dan Remunerasi secara berkala sesuai dengan ketentuan HUMI.
c. Membantu Dewan Komisaris melakukan penilaian kinerja dengan kesesuaian Remunerasi yang diterima masing-masing anggota Direksi dan anggota Dewan Komisaris.

whether fixed and/or variable, in accordance with HUMI's business activities and scale within the industry.

- Remuneration policies.
- The amount of remuneration.

b. Activities as referred to in point 1 (one) above may be carried out with the assistance of independent third parties and evaluated periodically by the Nomination and Remuneration Committee. in accordance with HUMI's provisions.
c. Assisting the Board of Commissioners in assessing performance in relation to the appropriateness of remuneration received by each member of the Board of Directors and Board of Commissioners.

## Rapat dan Tingkat Kehadiran Komite Nominasi dan Remunerasi

Dalam menjalankan tugas dan tanggung jawabnya, Komite Nominasi dan Remunerasi mengadakan rapat sesuai dengan kebutuhan atau sedikitnya 3 kali dalam 1 tahun dan dihadiri oleh sekurang-kurangnya 2/3 dari jumlah anggota, salah satunya merupakan Ketua Komite Nominasi dan Remunerasi. Rapat dapat diselenggarakan baik dengan kehadiran secara fisik maupun non-fisik. Rapat yang tidak dihadiri secara fisik dilakukan melalui media telekonferensi, video konferensi, atau sarana media elektronik lainnya yang memungkinkan semua peserta Rapat Komite saling melihat dan mendengar secara langsung, serta berpartisipasi dalam rapat.

Sepanjang tahun 2025, Komite Nominasi dan Remunerasi telah mengadakan rapat sebanyak 3 (tiga) kali. Frekuensi dan tingkat kehadiran anggota Komite Nominasi dan Remunerasi dalam Rapat adalah sebagai berikut:

## Meetings and Attendance Rate of the Nomination and Remuneration Committee

In carrying out its duties and responsibilities, the Nomination and Remuneration Committee holds meetings as needed or at least 3 times a year, attended by at least 2/3 of its members, one of whom must be the Chairman of the Nomination and Remuneration Committee. Meetings may be conducted either physically or non-physically. Meetings not attended physically may be conducted via teleconference, video conference, or other electronic media that enable all participants to see and hear each other directly and participate in the meeting.

Throughout 2025, the Nomination and Remuneration Committee held 3 (three) meetings. The frequency and attendance rate of Nomination and Remuneration Committee members at meetings are as follows:

**Rekapitulasi Kehadiran Komite Nominasi dan Remunerasi pada Rapat-Rapat Komite Tahun 2025**
Recapitulation of the Attendance of the Nomination and Remuneration Committee at Committee Meetings in 2025

| Nama dan Jabatan<br>Name and Position | Jumlah Wajib Rapat<br>Number of Required Meetings | Jumlah Kehadiran<br>Number of Attendance | % Kehadiran<br>Attendance % |
|---|---|---|---|
| Mahdan<br>(Ketua)<br>(Chairman) | 3 | 3 | 100,00 |
| HM Roy Sembel<br>(Anggota)<br>(Member) | 3 | 3 | 100,00 |
| Desi Arifianti<br>(Anggota)<br>(Member) | 3 | 3 | 100,00 |
| **Rata-rata Kehadiran**<br>Average Attendance | | | **100,00** |

Sepanjang tahun 2025, rapat KNR telah membahas agendaagenda rapat sebagai berikut:

Throughout 2025, the Komite Nominasi dan Remunerasi meetings have addressed the following agenda:

**Agenda Rapat Komite Nominasi dan Remunerasi Tahun 2025**
Summary of Nomination and Remuneration Committee Attendance at Committee Meetings in 2025

| Tanggal Rapat<br>Meeting Date | Agenda Rapat<br>Meeting Agenda | Peserta Rapat<br>Meeting Participants |
|---|---|---|
| 20 Maret 2025<br>March 20, 2025 | Pembahasan Asuransi Purna Jabatan<br>Discussion on Post-Term Insurance | Mahdan (Ketua)<br>HM Roy Sembel (Anggota)<br>Desi Arifianti (Anggota) |
| 5 Juni 2025<br>June 5, 2025 | Pembahasan Remunerasi Direksi dan Dewan Komisaris<br>Discussion on the Remuneration of the Board of Directors and the Board of Commissioners | |
| 17 Juli 2025<br>July 17, 2025 | Update Piagam Komite Nominasi dan Remunerasi<br>Updating the Nomination and Remuneration Committee Charter | |

## Laporan Pelaksanaan Tugas Komite Nominasi dan Remunerasi Tahun 2025

Laporan pelaksanaan tugas Komite Nominasi dan Remunerasi di sepanjang tahun 2025:

1. Penilaian Kinerja Direksi, Dewan Komisaris dan Komite untuk tahun anggaran 2025.
2. Rekomendasi lainnya, yang bersifat insidentil terkait dengan berbagai isu penting yang perlu mendapatkan perhatian manajemen, termasuk kinerja organisasi dan pengembangan Sumber Daya Manusia.
3. Reviu, atas beberapa kebijakan perusahaan, terkait dengan tata kelola perusahaan yang baik meliputi:
   a. Kebijakan suksesi Direksi.
   b. Prosedur Nominasi Direksi dan Dewan Komisaris.
   c. Prosedur penetapan Remunerasi Direksi dan Dewan Komisaris.
   d. Kebijakan penilaian kinerja Direksi serta Dewan Komisaris.
   e. Kebijakan program pelatihan/orientasi Direksi serta Dewan Komisaris.

## Report on the Implementation of Duties of the Nomination and Remuneration Committee in 2025

Report on the implementation of the Nomination and Remuneration Committee's duties throughout 2025:

1. Performance Assessment of the Board of Directors, Board of Commissioners and Committees for the 2025 financial year.
2. Other recommendations, which are incidental in nature related to various important issues that need management attention, including organizational performance and Human Resource development.
3. Review of several company policies, related to good corporate governance including:
   a. Board of Directors succession policy.
   b. Nomination Procedure for the Board of Directors and Board of Commissioners.
   c. Remuneration Determination Procedure for the Board of Directors and Board of Commissioners.
   d. Performance Assessment Policy for the Board of Directors and Board of Commissioners.
   e. Training/Orientation Program Policy for the Board of Directors and Board of Commissioners.

## Rencana Kerja Komite Nominasi dan Remunerasi Tahun 2025

Komite Nominasi dan Remunerasi telah menetapkan rencana kerja tahun 2026 dengan memberikan prioritas strategis sebagai berikut:

1. Pembahasan mengenai Kriteria Penilaian Kinerja Direksi.
2. Penyusunan Kriteria Dewan Komisaris dan Direksi.
3. Review Kebijakan Remunerasi Purna Jabatan Dewan Komisaris dan Direksi.

## Work Plan of the Nomination and Remuneration Committee for 2025

The Nomination and Remuneration Committee has established a work plan for 2026 by providing the following strategic priorities:

1. Discussion on the Performance Assessment Criteria for the Board of Directors.
2. Preparation of Criteria for the Board of Commissioners and Board of Directors.
3. Review of the Post-Employment Remuneration Policy for the Board of Commissioners and Board of Directors.

## Kebijakan Suksesi Direksi

HUMI memiliki dan menjalankan kebijakan suksesi Direksi dijalankan HUMI untuk mempersiapkan regenerasi kepemimpinan. Kebijakan tersebut mengatur beberapa hal sebagai berikut:

1. Dewan Komisaris, dibantu oleh Komite Nominasi dan Remunerasi, memastikan bahwa HUMI memiliki sistem manajemen talenta yang dikelola oleh Departemen Human Capital sebagai sarana untuk mengidentifikasi manajemen senior yang memiliki potensi guna menjaga kesinambungan kepemimpinan HUMI di masa mendatang.
2. Departemen Human Capital bersama dengan Komite Nominasi dan Remunerasi mengidentifikasi karyawan yang bertalenta yang berasal dari internal HUMI, namun tidak menutup kemungkinan karyawan yang bertalenta yang merupakan pihak profesional untuk perencanaan suksesi Direksi, termasuk Direksi.
3. Terhadap karyawan yang bertalenta yang berasal dari internal HUMI, Departmen Human Capital melakukan evaluasi agar selanjutnya dapat menyediakan kesempatan pengembangan diri bagi para karyawan yang bertalenta tersebut, baik berupa pelatihan-pelatihan yang dibutuhkan maupun kesempatan pengembangan karier, dan lain-lain. Karyawan yang bertalenta yang teridentifikasi sebagai calon pengganti anggota Direksi, dievaluasi dan diidentifikasi serta harus memenuhi persyaratan kriteria kandidat Direksi HUMI.

## Board of Directors Succession Policy

HUMI has implemented a Board of Directors succession policy to prepare leadership regeneration. The policy regulates the following:

1. The Board of Commissioners, assisted by the Nomination and Remuneration Committee, ensures that HUMI has a talent management system managed by the Human Capital Department as a means to identify senior management with potential to maintain the continuity of HUMI's leadership in the future.
2. The Human Capital Department together with the Nomination and Remuneration Committee identifies talented employees from within HUMI, without excluding the possibility of considering external professional talent for the Board of Directors succession planning, including Directors.
3. For talented employees identified internally within HUMI, the Human Capital Department conducts evaluations and provides opportunities for development, including necessary training, career development opportunities, and others. Talented employees identified as potential successors to members of the Board of Directors are evaluated and must meet the criteria requirements for candidates of HUMI's Board of Directors.

## Pelatihan dan Peningkatan Kompetensi Komite Nominasi dan Remunerasi tahun 2025

Untuk menunjang Komite Nominasi dan Remunerasi dalam melaksanakan tugas dan tanggung jawabnya, Perseroan memberikan kesempatan kepada anggota Komite Nominasi dan Remunerasi untuk mengikuti program pelatihan dan pengembangan kompetensi, baik yang diselenggarakan oleh internal Perseroan ataupun pihak eksternal.

Sepanjang tahun 2025, anggota Komite Nominasi dan Remunerasi telah mengikuti program pelatihan dan pengembangan kompetensi sebagai berikut:

## Training and Competency Development of the Nomination and Remuneration Committee in 2025

To support the Nomination and Remuneration Committee in carrying out its duties and responsibilities, the Company provides opportunities for Nomination and Remuneration Committee members to participate in training and competency development programs, both organized internally by the Company and by external parties.

Throughout 2025, members of the Nomination and Remuneration Committee participated in the following training and competency development programs:

| Tanggal<br>Date | Tema Pelatihan/Konferensi/ Workshop/Seminar<br>Training/Conference/Workshop/Seminar Theme | Lokasi<br>Location | Penyelenggara<br>Organizer |
|---|---|---|---|
| **Daryono, Ketua Komite Nominasi dan Remunerasi**<br>Daryono, Chairman of the Nomination and Remuneration Committee | | | |
| Pendidikan ataupun pelatihan yang diikuti oleh Daryono sebagai Ketua Komite Nominasi dan Remunerasi sepanjang tahun 2023 dapat dilihat di bagian Pelatihan dan Peningkatan Kompetensi Dewan Komisaris.<br>The education and training programs attended by Daryono as Chairman of the Nomination and Remuneration Committee throughout 2023 are presented in the Board of Commissioners Training and Competency Development section. | | | |

| Tanggal<br>Date | Tema Pelatihan/Konferensi/ Workshop/Seminar<br>Training/Conference/Workshop/Seminar Theme | Lokasi<br>Location | Penyelenggara<br>Organizer |
|---|---|---|---|
| **HM Roy Sembel, Anggota Komite Nominasi dan Remunerasi**<br>HM Roy Sembel, Member of the Nomination and Remuneration Committee | | | |
| 29 Agustus 2024 - 14 Januari 2025<br>August 29, 2024 to January 14, 2025 | PHE Commander Program - Batch 3 (ALP Group Final Presentation) | IPMI | Institut IPMI - Executive Education |
| 11 Februari 2025<br>February 11, 2025 | Financial Analysis for Better Business Decision - Making | IPMI | Institut IPMI - Executive Education |
| 19 Februari 2025<br>February 19, 2025 | ALP Group Final Presentation | IPMI | Institut IPMI - Executive Education |
| 27 Maret 2025<br>March 27, 2025 | "Peran & Strategi SWF di Indonesia terhadap Gonjang-Ganjing dalam Ekonomi dan Investasi Global"<br>"The Role and Strategy of Sovereign Wealth Funds (SWFs) in Indonesia Amid Volatility in the Global Economy and Investment Landscape" | The Ritz Calton | Perkumpulan Praktisi Jasa Keuangan (PPJKI) |
| 8 - 9 Mei 2025<br>May 8 to 9, 2025 | FINON, Investment and Feasibility Study | IPMI | Institut IPMI - Executive Education |
| 9 Mei 2025 - 16 Desember 2025<br>May 9 to December 16, 2025 | Group Final Presentation | IPMI | Institut IPMI - Executive Education |
| 9 Mei - 17 Desember 2025<br>May 9 to December 17, 2025 | Beyond PESTEL: Understanding the Current Landscape and Imaging the Future | IPMI | Institut IPMI - Executive Education |
| 10 Mei - 18 Desember 2025<br>May 10 to December 18, 2025 | Additional Final Presentation | IPMI | Institut IPMI - Executive Education |
| 3 Juni 2025<br>June 3, 2025 | Indonesia Property & Bank Award ke XIX | Kuningan Room Hotel Mulia Senayan | Indonesia Property & Bank Award ke XIX |
| 11 Juni 2025<br>June 11, 2025 | Seminar Nasional Program Doktor Ilmu Manajemen Fakultas Hukum dan Bisnis Digital Universitas Kristen Maranatha<br>National Seminar of the Doctoral Program in Management Science, Faculty of Law and Digital Business, Maranatha Christian University | Zoom | Universitas Kristen Maranatha |
| 28 Juni 2025<br>June 28, 2025 | Orientasi Program Short Course Strategic Investment Class Mcu Divusi Itb Group<br>Orientation Program for the Strategic Investment Class Short Course, MCU Division, ITB Group | MBA ITB | MCU ITB |
| Juni – Oktober 2025<br>June to October 2025 | Research Training Series Tahun 2025<br>Diberikan Kepada<br>Advancing Research Capacity and Productivity through Quantitative Research Methodologies<br>2025 Research Training Series<br>Awarded to<br>Advancing Research Capacity and Productivity through Quantitative Research Methodologies | The St. Regis Jakarta, Ruang Kegiatan : Ruang C<br>The St. Regis Jakarta, Function Room C | PPM School Of Management |
| 3 - 12 Juli 2025<br>July 3 to 12, 2025 | Derivates, Mutual Fund, Bonds and Fixed Income Analysis part 1 & 2 | IPMI | Institut IPMI - Executive Education |
| 08 Juli - 31 Desember 2026<br>July 8, 2025 to December 31, 2026 | Financial Value Creation, Important Financial Report: Balance Sheet, Income Statement, Cashflow Statement, Financial Statement Analysis: Financial Ratios for Feasibility Study, Case Study: Financial Analysis & Project Feasibility | IPMI | Institut IPMI - Executive Education |
| 28 Juli 2025 - 17 Oktober 2025<br>July 28 to October 17, 2025 | Group Final Presentation | IPMI | Institut IPMI - Executive Education |
| 5 Agustus 2025<br>August 5, 2025 | Implementing Ecosystem Edge for Business Growth Business Plan Essentials for Senior Executives | IPMI | Institut IPMI - Executive Education |
| 5 Agustus 2025<br>August 5, 2025 | Business Acumen & Financial Value Creation, Important Financial Report: Balance Sheet, Income Statement, Cashflow Statement, Financial Statement Analysis: Financial Ratios for Feasibility Study and Five principles of cash management for practical decision making Wrap up | IPMI | Institut IPMI - Executive Education |
| 06 Agustus - 29 Oktober 2025<br>August 6 to October 29, 2025 | Group Coaching 2 : Business Plan | IPMI | Institut IPMI - Executive Education |
| 19 Agustus 2025<br>August 19, 2025 | Business Plan Essentials for Senior Executives (cont'd) | IPMI | Institut IPMI - Executive Education |
| 22 Agustus 2025<br>August 22, 2025 | Group Coaching 1 : Business Plan Introduction | IPMI | Institut IPMI - Executive Education |

| Tanggal<br>Date | Tema Pelatihan/Konferensi/ Workshop/Seminar<br>Training/Conference/Workshop/Seminar Theme | Lokasi<br>Location | Penyelenggara<br>Organizer |
|---|---|---|---|
| 20 Agustus 2025<br>August 20, 2025 | Building Strategic Business & Strategic Orientation & Driving Execution | IPMI | Institut IPMI - Executive Education |
| 8 September - 1 December 2025<br>September 8 to December 1, 2025 | Final Presentation | IPMI | Institut IPMI - Executive Education |
| 13 September - 25 Oktober 2025<br>September 13 to October 25, 2025 | Derivates, Mutual Fund, Bonds and Fixed Income Analysis part 1 & 2 | IPMI | Institut IPMI - Executive Education |
| 16 Oktober 2025 - 21 Oktober 2025<br>October 16 to 21, 2025 | Session 1: Understanding Financial Value Creation, Financial Performance, and Financial Shenanigans & Why They Matter for Governance & Sustainability and Session 2: The 7 Categories of Financial Shenanigans & How They Are ExecutedSession 3: Detecting Hidden Tricks – Red Flags, Ratios & Analytical Techniques and Session 4: Fraud Risk Management for Strengthening Oversight & Governance in Preventing Financial Shenanigans | IPMI | Institut IPMI - Executive Education |
| 10 September 2025<br>September 10, 2025 | International Creatives Exchange | Zoom | ICA |
| 17 September 2025<br>September 17, 2025 | Info Ekonomi Forum & Award Ceremony (Finance For Sustainability : Navigating Investment, Risk and Innovation" | The Sultan Hotel & Residence - Jakarta | Info Ekonomi Forum (2025) |
| 22 September - 3 Oktober 2025<br>September 22 to October 3, 2025 | Feasibilty Study Workshop I, Feasibilty Study Workshop II, Post-Investment Analysis, Group Activity: Case Study | IPMI | Institut IPMI - Executive Education |
| 30 September 2025<br>September 30, 2025 | CSR Awards 2025 | Ballroom 1 Hotel Sultan Jl. Jend. Gatot Subroto, Jakarta | Investortrust |
| 1 Oktober 2025 - 11 Desember 2025<br>October 1 to December 11, 2025 | Introduction to Corporate Finance, Corporate Finance, Financial Statement Fundamentals, 'Advanced Financial Statement Analysis, Capital Budgeting | IPMI | Institut IPMI - Executive Education |
| 1 October 2025 - 11 Desember 2025<br>October 1 to December 11, 2025 | Strategic Corporate Finance, Corporate Financial Planning and Forecasting, 'Innovation Investing and Corporate Venture Capital, Financing the business, Valuation Methods and Techniques, Case Study and Practical Application | IPMI | Institut IPMI - Executive Education |
| 1 Oktober 2025 - 11 Desember 2025<br>October 1 to December 11, 2025 | Group Final Presentation | IPMI | Institut IPMI - Executive Education |
| 27 Oktober 2025<br>October 27, 2025 | Instruktur Modul 1 : Financial Crisis Management Program Sertifikasi Pengawas PVML dan IAKD Level Deputi DIrektur Otoritas Jasa Keuangan (OJK)<br>Instructor for Module 1: Financial Crisis Management, Certification Program for PVML and IAKD Supervisors at the Deputy Director Level, Financial Services Authority (OJK) | The St. Regis Jakarta, Ruang Kegiatan : Ruang C<br>The St. Regis Jakarta, Function Room C | PPM School Of Management |
| 20 November 2025<br>November 20, 2025 | Acara Anugerah Penggerak Nusantara 2025<br>2025 Anugerah Penggerak Nusantara Awards Ceremony | MNC Conference Hall | iNews TV |
| 6 Desember 2025<br>December 6, 2025 | Trial Session Strategic Investment Class - Batch 3 | Online & Offline AT MEDCO, Jakarta | MCU SALAMGANESHA |
| **Desi Arifianti, Anggota Komite Nominasi dan Remunerasi**<br>Desi Arifianti, Member of the Nomination and Remuneration Committee | | | |
| 11 Februari 2025<br>February 11, 2025 | IHT-VIBES#1:ISO 37301:2021 Compliance Management Systems Internal Audit based on ISO 19011:2018 Guidelines for Auditing Management Systems | Breakout Room Lt27<br>Breakout Room, 27th Floor | PT MITRA BERSAMA ARCHIPELAGO |
| 21- Februari 2025<br>February 21, 2025 | IHT-VIBES #3 : Microsoft Excel Basic: Membuat Laporan dengan Cepat dan Efektif<br>IHT-VIBES #3: Microsoft Excel Basics: Creating Reports Quickly and Effectively | Breakout Lt 27<br>Breakout Room, 27th Floor | Pungki Purnadi |
| 25 Februari 2025<br>February 25, 2025 | Business and Human Rights (BHR) Outlook 2025: 10 (Sepuluh) Prioritas Isu Bisnis Dan Ham Di Indonesia.<br>Business and Human Rights (BHR) Outlook 2025: Ten Priority Business and Human Rights Issues in Indonesia | ZOOM | |
| 13 Juni 2025<br>June 13, 2025 | IHT-VIBES #4 :ESG 101 | Artotel | HUMI |

| Tanggal<br>Date | Tema Pelatihan/Konferensi/ Workshop/Seminar<br>Training/Conference/Workshop/Seminar Theme | Lokasi<br>Location | Penyelenggara<br>Organizer |
|---|---|---|---|
| 13 Juni 2025<br>June 13, 2025 | IHT-VIBES #4 :ESG 101 Deep Dive ESG Journey | Artotel | HUMI |
| 18 Juni 2025<br>June 18, 2025 | HT-VIBES #4 :Business Presentation | Manhattan Hotel | HUMI |
| 2 Juli 2025<br>July 2, 2025 | HIT-Expert #1 : Job Evaluation Metode Hay | BO | HUMI |
| 7-8 Juli 2025<br>July 7 to 8, 2025 | Green HRM for Sustainable Workforce | Online | KelasHR |
| 11-12 Juli 2025<br>July 11 to 12, 2025 | IHT-Vibes#7 Our Power for a Sustainable Growth | Neo Sentul | Dunamis |
| 19 Juli 2025<br>July 19, 2025 | Psikologi Rekrutmen Dalam Era Digital & AI<br>Recruitment Psychology in the Digital and AI Era | Zoom | Kelas Hr |
| 9 Oktober 2025<br>October 9, 2025 | IHT X_PERT#2 AI for HR | MLC Lt 27 | Better and Co |
| 22-23 Oltober 2025<br>October 22 to 23, 2025 | Aligning OKR With Strategy - Batch 6 | Mercure Tendean | better & Co |
| 10 November 2025<br>November 10, 2025 | IHT-XPERT #5 - Awareness Cyber Security | Ruang Meeting Ekaputra-1, Lt. 27<br>Ekaputra-1 Meeting Room, 27th Floor | DRRC UI |
| 27 November 2025<br>November 27, 2025 | IHT XPERT #7 - Performance Appraisal HUMI Group | Universitas Trilogi, Kalibata | Pungki Purnadi |
| 28 November 2025<br>November 28, 2025 | Training Effective Leadership dan Sosialisasi Bantuan Pendidikan Karyawan, Kerjasama Grup Humpuss<br>Effective Leadership Training and Employee Education Assistance Socialization, Humpuss Group Collaboration | Ruang Meeting Jakarta-Solo, PT Humpuss Lt. 29<br>Jakarta-Solo Meeting Room, PT Humpuss, 29th Floor | PT Humpuss, dengan Insulindo dan Universitas Borobudur<br>PT Humpuss, in collaboration with Insulindo and Borobudur University |

## Komite Environment, Social, & Governance (ESG)

Komite ESG dibentuk dan bertanggung jawab kepada Dewan Komisaris. Pembentukannya ditujukan untuk mendukung pelaksanaan tugas Dewan Komisaris terkait pengawasan terhadap program HUMI dalam implementasi ESG yang dilakukan oleh HUMI dan entitas anak untuk aspek keberlanjutan, yang untuk selanjutnya melaporkan rekomendasi dan pendapatnya secara independen dan profesional kepada Dewan Komisaris. Pembentukan Komite ESG di Perseroan mengacu pada Surat Keputusan Dewan Komisaris No. 001/SK/Dekom-HUMI/I/2024 tanggal 19 Januari 2024 tentang Penetapan Susunan Komite Lingkungan, Sosial & Tata Kelola (Environmental, Social and Governance/ESG).

## ESG Committee

The ESG Committee is established and accountable to the Board of Commissioners. Its establishment aims to support the Board of Commissioners in carrying out its supervisory duties over HUMI's programs in implementing ESG initiatives conducted by HUMI and its subsidiaries in relation to sustainability aspects, and to subsequently provide independent and professional recommendations and opinions to the Board of Commissioners. The establishment of the ESG Committee in the Company refers to the Board of Commissioners Decree No. 001/SK/Dekom-HUMI/I/2024 dated January 19, 2024 concerning the Determination of the Composition of the Environmental, Social & Governance (ESG) Committee.

## Dasar Hukum

Dasar hukum yang menjadi acuan pembentukan Komite ESG Perseroan, antara lain:

1. Undang-Undang No. 16 tahun 2016 tentang Pengesahan Paris Agreement to the Unite Nations Framework Convention on Climate Change (Persetujuan Paris atas Konvensi Kerangka Kerja Perserikatan Bang-Bangsa mengenai Perubahan Iklim).

## Legal Basis

The legal basis underlying the establishment of the Company's ESG Committee includes:

1. Law No. 16 of 2016 concerning the Ratification of the Paris Agreement to the United Nations Framework Convention on Climate Change.

2. Undang-Undang No. 40 Tahun 2007 tentang Perseroan Terbatas.
3. Peraturan Presiden No. 111 Tahun 2022 tentang Pelaksanaan Pencapaian Tujuan Pembangunan Berkelanjutan.
4. Peraturan Otoritas Jasa Keuangan No. 51/POJK.03/2017 tentang Penerapan Keuangan Berkelanjutan Bagi Lembaga Jasa Keuangan, Emiten & Perusahaan Publik.
5. Anggaran Dasar PT Internasional Tbk. Humpuss Maritim
6. Surat Keputusan Dewan Komisaris HUMI tentang pembentukan Komite ESG.

## Piagam Komite ESG

Komite ESG mengacu pada Piagam Komite ESG yang merupakan Landasan Kerja bagi Komite ESG. Piagam tersebut mengikat dan wajib dipatuhi oleh setiap anggota Komite ESG. Adapun isi dari Piagam Komite ESG mengatur hal-hal, antara lain:

1. Dasar Hukum.
2. Definisi.
3. Komposisi, Struktur dan Masa Jabatan.
4. Persyaratan Keanggotaan.
5. Tugas dan Tanggung Jawab.
6. Wewenang.
7. Tata Cara, Prosedur dan Penyelenggaraan Rapat.
8. Pelaporan.
9. Penanganan Pengaduan atau Pelaporan Sehubungan Dugaan Pelanggaran terkait Pelaporan Keuangan.
10. Penutup

## Masa Jabatan Komite ESG

Masa jabatan anggota Komite tidak boleh lebih lama 5 (lima) tahun dan dapat diperpanjang kembali selama 5 (lima) tahun dengan tidak mengurangi hak Dewan Komisaris untuk memberhentikan sewaktu-waktu.

Masa jabatan anggota Komite tidak boleh melebihi masa jabatan Dewan Komisaris sebagaimana diatur dalam Anggaran Dasar dan hanya dapat dipilih kembali untuk periode berikutnya sebanyak 1 (satu) periode.

Apabila seorang Dewan Komisaris yang menjadi Ketua Komite ESG berhenti sebelum masa tugasnya sebagai Komisaris HUMI, maka Ketua Komite ESG digantikan oleh Komisaris lainnya.

2. Law No. 40 of 2007 concerning Limited Liability Companies.
3. Presidential Regulation No. 111 of 2022 concerning the Implementation of the Achievement of Sustainable Development Goals.
4. Financial Services Authority Regulation No. 51/POJK.03/2017 concerning the Implementation of Sustainable Finance for Financial Services Institutions, Issuers, and Public Companies.
5. Articles of Association of PT Humpuss Maritim Internasional Tbk.
6. Board of Commissioners Decree of HUMI regarding the establishment of the ESG Committee.

## ESG Committee Charter

The ESG Committee refers to the ESG Committee Charter, which serves as the working foundation of the ESG Committee. The Charter is binding and must be complied with by all members of the ESG Committee. The contents of the ESG Committee Charter include, among others:

1. Legal Basis.
2. Definitions.
3. Composition, Structure, and Term of Office.
4. Membership Requirements.
5. Duties and Responsibilities.
6. Authority.
7. Procedures, Methods, and Conduct of Meetings.
8. Reporting.
9. Handling of Complaints or Reporting Related to Alleged Violations in Financial Reporting.
10. Closing.

## Term of Office of the ESG Committee

The term of office of Committee members shall not exceed 5 (five) years and may be extended for another 5 (five) years without prejudice to the right of the Board of Commissioners to dismiss them at any time.

The term of office of Committee members must not exceed the term of office of the Board of Commissioners as stipulated in the Articles of Association and may only be reappointed for one subsequent term.

If a member of the Board of Commissioners who serves as Chairman of the ESG Committee ceases to serve as a Commissioner of HUMI before the end of their term, the Chairman of the ESG Committee shall be replaced by another Commissioner.

## Jumlah, Susunan, dan Komposisi Komite ESG

Jumlah susunan, dan komposisi anggota Komite ESG Perseroan telah diatur dalam Piagam Komite ESG, yang di antaranya mengatur bahwa jumlah Komite ESG terdiri dari paling sedikit terdiri dari 3 orang yang berasal dari Dewan Komisaris dan/atau anggota lainnya yang dapat berasal dari:

1. Anggota Dewan Komisaris.
2. Pihak yang berasal dari luar Perseroan dan/atau.
3. Pihak yang menduduki jabatan manajerial di bawah Direksi.

Tidak ada perubahan komposisi dan susunan Komite ESG pada tahun 2025. Adapun komposisi dan susunan Komite ESG HUMI per 31 Desember 2025 dan hingga tanggal laporan tahunan ini terbit, adalah sebagai berikut:

## Number, Structure, and Composition of the ESG Committee

The number, structure, and composition of the Company's ESG Committee members are regulated in the ESG Committee Charter, which stipulates that the ESG Committee shall consist of at least 3 members, comprising members of the Board of Commissioners and/or other members who may come from:

1. Members of the Board of Commissioners.
2. Parties from outside the Company and/or
3. Parties holding managerial positions under the Board of Directors.

There were no changes in the composition and structure of the ESG Committee in 2025. The composition and structure of HUMI's ESG Committee as of December 31, 2025 and up to the date of this annual report are as follows:

**Susunan Komite ESG**
Composition of ESG Committee

| Nama<br>Name | Jabatan<br>Position | Dasar Pengangkatan<br>Basis of Appointment | Masa Jabatan<br>Term of Office | Periode Jabatan<br>Period of Service |
|---|---|---|---|---|
| **21 Januari 2026 – Sekarang**<br>January 21, 2026 – Present | | | | |
| Dedi Hudayana | Ketua<br>Chairman | SK Dewan Komisaris Nomor 008/SK/Dekom-HUMI/1/2026 tanggal 21 Januari 2026<br>Board of Commissioners Decree No. 008/SK/Dekom-HUMI/I/2026 dated January 21, 2026 | 21 Januari 2026 s.d Sekarang<br>January 21, 2026 – Present | Ke-1<br>1st |
| HM Roy Sembel | Anggota<br>Member | SK Dewan Komisaris Nomor 008/SK/Dekom-HUMI/1/2026 tanggal 21 Januari 2026<br>Board of Commissioners Decree No. 008/SK/Dekom-HUMI/I/2026 dated January 21, 2026 | 21 Januari 2026 s.d Sekarang<br>January 21, 2026 – Present | Ke-1<br>1st |
| Okty Saptarini M. | Anggota<br>Member | SK Dewan Komisaris Nomor 008/SK/Dekom-HUMI/1/2026 tanggal 21 Januari 2026<br>Board of Commissioners Decree No. 008/SK/Dekom-HUMI/I/2026 dated January 21, 2026 | 21 Januari 2026 s.d Sekarang<br>January 21, 2026 – Present | Ke-1<br>1st |
| **1 Januari 2025 – 21 Januari 2026**<br>January 1, 2025 – January 21, 2026 | | | | |
| Abdul Rachim Sofyan, SE, Ak | Ketua<br>Chairman | SK Dewan Komisaris Nomor 001/SK/Dekom-HUMI/1/2024 tanggal 19 Januari 2024<br>Board of Commissioners Decree No. 001/SK/Dekom-HUMI/I/2024 dated January 19, 2024 | 19 Januari 2024 s.d 21 Januari 2026<br>January 19, 2024 – January 21, 2026 | Ke-1<br>1st |
| HM Roy Sembel | Anggota<br>Member | SK Dewan Komisaris Nomor 001/SK/Dekom-HUMI/1/2024 tanggal 19 Januari 2024<br>Board of Commissioners Decree No. 001/SK/Dekom-HUMI/I/2024 dated January 19, 2024 | 19 Januari 2024 s.d 21 Januari 2026<br>January 19, 2024 – January 21, 2026 | Ke-1<br>1st |
| Okty Saptarini M. | Anggota<br>Member | SK Dewan Komisaris Nomor 001/SK/Dekom-HUMI/1/2024 tanggal 19 Januari 2024<br>Board of Commissioners Decree No. 001/SK/Dekom-HUMI/I/2024 dated January 19, 2024 | 19 Januari 2024 s.d 21 Januari 2026<br>January 19, 2024 – January 21, 2026 | Ke-1<br>1st |

## Profil Komite ESG

## ESG Profile Committee

**Dedi Hudayana**
Ketua Komite ESG Periode 21 Januari 2026 - sekarang
Chairman of the ESG Committee

Profil beliau dapat dilihat pada bagian Profil Dewan Komisaris di Bab Profil Perusahaan pada laporan ini.
His profile can be found in the Board of Commissioners Profile section in the Company Profile chapter of this report.

**Abdul Rachim Sofyan**
Ketua Komite ESG Periode 1 Januari 2025 - 21 Januari 2026
Chairman of the ESG Committee for the period January 1, 2025 – January 21, 2026

Profil beliau dapat dilihat pada bagian Profil Dewan Komisaris di Bab Profil Perusahaan pada laporan ini.
His profile can be found in the Board of Commissioners Profile section in the Company Profile chapter of this report.

**HM Roy Sembel**
Anggota Komite ESG Periode Jabatan: 31 Maret 2023 s.d Sekarang
Member of the ESG Committee Term of Office: March 31, 2023 – Present

Profil beliau dapat dilihat pada bagian Profil Komite Nominasi dan Remunerasi di Bab Tata Kelola Perusahaan pada laporan ini.
His profile can be found in the Nomination and Remuneration Committee Profile section in the Corporate Governance chapter of this report.



# Okty Saptarini M.

**Anggota Komite ESG**
January 19, 2024 – Present

Kewarganegaraan | Citizenship
Indonesia | Indonesian

Usia | Age
52 tahun | 52 years

Domisili | Domicile
Jakarta

| | |
|---|---|
| **Periode Jabatan:**<br>Term of Office: | 19 Januari 2024 s.d Sekarang<br>January 21, 2025 – Present |
| **Dasar Pengangkatan**<br>Basis of Appointment | Menjabat sebagai Anggota Komite ESG berdasarkan Surat Keputusan Direksi Nomor 008/SK/Dekom-HUMI/1/2026 tanggal 21 Januari 2026<br>Serves as a Member of the ESG Committee based on the Board of Commissioners Decree No. 008/SK/Dekom-HUMI/I/2026 dated January 21, 2026 |
| **Pendidikan**<br>Education | • Sarjana (S1) Ilmu Komunikasi di Universitas Sahid, Jakarta (1995);<br>• Magister Manajemen (S2) bidang Komunikasi di Universitas Trisakti, Jakarta (2010).<br>• Bachelor's Degree (S1) in Communication Science, Universitas Sahid, Jakarta (1995);<br>• Master of Management (S2) in Communication, Trisakti University, Jakarta (2010). |
| **Sertifikasi Profesi**<br>Professional Certification | Standar Profesi Sekretaris Perusahaan Pendidikan Dasar 1 dan Dasar 2 Batch 2 - Indonesia Corporate Secretary Association (2023).<br>Corporate Secretary Professional Standards Basic Level 1 and Basic Level 2 Batch 2 – Indonesia Corporate Secretary Association (2023). |
| **Riwayat Profesi**<br>Riwayat Profesi | • Sekretaris Perusahaan PT Humpuss Maritim Internasional Tbk. (2023–2026).<br>• Public Affairs Manager (2013-2015), Head of Community Development (2015-2018), Sekretaris Perusahaan (2018-2023) PT Humpuss Intermoda Transportasi Tbk,<br>• Corporate Public Relations (1997-2010) PT Timor Distributor Nasional, PT Timor Putra Nasional, dan PT Intragolf Link Resort.<br>• PT Balisani Sentrawisata (1995-1997).<br>• Corporate Secretary, PT Humpuss Maritim Internasional Tbk. (2023–2026).<br>• Public Affairs Manager (2013–2015), Head of Community Development (2015–2018), Corporate Secretary (2018–2023), PT Humpuss Intermoda Transportasi Tbk.<br>• Corporate Public Relations (1997–2010), PT Timor Distributor Nasional, PT Timor Putra Nasional, and PT Intragolf Link Resort.<br>• PT Balisani Sentrawisata (1995–1997). |
| **Rangkap Jabatan**<br>Concurrent Positions | Di Dalam Grup Perseroan:<br>Within the Company's Group:<br>• Anggota Komite ESG GTSI (2021-sekarang), Direktur PT MCS Internasional (2026-sekarang).<br>• Member of the ESG Committee of GTSI (2021–Present), Director of PT MCS Internasional (2026–Present).<br>• Di Luar Perseroan: tidak ada<br>Outside the Company: none |
| **Hubungan Afiliasi**<br>Affiliation Relationships | Tidak ada hubungan afiliasi dengan anggota Direksi dan anggota Dewan Komisaris lainnya, serta pemegang saham utama/pengendali<br>No affiliation with members of the Board of Directors, members of the Board of Commissioners, or the main/controlling shareholders. |
| **Keanggotaan Organisasi**<br>Organizational Membership | • Asosiasi Emiten Indonesia - Anggota Komite Kajian Hukum Pasar Modal & GCG (2023-sekarang).<br>• Indonesian National Shipowner Association - Wakil Sekretaris Umum (2023-sekarang).<br>• Woman In Logistic abd Transport Indonesia – Anggota (2025 – sekarang)<br>• Indonesia Society of Sustainability Professional – Anggota (2025 -sekarang)<br>• Perhimpunan Hubungan Masyarakat - Anggota (2021-sekarang).<br>• Indonesia Corporate Secretary Association - Anggota (2014-sekarang).<br>• Indonesian Issuers Association – Member of the Capital Market Legal & GCG Study Committee (2023–Present).<br>• Indonesian National Shipowners' Association – Deputy Secretary General (2023–Present).<br>• Women in Logistics and Transport Indonesia – Member (2025–Present).<br>• Indonesia Society of Sustainability Professionals – Member (2025–Present).<br>• Public Relations Society of Indonesia – Member (2021–Present).<br>• Indonesia Corporate Secretary Association – Member (2014–Present). |

## Pernyataan Independensi dan Persyaratan Komite ESG

Seluruh anggota Komite ESG memiliki komitmen dan integritas yang tinggi dengan kemampuan dan keahlian yang diperlukan di bidangnya untuk mendukung terselenggaranya tata kelola yang baik. Dalam melaksanakan tugas dan tanggung jawabnya, seluruh anggota Komite ESG telah memenuhi seluruh kriteria independensi dan mampu menjalankan tugas dan tanggung jawabnya secara *upervise*, menjunjung tinggi kepentingan Perseroan, dan tidak dapat dipengaruhi oleh pihak manapun.

## Independence Statement and Requirements of the ESG Committee

All members of the ESG Committee possess strong commitment and integrity, with the necessary capabilities and expertise in their respective fields to support the implementation of good governance. In carrying out their duties and responsibilities, all members of the ESG Committee have fulfilled all independence criteria and are able to perform their duties and responsibilities independently, uphold the interests of the Company, and are not influenced by any party.

**Pernyataan tentang Independensi Komite ESG**
Statement on the Independence of the ESG Committee

| Aspek Independensi<br>Independence Aspect | Dedi Hudayana | HM Roy Sembel | Okty Saptarini M. | Abdul Rachim Sofyan, SE, Ak.* |
|---|---|---|---|---|
| Tidak mempunyai saham langsung maupun tidak langsung di HUMI.<br>No direct or indirect share ownership in HUMI. | ✓ | ✓ | ✓ | ✓ |
| Keluarga tidak mempunyai saham langsung maupun tidak langsung di HUMI.<br>Family members do not have direct or indirect share ownership in HUMI. | ✓ | ✓ | ✓ | ✓ |
| Tidak mempunyai hubungan Afiliasi dengan anggota Dewan Komisaris, anggota Direksi atau Pemegang Saham Utama HUMI.<br>No affiliation with members of the Board of Commissioners, Board of Directors, or Major Shareholders of HUMI. | ✓ | ✓ | ✓ | ✓ |
| Tidak mempunyai hubungan usaha baik langsung maupun tidak langsung yang berkaitan dengan kegiatan usaha HUMI.<br>No direct or indirect business relationship related to HUMI's business activities. | ✓ | ✓ | ✓ | ✓ |
| Tidak menjabat sebagai pengurus partai politik dan/atau calon/anggota legislative dan/atau merupakan calon atau menjabat sebagai kepala/wakil kepala pemerintahan daerah.<br>Not serving as a political party official and/or candidate/member of the legislature and/or not a candidate or serving as a regional head/deputy regional head. | ✓ | ✓ | ✓ | ✓ |

*Ketua Komite ESG Periode 1 Januari 2025 – 21 Januari 2026
*Chairman of the ESG Committee for the period January 1, 2025 – January 21, 2026

Selain memenuhi kriteria independensi, anggota Komite ESG juga mesti memenuhi persyaratan keanggotaan Komite ESG yang ditetapkan dalam Piagam Komite ESG adalah sebagai berikut:

1. Memiliki pengetahuan dan pengalaman di bidang ESG perusahaan.
2. Memiliki integritas tinggi dan independensi dalam pengambilan keputusan.
3. Memahami regulasi, standar, dan praktik terbaik ESG.
4. Anggota dapat berasal dari Dewan Komisaris atau pihak independen yang memiliki kompetensi khusus.

In addition to meeting independence criteria, members of the ESG Committee must also fulfill the membership requirements set forth in the ESG Committee Charter, as follows:

1. Having knowledge and experience in the Company's ESG field.
2. Possessing high integrity and independence in decision-making.
3. Understanding ESG regulations, standards, and best practices.
4. Members may come from the Board of Commissioners or independent parties with specific competencies.

## Tugas dan Tanggung Jawab Komite ESG

Komite ESG memiliki tugas dan tanggung jawab yang mencakup sedikitnya hal-hal sebagai berikut :

1. Meninjau dan memberikan evaluasi dan rekomendasi atas roadmap ESG lima tahun yang disampaikan oleh Direksi.
2. Memantau implementasi program ESG dan pencapaian KPI.
3. Memberikan rekomendasi kepada Dewan Komisaris sehubungan dengan risiko serta peluang ESG setiap operasional.
4. Meninjau dan memberikan rekomendasi kepada Dewan Komisaris sehubungan dengan persetujuan Laporan Keberlanjutan.
5. Menyusun laporan periodik dan tahunan kepada Dewan Komisaris terkait kinerja ESG.
6. Memberikan masukan dalam pengambilan keputusan strategis yang berdampak pada keberlanjutan perusahaan.

Penanggungjawab utama terwujudnya pemenuhan aspek ESG Perusahaan adalah Direksi.

## Wewenang Komite ESG

Komite ESG berwenang:
1. Mengakses informasi, dokumen, dan catatan yang diperlukan untuk pelaksanaan tugas.
2. Mengundang manajemen, auditor internal, atau pihak eksternal sebagai narasumber dalam rapat.
3. Memberikan rekomendasi langsung kepada Dewan Komisaris terkait kebijakan ESG.
4. Meminta dukungan sumber daya, termasuk tim pendukung, untuk menjalankan tugasnya.

## Kebijakan dan Tingkat Kehadiran Komite ESG

Rapat Komite ESG telah diatur dalam Piagam Komite ESG, yakni Komite ESG wajib menyelenggarakan rapat sekurang-kurangnya 2 kali dalam 1 tahun dan dihadiri oleh sekurang-kurangnya 51% dari jumlah anggota. Rapat dapat diselenggarakan baik dengan kehadiran secara fisik maupun non-fisik. Rapat yang tidak dihadiri secara fisik dilakukan melalui media telekonferensi, video konferensi, atau sarana media elektronik lainnya yang memungkinkan semua peserta Rapat Komite saling melihat dan mendengar secara langsung, serta berpartisipasi dalam rapat.

Sepanjang tahun 2025, Komite ESG telah mengadakan rapat sebanyak 2 kali, dan aktivitas evaluasi dan pemantauan hasil dan tindak lanjut dari tugas Komite ESG. Frekuensi dan tingkat kehadiran anggota Komite ESG dalam Rapat Komite ESG adalah sebagai berikut:

## Duties and Responsibilities of the ESG Committee

The ESG Committee has duties and responsibilities that include at least the following:

1. Reviewing and providing evaluation and recommendations on the five-year ESG roadmap submitted by the Board of Directors.
2. Monitoring the implementation of ESG programs and the achievement of KPIs.
3. Providing recommendations to the Board of Commissioners regarding ESG risks and opportunities in each operational activity.
4. Reviewing and providing recommendations to the Board of Commissioners regarding the approval of the Sustainability Report.
5. Preparing periodic and annual reports to the Board of Commissioners related to ESG performance.
6. Providing input in strategic decision-making that impacts the Company's sustainability.

The primary party responsible for ensuring the fulfillment of the Company's ESG aspects is the Board of Directors.

## Authority of the ESG Committee

The ESG Committee is authorized to:
1. Access information, documents, and records necessary for the execution of its duties.
2. Invite management, internal auditors, or external parties as resource persons in meetings.
3. Provide direct recommendations to the Board of Commissioners regarding ESG policies.
4. Request resource support, including supporting teams, to carry out its duties.

## Policies and Attendance Rate of the ESG Committee

ESG Committee meetings are regulated in the ESG Committee Charter, which stipulates that the ESG Committee must hold meetings at least twice a year and be attended by at least 51% of its members. Meetings may be conducted either physically or non-physically. Meetings not attended physically may be conducted via teleconference, video conference, or other electronic media that allow all participants to see and hear each other directly and participate in the meeting.

Throughout 2025, the ESG Committee held 2 meetings and carried out evaluation and monitoring activities on the results and follow-up of the ESG Committee's duties. The frequency and attendance rate of ESG Committee members at meetings are as follows:

**Rekapitulasi Kehadiran Komite ESG**
pada Rapat-Rapat Komite Tahun 2025

| Nama dan Jabatan<br>Name and Position | Jumlah Wajib Rapat<br>Number of Required Meetings | Jumlah Kehadiran<br>Number of Attendance | % Kehadiran<br>Attendance % |
|---|---|---|---|
| Abdul Rachim Sofyan, SE, Ak. (Ketua) (Chairman) | 2 | 2 | 100 |
| HM Roy Sembel (Anggota) (Member) | 2 | 2 | 100 |
| Okty Saptarini M. (Anggota) (Member) | 2 | 2 | 100 |
| **Rata-rata Kehadiran**<br>Average Attendance | | | **100** |

Sepanjang tahun 2025, rapat Komite ESG telah membahas agenda-agenda rapat sebagai berikut:

Throughout 2025, ESG Committee meetings discussed the following agendas:

**Agenda Rapat Komite ESG Tahun 2025**
ESG Committee Meeting Agendas in 2025

| Tanggal Rapat<br>Meeting Date | Agenda Rapat<br>Meeting Agenda | Peserta Rapat<br>Meeting Participants |
|---|---|---|
| Januari 2025 | • Penyusunan Laporan Kerja Komite ESG Tahun 2024.<br>• Rencana Kerja Komite ESG Tahun 2025.<br>• Pembahasan Materialitas Topik dan Roadmap ESG HUMI Grup.<br><br>• Preparation of the ESG Committee Work Report for 2024.<br>• ESG Committee Work Plan for 2025.<br>• Discussion on the materiality of topics and ESG roadmap of the HUMI Group. | • Abdul Rachim Sofyan, SE, Ak. (Ketua)<br>• HM Roy Sembel (Anggota)<br>• Okty Saptarini M. (Anggota) |
| Februari 2025 | Hasil Akhir Laporan Penilaian Implementasi GCG Tahun 2024 yang dilakukan secara Self-Assesment<br><br>Final results of the 2024 GCG Implementation Assessment Report conducted through self-assessment | |

Selama tahun 2025, Komite ESG melaksanakan kegiatan yang berfokus pada evaluasi dan/atau review atas laporan dan/atau hal-hal yang telah direncanakan pada awal tahun, yaitu sebagai berikut:

1. Efektivitas Program ESG HUMI Grup: Semua target *roadmap* KPI ESG tahun 2025 berhasil dipantau dan 83,32% *(Good)* tercapai sesuai target yang ditetapkan, yang diperoleh dari:

   a. Aktivitas ESG yang telah ditetapkan pada roadmap tahap-1 tahun 2025, sebanyak 73 Aktivitas, kemudian dituangkan ke dalam 100 target ESG, dimana terdiri dari:
      - *Environment*: 17 aktivitas dengan 24 target, terpenuhi 87,11%.
      - *Social*: 11 aktivitas dengan 16 target, terpenuhi 80,43%.
      - *Governance*: 16 aktivitas dengan 21 target, terpenuhi 91,03%.
      - *Holistic Implementation*: 29 aktivitas dengan 37 target, terpenuhi 76,81%.
2. Peningkatan Kepatuhan: Pemenuhan infrastruktur governansi ESG pada tahun 2025 menunjukkan 100% terpenuhi, dengan penerbitan:

During 2025, the ESG Committee carried out activities focused on evaluating and/or reviewing reports and/or matters that had been planned at the beginning of the year, as follows:

1. Effectiveness of HUMI Group ESG Programs: All ESG KPI roadmap targets for 2025 were successfully monitored, and 83.32% (“Good”) were achieved in accordance with the established targets, derived from:
   a. ESG activities set out in the phase-1 roadmap for 2025, totaling 73 activities, which were translated into 100 ESG targets, consisting of:
      - Environment: 17 activities with 24 targets, 87.11% achieved.
      - Social: 11 activities with 16 targets, 80.43% achieved.
      - Governance: 16 activities with 21 targets, 91.03% achieved.
      - Holistic Implementation: 29 activities with 37 targets, 76.81% achieved.
2. Compliance Improvement: Fulfillment of ESG governance infrastructure in 2025 reached 100%, supported by the issuance of:

a. *Environment*: Kebijakan Mutu, K3 dan Lingkungan, Prosedur Pemeliharaan Kebersihan Lingkungan Kerja, Prosedur Pengelolaan Limbah.

b. *Social*: Kebijakan Pelecehan Sosial dan/atau Non-Diskriminasi, Kebijakan Hak Asasi Manusia, Kebijakan Pekerja Anak dan Pekerja Paksa.

c. *Governance*: Pedoman Perilaku, Kebijakan Keberlanjutan, Kebijakan Anti Korupsi dan Anti-Fraud, Kebijakan Manajemen Risiko, *Board Manual*, Pedoman Kepatuhan.

a. Environment: Quality, Occupational Health & Safety, and Environmental Policy; Workplace Environmental Cleanliness Maintenance Procedure; Waste Management Procedure.

b. Social: Anti-Harassment and/or Non-Discrimination Policy; Human Rights Policy; Child Labor and Forced Labor Policy.

c. Governance: Code of Conduct; Sustainability Policy; Anti-Corruption and Anti-Fraud Policy; Risk Management Policy; Board Manual; Compliance Guidelines.

| No. | Rencana Kerja 2025<br>2025 Work Plan | Implementasi 2025<br>2025 Implementation |
|---|---|---|
| 1. | Mengkaji Laporan Penilaian Pelaksanaan GCG tahun buku 2024 secara self-assessment berdasarkan ACGS.<br><br>Reviewing the GCG Implementation Assessment Report for fiscal year 2024 through self-assessment based on ACGS. | • Pada tahun 2025, Komite ESG telah mengkaji hasil penilaian implementasi GCG secara self-assessment oleh Departemen Legal & Compliance HUMI dan menilai secara umum pelaksanaan Governance dalam HUMI telah berjalan dengan baik dan selaras dengan peraturan yang berlaku dan sesuai standard yang ditetapkan oleh ACGS.<br>• Tidak terpenuhinya/tersedianya dokumen governansi pada proses penilaian, tidak signifikan dan dapat ditangani/diperbaiki dengan tindakan normal dari Legal & Compliance.<br><br>• In 2025, the ESG Committee reviewed the results of the GCG implementation assessment conducted through self-assessment by the HUMI Legal & Compliance Department and concluded that, in general, governance implementation within HUMI has been carried out properly, aligned with applicable regulations, and in accordance with ACGS standards.<br>• Any unfulfilled or unavailable governance documents identified during the assessment process were not significant and could be addressed and rectified through normal actions by Legal & Compliance. |
| 2. | Mengkaji Kebijakan Tata Kelola dan memberikan rekomendasi kepada Dewan Komisaris HUMI jika perlu dilakukan perubahan.<br><br>Reviewing Governance Policies and providing recommendations to the HUMI Board of Commissioners if changes are necessary. | • Salah satu capaian penting dalam penguatan tata kelola di tahun berjalan adalah komitmen manajemen dalam memastikan tersedianya perangkat kebijakan yang relevan dan mutakhir. Hingga 31 Desember 2025, manajemen telah menerbitkan sebanyak 21 Pedoman Good Corporate Governance (GCG) serta 1 Petunjuk Pelaksanaan (Juklak) ESG, yang mencakup penerbitan pedoman baru maupun pembaruan pedoman yang disesuaikan dengan perkembangan regulasi, kebutuhan operasional, serta dinamika industri terkini.<br>• Komite ESG memandang langkah ini sebagai fondasi strategis dalam memperkuat budaya kepatuhan, meningkatkan transparansi, serta memastikan seluruh aktivitas operasional perusahaan selaras dengan prinsip keberlanjutan. Dengan tersedianya roadmap ESG yang komprehensif dan adaptif, perusahaan memiliki landasan yang lebih kokoh untuk mencapai target ESG setiap tahunnya dan mendorong pencapaian roadmap secara jangka panjang.<br><br>• One of the key achievements in strengthening governance during the year was management's commitment to ensuring the availability of relevant and up-to-date policy frameworks. As of December 31, 2025, management had issued 21 Good Corporate Governance (GCG) Guidelines and 1 ESG Implementation Guideline, covering both new issuances and updates aligned with regulatory developments, operational needs, and current industry dynamics.<br>• The ESG Committee views this as a strategic foundation for strengthening a culture of compliance, enhancing transparency, and ensuring that all operational activities align with sustainability principles. With a comprehensive and adaptive ESG roadmap in place, the Company has a stronger foundation to achieve its annual ESG targets and support long-term roadmap realization. |
| 3. | Laporan Penilaian Implementasi GCG Tahun 2025.<br><br>GCG Implementation Assessment Report for 2025. | Manajemen HUMI telah menunjuk PT Mitra Bhadra Consultant (MBC) sebagai konsultan independen untuk menilai implementasi GCG tahun buku 2025 berdasarkan ASEAN Corporate Governance Scorecard (ACGS).<br><br>Management of HUMI has appointed PT Mitra Bhadra Consultant (MBC) as an independent consultant to assess the implementation of GCG for fiscal year 2025 based on the ASEAN Corporate Governance Scorecard (ACGS). |
| 4. | | Pemantauan perkembangan HUMI ESG Roadmap yang merupakan panduan implementasi ESG dalam kegiatan operasional HUMI Grup hingga akhir tahun 2025, sekaligus digunakan sebagai rujukan dalam melakukan pengawasan atas di HUMI Grup.<br><br>Monitoring the progress of the HUMI ESG Roadmap, which serves as a guideline for ESG implementation in the operational activities of the HUMI Group until the end of 2025, as well as a reference for supervisory activities within the HUMI Group. |
| 5. | | Pemantauan pengelolaan kegiatan-kegiatan Perusahaan yang terkait dengan implementasi ESG yang meliputi emission & energy management, ecological management, business integrity, health & wellbeing, maritime operation safeguard.<br><br>Monitoring the management of Company activities related to ESG implementation, including emission & energy management, ecological management, business integrity, health & wellbeing, and maritime operation safeguard. |

| No. | Rencana Kerja 2025<br>2025 Work Plan | Implementasi 2025<br>2025 Implementation |
|---|---|---|
| 6. | | Melaporkan kegiatan Komite ESG HUMI kepada Dewan Komisaris HUMI termasuk rekomendasi perbaikan implementasi ESG di HUMI Grup.<br><br>Reporting ESG Committee activities to the HUMI Board of Commissioners, including recommendations for improving ESG implementation within the HUMI Group. |

## Inisiatif ESG Tahun 2025

HUMI melakukan inisiatif ESG sepanjang tahun 2025 sebagai berikut:

## 2025 ESG Initiative

HUMI implemented the following ESG initiatives throughout 2025:

| No | Inisiatif/Nama Acara<br>Initiative/Event Name | Point Terkait ESG<br>ESG-Related Points | Hasil Evaluasi<br>Evaluation Results |
|---|---|---|---|
| 1 | HUMI FUN RUN | • Penggunaan kaos daur ulang untuk kostum lari<br>• Bekerja sama dengan Trash Ranger untuk waste management<br>• Edukasi pemilahan sampah di ruang publik<br><br>• Use of recycled shirts for running outfits<br>• Collaboration with Trash Ranger for waste management<br>• Waste sorting education in public spaces | HUMI Fun Running 2025 tidak hanya menjadi ajang olahraga bersama, tetapi juga merepresentasikan komitmen perusahaan dalam mengintegrasikan prinsip Environmental, Social, and Governance (ESG) ke dalam aktivitas engagement publik. Dari sisi Environmental, penggunaan jersey berbahan daur ulang serta kolaborasi dengan komunitas pengelolaan sampah menunjukkan upaya konkret dalam mengurangi dampak lingkungan dan meningkatkan kesadaran sustainability di kalangan peserta. Dari aspek Social, kegiatan ini memperkuat hubungan antara karyawan, mitra, dan masyarakat melalui partisipasi inklusif, sekaligus mendorong gaya hidup sehat sebagai bagian dari wellbeing culture perusahaan. Sementara itu, dari sisi Governance, penyelenggaraan event yang terstruktur, transparan, dan berbasis evaluasi mencerminkan komitmen terhadap perbaikan berkelanjutan. Meskipun demikian, hasil evaluasi menunjukkan perlunya peningkatan pada aspek keselamatan rute dan kenyamanan peserta, yang menjadi bagian penting dalam penyempurnaan implementasi ESG ke depan.<br><br>HUMI Fun Run 2025 was not only a sports event but also reflected the Company's commitment to integrating Environmental, Social, and Governance (ESG) principles into public engagement activities. From an Environmental perspective, the use of recycled jerseys and collaboration with waste management communities demonstrated concrete efforts to reduce environmental impact and raise sustainability awareness among participants. From a Social perspective, the event strengthened relationships among employees, partners, and the community through inclusive participation, while promoting a healthy lifestyle as part of the Company's wellbeing culture. From a Governance perspective, the structured, transparent, and evaluation-based execution of the event reflected a commitment to continuous improvement. However, the evaluation indicated the need for improvements in route safety and participant comfort, which are important aspects for enhancing ESG implementation in the future. |
| 2 | Partisipasi dalam Titian Karir ITB<br>Participation in ITB Career Days | • Tema seminar dan booth tentang ESG untuk meningkatkan awareness terhadap implementasi ESG di HUMI<br>• Penggunaan souvenir ramah lingkungan untuk exhibition<br>• Menggunakan booth yang dapat dipakai ulang untuk kegiatan exhibition berikutnya<br>• Vest sebagai kostum untuk exhibitors yang dapat dipakai berulang<br><br>• ESG-themed seminar and booth to increase awareness of ESG implementation at HUMI<br>• Use of environmentally friendly souvenirs for exhibitions<br>• Reusable booth for future exhibitions<br>• Reusable vests as exhibitor uniforms | Partisipasi HUMI dalam Titian Karier ITB 2025 mencerminkan pendekatan strategis perusahaan dalam membangun pipeline talenta yang selaras dengan prinsip ESG. Dari sisi Social, kegiatan ini memberikan akses informasi karier yang inklusif kepada mahasiswa dan alumni, sekaligus memperkenalkan budaya kerja dan program pengembangan SDM di HUMI. Hal ini mendukung penciptaan nilai jangka panjang melalui pengembangan human capital. Dari aspek Environmental, integrasi narasi sustainability dalam materi booth dan presentasi memperkuat awareness generasi muda terhadap pentingnya praktik bisnis berkelanjutan. Sementara itu, dari sisi Governance, kegiatan ini menunjukkan komitmen perusahaan dalam menjalankan employer branding secara transparan dan terstruktur, termasuk dalam pengelolaan proses rekrutmen dan tindak lanjut kandidat. Tingginya jumlah pelamar dan antusiasme peserta menunjukkan keberhasilan strategi ini, dengan peluang pengembangan lebih lanjut melalui program engagement kampus yang berkelanjutan dan optimalisasi platform digital.<br><br>HUMI's participation in ITB Career Days 2025 reflected the Company's strategic approach in building a talent pipeline aligned with ESG principles. From a Social perspective, the activity provided inclusive access to career information for students and alumni while introducing HUMI's work culture and Human Capital development programs, supporting long-term value creation. From an Environmental perspective, integrating sustainability narratives into booth materials and presentations increased awareness among younger generations regarding sustainable business practices. From a Governance perspective, the activity demonstrated the Company's commitment to transparent and structured employer branding, including recruitment processes and candidate follow-ups. The high number of applicants and participant enthusiasm indicated the success of this strategy, with opportunities for further development through sustained campus engagement programs and digital platform optimization. |

| No | Inisiatif/Nama Acara<br>Initiative/Event Name | Point Terkait ESG<br>ESG-Related Points | Hasil Evaluasi<br>Evaluation Results |
|---|---|---|---|
| 3 | HUMI X Pantai. Bersih-bersih Edition<br>HUMI X Beach Clean-Up Edition | • Bersih-bersih sampah di lingkungan pesisir pantai<br>• Edukasi mengenai Mangrove dan lingkungan secara umum<br><br>• Coastal waste clean-up activities<br>• Education on mangroves and environmental awareness | |
| 4 | Partisipasi Indonesia Maritim Week 2025<br>Participation in Indonesia Maritime Week 2025 | • Tema exhibition tentang ESG untuk meningkatkan awareness terhadap implementasi ESG di ruang publik<br>• Edukasi pemilahan sampah melalui games<br>• Souvenir ramah lingkungan<br><br>• ESG-themed exhibition to increase public awareness of ESG implementation<br>• Waste sorting education through games<br>• Environmentally friendly souvenirs | Keikutsertaan HUMI dalam Indonesia Maritime Week 2025 merupakan langkah strategis dalam memperkuat positioning perusahaan sebagai pelaku industri maritim yang berorientasi pada keberlanjutan. Dari aspek Environmental, penyampaian ESG Roadmap serta program keberlanjutan melalui booth exhibition menjadi sarana edukasi publik mengenai komitmen perusahaan terhadap pengelolaan lingkungan. Dari sisi Social, interaksi langsung dengan berbagai pemangku kepentingan, termasuk pemerintah, industri, dan masyarakat, memperluas engagement sekaligus membuka peluang kolaborasi strategis. Selain itu, kegiatan ini juga berkontribusi pada employer branding dengan menarik talenta muda yang memiliki awareness terhadap isu sustainability. Pada aspek Governance, partisipasi dalam forum industri ini mencerminkan transparansi perusahaan dalam menyampaikan kinerja dan inisiatif ESG kepada publik. Tingginya minat pengunjung serta respons positif terhadap laporan keberlanjutan menunjukkan efektivitas komunikasi ESG HUMI, dengan peluang peningkatan pada integrasi lintas divisi untuk memperkuat pesan yang disampaikan.<br><br>HUMI's participation in Indonesia Maritime Week 2025 was a strategic step in strengthening the Company's positioning as a sustainability-oriented maritime industry player. From an Environmental perspective, presenting the ESG Roadmap and sustainability programs through exhibition booths served as a public education platform on environmental management commitments. From a Social perspective, direct interaction with stakeholders, including government, industry players, and the public, expanded engagement and opened opportunities for strategic collaboration. The activity also contributed to employer branding by attracting young talent with sustainability awareness. From a Governance perspective, participation in this industry forum reflected transparency in communicating ESG performance and initiatives. High visitor interest and positive responses to the sustainability report demonstrated effective ESG communication, with opportunities to improve cross-division integration to strengthen messaging. |
| 5 | Dari HUMI untuk Indonesia - HUT RI<br>From HUMI for Indonesia – Independence Day Celebration | *Employee well-being*<br><br>Employee well-being | Perayaan HUT RI ke-80 menjadi platform untuk memperkuat nilai kebangsaan sekaligus mempererat sinergi internal perusahaan. Dalam konteks Social, kegiatan ini berperan penting dalam membangun kebersamaan, meningkatkan kolaborasi antar karyawan, serta menciptakan lingkungan kerja yang inklusif dan positif. Berbagai lomba dan aktivitas kreatif turut mendorong partisipasi aktif serta meningkatkan moral karyawan. Dari sisi Governance, pelaksanaan kegiatan berbasis kolaborasi antar anak usaha mencerminkan praktik koordinasi dan manajemen internal yang terintegrasi, meskipun masih terdapat tantangan dalam aspek operasional seperti pengelolaan konsumsi dan kesiapan panitia. Sementara kontribusi terhadap aspek Environmental masih terbatas, kegiatan ini tetap memiliki potensi untuk dikembangkan lebih lanjut dengan mengintegrasikan elemen ramah lingkungan pada pelaksanaan di masa mendatang. Secara keseluruhan, event ini menunjukkan peran penting aktivitas internal dalam mendukung pilar sosial ESG perusahaan.<br><br>The 80th Independence Day celebration served as a platform to strengthen national values and internal synergy. From a Social perspective, the activity fostered togetherness, enhanced collaboration among employees, and created an inclusive and positive work environment. Various competitions and creative activities encouraged active participation and boosted employee morale. From a Governance perspective, the collaborative implementation across subsidiaries reflected integrated coordination and internal management practices, although challenges remained in operational aspects such as catering management and committee readiness. While the Environmental contribution was still limited, the event holds potential for future development by integrating environmentally friendly elements. Overall, this event highlighted the importance of internal activities in supporting the Company's ESG social pillar. |

| No | Inisiatif/Nama Acara<br>Initiative/Event Name | Point Terkait ESG<br>ESG-Related Points | Hasil Evaluasi<br>Evaluation Results |
|---|---|---|---|
| 6 | HUT HUMI Ke 9<br>HUMI 9th Anniversary | • Keterlibatan karyawan dalam program Donor Darah<br>• HUMI Eco-adventure: activity dengan daun-daun kering<br><br>• Employee involvement in blood donation programs<br>• HUMI Eco-adventure: activities using dried leaves | Perayaan HUT HUMI ke-9 dengan tema "Synergy" menjadi refleksi nyata dari integrasi ESG dalam budaya perusahaan. Dari perspektif Social, rangkaian kegiatan seperti Eco Adventure bersama anak panti asuhan, donor darah, serta berbagai aktivitas internal mencerminkan komitmen perusahaan dalam menciptakan dampak sosial yang positif serta memperkuat employee engagement. Inisiatif ini juga mendukung pengembangan budaya kolaboratif lintas entitas dalam grup. Dari sisi Environmental, kegiatan yang mengedepankan edukasi dan kesadaran lingkungan menjadi bagian dari upaya internalisasi nilai keberlanjutan. Sementara pada aspek Governance, pelaksanaan berbagai program berbasis kompetisi, challenge, dan evaluasi menunjukkan adanya sistem manajemen kegiatan yang terukur dan partisipatif. Tingkat kepuasan karyawan yang relatif tinggi menunjukkan keberhasilan program ini, meskipun terdapat ruang perbaikan dalam desain kegiatan dan peningkatan kualitas pelaksanaan untuk memastikan keberlanjutan dampak ESG secara lebih optimal.<br><br>The 9th HUMI Anniversary celebration with the theme "Synergy" represented a tangible integration of ESG into corporate culture. From a Social perspective, activities such as Eco Adventure with orphanages, blood donation, and various internal programs reflected the Company's commitment to creating positive social impact and strengthening employee engagement. These initiatives also supported collaborative culture development across group entities. From an Environmental perspective, activities emphasizing environmental education and awareness contributed to internalizing sustainability values. From a Governance perspective, the implementation of programs involving competitions, challenges, and evaluations demonstrated structured and participatory management systems. The relatively high level of employee satisfaction indicated the program's success, although there remains room for improvement in activity design and execution quality to ensure more optimal ESG impact sustainability. |

## Evaluasi Komite ESG Atas Penerapan ESG

Rekomendasi ini disusun dalam rangka mendukung implementasi ESG jangka menengah sekaligus memastikan kesiapan HUMI dalam menghadapi tuntutan regulasi dan ekspektasi pasar, maka HUMI perlu mengambil langkah-langkah berikut:

1. Perluasan penggunaan bahan bakar ramah lingkungan pada seluruh armada, khususnya pada armada-armada baru telah dilengkapi dengan teknologi ramah lingkungan (pengurangan emisi melalui teknologi equipment ataupun bahan bakar).
2. Implementasi sistem digital monitoring ESG terintegrasi, dari mulai kapal hingga kantor pusat.
3. Penguatan pelatihan dan awareness ESG untuk seluruh level manajemen.
4. Kesiapan Departemen Accounting untuk HUMI dan Anak Usaha dalam rangka implementasi IFRS yang akan efektif per tanggal 1 Januari 2027.

## Evaluation of the ESG Committee on ESG Implementation

These recommendations are prepared to support the medium-term implementation of ESG and to ensure HUMI's readiness in facing regulatory demands and market expectations. Therefore, HUMI needs to take the following steps:

1. Expanding the use of environmentally friendly fuels across all fleets, particularly ensuring that new fleets are equipped with environmentally friendly technologies (emission reduction through equipment technology and/or fuel).
2. Implementing an integrated ESG digital monitoring system, from vessels to the head office.
3. Strengthening ESG training and awareness across all levels of management.
4. Ensuring the readiness of the Accounting Department for HUMI and its Subsidiaries in preparation for the implementation of IFRS, which will become effective on January 1, 2027.

## Pelatihan dan Peningkatan Kompetensi Komite ESG tahun 2025

Untuk menunjang Komite ESG dalam melaksanakan tugas dan tanggung jawabnya, Perseroan memberikan kesempatan kepada anggota Komite ESG untuk mengikuti program pelatihan dan pengembangan kompetensi, baik yang diselenggarakan oleh internal Perseroan ataupun pihak eksternal.

Sepanjang tahun 2025, anggota ESG telah mengikuti program pelatihan dan pengembangan kompetensi sebagai berikut:

## Training and Competency Development of the ESG Committee in 2025

To support the ESG Committee in carrying out its duties and responsibilities, the Company provides opportunities for ESG Committee members to participate in training and competency development programs, both organized internally by the Company and by external parties.

Throughout 2025, ESG Committee members participated in the following training and competency development programs:

| Tanggal<br>Date | Tema Pelatihan/Konferensi/ Workshop/Seminar<br>Training/Conference/Workshop/Seminar Theme | Lokasi<br>Location | Penyelenggara<br>Organizer |
|---|---|---|---|
| **Dedi Hudayana, Ketua ESG**<br>Dedi Hudayana, Chairman of the ESG Committee | | | |
| Pendidikan ataupun pelatihan yang diikuti oleh Dedi Hudayana sebagai Ketua Komite ESG sepanjang tahun 2025 dapat dilihat di bagian Pelatihan dan Peningkatan Kompetensi Dewan Komisaris.<br>The education and training programs attended by Dedi Hudayana as Chairman of the ESG Committee throughout 2025 are presented in the Board of Commissioners Training and Competency Development section. | | | |
| **Okty Saptarini M, Anggota Komite ESG**<br>Okty Saptarini M, Member of the ESG Committee | | | |
| 5 Januari 2025<br>January 5, 2025 | Tantangan Implementasi ISO 26000 Tentang Tanggung Jawab Sosial dan Lingkungan di Indonesia<br>Challenges in the Implementation of ISO 26000 on Social and Environmental Responsibility in Indonesia | Zoom | KBM |
| 21 Januari 2025<br>January 21, 2025 | Decoding the New Era of Investor Relations | Main Hall | IDX - KitaComm - RAC |
| 22 Januari 2025<br>January 22, 2025 | Sosialiasi implementasi ESG Reporting di Form E020 SPE-IDXnet<br>Socialization of the Implementation of ESG Reporting in Form E020 of SPE-IDXnet | Zoom | IDX |
| 17 Februari 2025<br>February 17, 2025 | IHT-VIBES#2 : HUMI Value Our Power for a Sustainable Growth | Artotel Hotel | In-House |
| 21 Februari 2025<br>February 21, 2025 | The Implementation of the Sustainability Disclosure and Reporting | Zoom | Prodi Ukrida |
| 4 Maret 2025<br>March 4, 2025 | ESG TALK SERIES #2: Integrating PROPER Standards into Sustainability Strategies | Zoom | AEI |
| 7 Maret 2025<br>March 7, 2025 | SIRD #75 – Implementing IFRS S2 in Indonesia's Energy Sector: Assess and Prepare for Reporting on Climate | Zoom | Social Investment |
| 16 April 2025<br>April 16, 2025 | Cost Efficiency Business Masterclass | Hotel Hilton Garden In | UKM Expert ID |
| 28 April 2025<br>April 28, 2025 | Pengenalan Human Rights Due Diligence (HRDD) | Zoom | CESGS |
| 13 Juni 2025<br>June 13, 2025 | IHT-VIBES#4 : ESG 101 & Deep Dive Implementing ESG Roadmap | Artotel Hotel | In-House |
| 18 Juni 2025<br>June 18, 2025 | IHT-VIBES#5 : Business Presentation | Manhattan Hotel | In-House |
| 8 Juli 2025<br>July 8, 2025 | Seminar Emiten 2025, Navigating Global Dynamics : The Resilience of Indonesia's Economic and Financial Systems | Ritz Carlton, PP | KSEI |
| 7-8 Juli 2025<br>July 7 to 8, 2025 | Green HRM for Sustainable Workforce | Zoom | Kelas HR |
| 17-18 Juil 2025<br>July 17 to 18, 2025 | IHT-VIBES#7 : HUMI Values, Program Culture Leader | Bogor | In-House |
| 21 Jul i2025<br>July 21, 2025 | IHT-Introducing TMSA 3 | MLC lantai 26<br>MLC, 26th floor | In-House |
| 31 Juli 2025<br>July 31, 2025 | Webinar Penerapan dan Pemahaman POJK Nomor 14 Tahun 2025<br>Webinar on the Implementation and Understanding of OJK Regulation No. 14 of 2025 | Zoom | AEI |
| 19 Agustus 2025<br>August 19, 2025 | Elevate Employer Branding with AI | Zoom | MarkPlus Institute |
| 19 September 2025<br>September 19, 2025 | ESG TALK SERIES #6: IFRS S2 Governance: The Strategic Role of ESG Committees | Zoom | CESGS - Centre for Environmental, Social & Governance Studies |
| 24 September 2025<br>September 24, 2025 | Webinar Healthy Culture Formula | Zoom | Aksoro |
| 1 Oktober -10 Desember 2025<br>October 1 to December 10, 2025 | IHT-LEAD#3: Directorship Program | Kampus ITB, Jakarta<br>ITB Campus, Jakarta | In-House & SBM ITB |
| 9 Oktober 2025<br>October 9, 2025 | IHT-XPERT#2: AI For HR | MLC lantai 27<br>MLC, 27th Floor | In-House |

| Tanggal<br>Date | Tema Pelatihan/Konferensi/ Workshop/Seminar<br>Training/Conference/Workshop/Seminar Theme | Lokasi<br>Location | Penyelenggara<br>Organizer |
|---|---|---|---|
| 16 Oktober 2025<br>October 16, 2025 | Ocean Centre Workshop#4: Membangun Kapasitas Keselamatan di Industri Kelautan<br>Ocean Centre Workshop #4: Building Safety Capacity in the Maritime Industry | HTMTC | Ocean Centre Indonesia |
| 17 Oktober 2025<br>October 17, 2025 | Etika & Profesionalisme sebagai Narasumber<br>Ethics & Professionalism as a Speaker | Kampus ITB, Jakarta<br>ITB Campus, Jakarta | Direktorat Pendidikan Profesional Berkelanjutan ITB & Better and Co<br>ITB Directorate of Continuing Professional Education & Better and Co |
| 22 Oktober 2025<br>October 22, 2025 | From Sea to Sustainability, HUMI Dialoque sebagai Narasumber<br>From Sea to Sustainability, HUMI Dialogue as a Speaker | Kampus ITB, Bandung<br>ITB Campus, Bandung | ITB |
| 7 November 2025<br>November 7, 2025 | Rated for Growth: Rating, Reputasi, dan Daya Saing Emiten di Era Keberlanjutan<br>Rated for Growth: Ratings, Reputation, and Issuer Competitiveness in the Era of Sustainability | Main Hall | AEI |
| 10 November 2025<br>November 10, 2025 | IHT-XPERT#5 : Awareness ISO/IEC 27001: Sistem Manajemen Keamanan Informasi (ISMS) | MLC lantai 26 | In-House |
| 11 November 2025<br>November 11, 2025 | Hoyer Technical Day | Shangrila Hotel | INSA |
| 27 November 2025<br>November 27, 2025 | IHT XPERT#7 - Performance Appraisal HUMI Group | HTMTC | In-House |
| 1 Desember 2025<br>December 1, 2025 | Webinar "Membangun Sistem Shistleblowing yang Efektif dan Berintegritas Berbasis ISO 37002:2021"<br>Webinar: "Building an Effective and Integrity-Driven Whistleblowing System Based on ISO 37002:2021" | Zoom | ICSA |
| 3 Desember 2025<br>December 3, 2025 | Finance for Non-Finance : Memahami Angka untuk Komunikasi yang Efektif<br>Finance for Non-Finance: Understanding Numbers for Effective Communication | Artotel Jakarta | ICSA |
| 4 Desember 2025<br>December 4, 2025 | Responsible Business Forum 2025 : Anti-Corruption at the Heart of ESG: Driving Sustainable Development and Impact Investment | Main Hall | UN Global Compact Network Indonesia |
| 9 Desember 2025<br>December 9, 2025 | IDX-GRI-AEI : Human Rights Due Diligence | Zoom | GRI-AEI |

## Rencana Kerja Tahun 2026

Pada tahun 2026, Komite ESG berencana kerja untuk menjalankan beberapa hal di antaranya, sebagai berikut:

1. Integrasi ESG lebih mendalam dalam pengambilan keputusan strategis perusahaan.
2. Ekspansi program keberlanjutan ke seluruh armada dan anak usaha operasional.
3. Adopsi teknologi digital untuk pemantauan real-time indikator ESG.
4. Peningkatan pelaporan ESG sesuai standar GRI dan regulasi OJK terbaru.
5. Mengkaji Kebijakan Tata Kelola dan memberikan rekomendasi kepada Dewan Komisaris jika perlu dilakukan perubahan.
6. Laporan Penilaian Mandiri (Self-Assessment) Pelaksanaan Tata Kelola secara berkala untuk posisi Juni 2026 dan Desember 2026.

## Work Plan for 2026

In 2026, the ESG Committee plans to carry out several initiatives, including the following:

1. Deeper integration of ESG into the Company's strategic decision-making.
2. Expansion of sustainability programs across all fleets and operational subsidiaries.
3. Adoption of digital technology for real-time monitoring of ESG indicators.
4. Enhancement of ESG reporting in accordance with GRI standards and the latest OJK regulations.
5. Reviewing governance policies and providing recommendations to the Board of Commissioners if changes are necessary.
6. Conducting periodic self-assessment reports on governance implementation for the positions as of June 2026 and December 2026.

# Organ Pendukung Direksi
## Supporting Organs of the Board of Directors

Direksi tidak memiliki Komite tingkat Direksi yang bertugas untuk membantu Direksi dalam menjalankan kegiatan operasional HUMI.

Dalam menjalankan tugasnya, Direksi Perseroan dibantu oleh organ-organ pendukung di bawah Direksi, yaitu Sekretaris Perusahaan, Internal Audit, Corporate Finance, Accounting & Investor Relations, dan Corporate Pengembangan Usaha

### Sekretaris Perusahaan

Sekretaris Perusahaan HUMI bertugas dan bertanggung jawab dalam memelihara reputasi dengan membangun komunikasi serta hubungan yang baik dengan para Pemangku Kepentingan sekaligus berfungsi sebagai penghubung Perseroan dengan pemangku kepentingan. Sekretaris Perusahaan juga bertanggung jawab untuk memfasilitasi kebutuhan Direksi, dengan memastikan kepatuhan terhadap peraturan perundang-undangan terutama peraturan di bidang pasar modal dan memastikan pelaksanaan Tata Kelola Perusahaan yang Baik.

### Dasar Hukum

HUMI telah mengangkat Okty Saptarini M. sebagai Sekretaris Perusahaan berdasarkan Surat Keputusan Direksi No. 42/ SK/DU-HUMI/X/2023 tanggal 26 Oktober 2023 sebagai pemenuhan POJK No. 35/POJK.04/2014 Pengangkatan tersebut telah dilaporkan kepada OJK pada tanggal 27 Oktober 2023 dan diumumkan kepada publik melalui sistem SPE atau IDXNet (e-reporting) pada tanggal yang sama.

### Masa Jabatan dan Domisili

Arya Mahardhika P. menjabat sebagai Sekretaris Perusahaan efektif sejak 26 Januari 2026 hingga saat ini. Beliau berdomisili di Jakarta, Indonesia.

The Board of Directors does not have any Board-level Committees tasked with assisting in carrying out HUMI's operational activities.

In performing its duties, the Company's Board of Directors is supported by supporting organs under the Board of Directors, namely the Corporate Secretary, Internal Audit, Corporate Finance, Accounting & Investor Relations, and Corporate Business Development

### Corporate Secretary

The Corporate Secretary of HUMI is tasked with and responsible for maintaining the Company's reputation by building effective communication and relationships with Stakeholders, while also serving as a liaison between the Company and its stakeholders. The Corporate Secretary is also responsible for facilitating the needs of the Board of Directors, ensuring compliance with applicable laws and regulations, particularly in the capital market sector, and ensuring the implementation of Good Corporate Governance.

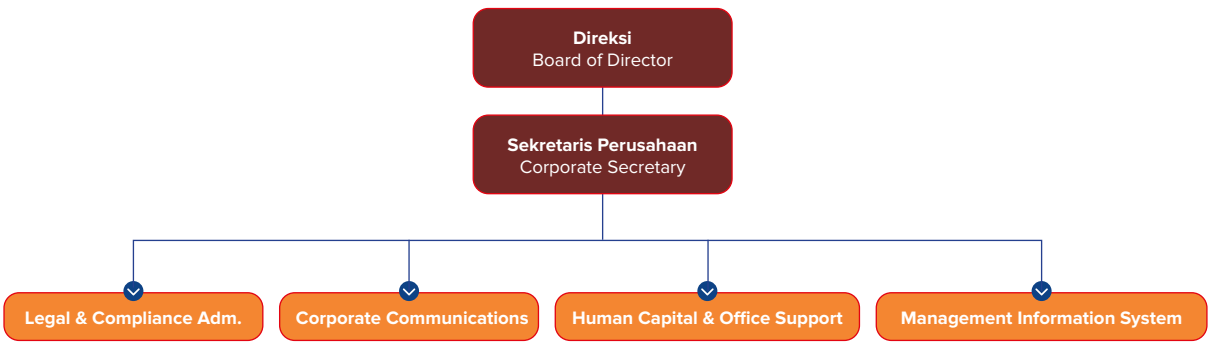
### Legal Basis

HUMI has appointed Okty Saptarini M. as Corporate Secretary based on the Board of Directors Decree No. 42/SK/DU-HUMI/X/2023 dated October 26, 2023 in compliance with POJK No. 35/POJK.04/2014. The appointment was reported to OJK on October 27, 2023 and announced to the public through the SPE system or IDXNet (e-reporting) on the same date.

### Term of Office and Domicile

Arya Mahardhika P. has served as Corporate Secretary effective since January 26, 2026 until present. He is domiciled in Jakarta, Indonesia.

**Struktur dan Kedudukan Sekretaris Perusahaan**
Structure and Position of the Corporate Secretary



## Profil Sekretaris Perusahaan

## Corporate Secretary Profile



# Arya Mahardhika P.

**Sekretaris Perusahaan**
Corporate Secretary

Kewarganegaraan | Citizenship
Indonesia | Indonesian

Usia | Age
41 tahun | 41 years

Domisili | Domicile
Jakarta

| | |
|---|---|
| **Periode Jabatan:**<br>Term of Office: | 26 Januari - sekarang<br>January 26, 2026 - Present |
| **Dasar Pengangkatan**<br>Basis of Appointment | Menjabat sebagai Sekretaris Perusahaan berdasarkan Surat Keputusan Direksi Nomor No. 013/SK/DU-HUMI/I/2026 tanggal 26 Januari 2026.<br>Serves as Corporate Secretary based on the Board of Directors Decree No. 013/SK/DU-HUMI/I/2026 dated January 26, 2026. |
| **Pendidikan**<br>Education | Sarjana (S1) Hukum, Fakultas Hukum Universitas Indonesia (2008)<br>Bachelor of Laws (S1), Faculty of Law, University of Indonesia (2008) |
| **Riwayat Profesi**<br>Riwayat Profesi | • Corporate Secretary PT GTSI Internsional Tbk (2025-2026)<br>• Kepala Legal dan Kepatuhan PT GTSI Internasional Tbk (2023 – 2024)<br>• Senior Associates Aji Wijaya & Co. Lawfirm (2018 – 2023)<br>• Legal Counsel PT Humpuss Intermoda Transportasi Tbk (2014 – 2018) |
| **Rangkap Jabatan**<br>Concurrent Positions | Di Dalam Grup Perseroan : Komisaris PT Jawa Satu Regas (2025 - sekarang)<br>Within the Company's Group : Commissioner PT Jawa Satu Regas (2025 - present)<br>Di Luar Perseroan : tidak ada<br>Outside the Company : none |
| **Hubungan Afiliasi**<br>Affiliation Relationships | Tidak memiliki hubungan afiliasi dengan anggota Direksi dan anggota Dewan Komisaris, serta pemegang saham utama/pengendali.<br>Has no affiliation with members of the Board of Directors and the Board of Commissioners, or with major or controlling shareholders. |

## Tugas dan Tanggung Jawab Sekretaris Perusahaan

Sesuai fungsi yang diembannya, Sekretaris Perusahaan memiliki tugas dan tanggung jawab, antara lain:

1. Sebagai penghubung antara HUMI dengan pemegang saham, regulator, dan pemangku kepentingan lainnya.
2. Memberikan masukan kepada Dewan Komisaris dan Direksi untuk mematuhi ketentuan peraturan perundang-undangan di bidang Pasar Modal.
3. Mengikuti perkembangan Pasar Modal khususnya, dan peraturan perundang-undangan yang berlaku di bidang Pasar Modal.
4. Mengelola program internalisasi Visi, Misi dan Nilai Perusahaan dalam rangka implementasi dari kebijakan pengelolaan dan program penerjemahan Visi, Misi, dan Nilai Perusahaan.
5. Menyusun *stakeholders mapping, stakeholder relationship program* dalam rangka untuk mengimplementasikan kebijakan *stakeholders engagement* sesuai dengan target dan tujuan yang ditetapkan oleh Perusahaan.

## Duties and Responsibilities of the Corporate Secretary

In accordance with its function, the Corporate Secretary has the following duties and responsibilities, among others:

1. Acting as a liaison between HUMI and shareholders, regulators, and other stakeholders.
2. Providing input to the Board of Commissioners and the Board of Directors to ensure compliance with laws and regulations in the capital market sector.
3. Keeping abreast of developments in the capital market in particular, as well as applicable laws and regulations in the capital market sector.
4. Managing the internalization program of the Company's Vision, Mission, and Values as part of the implementation of management policies and programs translating the Vision, Mission, and Values.
5. Preparing stakeholder mapping and stakeholder relationship programs in order to implement stakeholder engagement policies in line with the targets and objectives set by the Company.

6. Menyusun *Roadmap Sustainability* Perusahaan (SP), kebijakan SP, SP *quarterly meeting* sehingga program-program yang tertuang dalam roadmap dapat terlaksana sebagaimana rencana Perusahaan.

7. Membuat dan menyimpan daftar pemegang saham dengan kepemilikan 5% saham atau lebih dan daftar 20 pemegang saham terbesar, serta mengunggah informasi tersebut ke dalam situs web HUMI, menyediakan daftar khusus yang memuat keterangan mengenai saham anggota Dewan Komisaris dan Direksi beserta keluarganya, baik dalam HUMI maupun afiliasinya dan/atau perusahaan lain, yang antara mencakup kepemilikan saham, hubungan bisnis dan peran lain yang menimbulkan benturan kepentingan dengan HUMI, serta mengunggah informasi tersebut dalam situs web HUMI.
8. Menyusun dan melakukan pengkinian pedoman tata kelola dan internalisasinya serta penilaian implementasi tata kelola setiap tahun, pelaksanaan Paparan Publik dan RUPS, penyelenggaraan Rapat Direksi, Komisaris dan/ atau gabungan keduanya beserta risalah rapatnya, laporan berkala dan insidentil yang ditetapkan oleh OJK, termasuk Laporan Tahunan, Laporan Keberlanjutan, Keterbukaan Informasi Perusahaan dalam rangka untuk memenuhi seluruh kepatuhan perusahaan secara tepat waktu.
9. Pengelolaan komunikasi eksternal melalui media relations serta pelaksanaan kegiatan event management baik untuk kebutuhan internal maupun eksternal.
10. Penanganan litigasi, legal counsel program serta compliance administration program yang dimanfaatkan oleh internal Perusahaan sebagai upaya pelayanan hukum yang terintegrasi, termasuk pengkinian dan aktivitas awareness kepatuhan.
11. Efektivitas organisasi, program pengembangan SDM, program remunerasi dan retention serta hubungan industrial dalam rangka tercapainya organisasi yang efektif dan SDM yang produktif bagi holding dan anak usaha/unit usaha.

12. Melakukan pengkinian kebijakan IT, rencana security system dan implementasi keamanan sistem, untuk menunjang kelancaran operasi perusahaan serta pengelolaan helpdesk dalam rangka untuk mencapai peningkatan kepuasan user ICT.
13. Program pengadaan barang dan jasa, laporan identifikasi aset, optimalisasi penggunaan gudang, lingkungan kerja yang kondusif, efektivitas pemanfaatan outsourcing, dan pengelolaan vendor sebagai upaya untuk pengelolaan program umum yang optimal.
14. Pengelolaan program budaya perusahaan agar tingkat awareness karyawan terhadap budaya perusahaan ditingkatkan dan menghasilkan tingkat loyalitas ke perusahaan (sense of belonging).

6. Preparing the Company's Sustainability Roadmap (SP), SP policies, and SP quarterly meetings to ensure that the programs outlined in the roadmap are implemented in accordance with the Company's plans.
7. Preparing and maintaining a list of shareholders with ownership of 5% or more and the list of the 20 largest shareholders, and uploading such information to HUMI's website; maintaining a special register containing information on the share ownership of members of the Board of Commissioners and the Board of Directors and their families, both in HUMI and its affiliates and/or other companies, including share ownership, business relationships, and other roles that may give rise to conflicts of interest with HUMI, and uploading such information to HUMI's website.
8. Preparing and updating governance guidelines and their internalization, as well as assessing governance implementation annually; conducting Public Expose and GMS, organizing meetings of the Board of Directors, Board of Commissioners, and/ or joint meetings including their minutes; preparing periodic and incidental reports as required by OJK, including the Annual Report, Sustainability Report, and disclosure of Company information, in order to ensure full and timely compliance.

9. Managing external communication through media relations as well as organizing event management activities for both internal and external purposes.

10. Handling litigation, legal counsel programs, and compliance administration programs utilized internally as part of integrated legal services, including updates and compliance awareness activities.
11. Ensuring organizational effectiveness, Human Capital development programs, remuneration and retention programs, as well as industrial relations, in order to achieve an effective organization and productive Human Capital for the holding and its subsidiaries/business units.
12. Updating IT policies, security system plans, and implementation of system security to support smooth company operations, as well as managing helpdesk services to enhance ICT user satisfaction.

13. Managing procurement programs for goods and services, asset identification reports, optimization of warehouse utilization, a conducive work environment, effectiveness of outsourcing utilization, and vendor management as part of optimal general program management.
14. Managing corporate culture programs to enhance employee awareness of corporate culture and foster loyalty to the Company (sense of belonging).

## Laporan Pelaksanaan Tugas Sekretaris Perusahaan Tahun 2025

Tahun 2025 menjadi periode penguatan tata kelola Perseroan di tengah dinamika pertumbuhan dan peningkatan kompleksitas bisnis, dengan Sekretaris Perusahaan berperan sebagai pengawal disiplin GCG, kepatuhan, dan transparansi di tingkat holding, dengan melaksanakan tugas dan tanggung jawab sesuai fungsi yang diemban, sebagai berikut:

1. Tingkat kepatuhan regulasi mencapai 100% tanpa sanksi, didukung oleh pemenuhan seluruh kewajiban keterbukaan informasi, penyelenggaraan RUPS, Paparan Publik Tahunan, serta pelaporan kepada regulator yang dilaksanakan tepat waktu.
2. Efektivitas tata kelola tercermin dari terselenggaranya 14 Rapat Direksi (kehadiran 82%), 2 Rapat Dewan Komisaris (kehadiran 100%), dan 38 Rapat Gabungan (kehadiran 97%), yang memastikan kualitas pengambilan keputusan dan pengawasan.
3. Fungsi Legal & Compliance mendukung mitigasi risiko melalui review dokumen hukum dan kontrak, tanpa adanya sanksi hukum maupun regulasi.
4. Penguatan reputasi dan komunikasi korporasi dilakukan melalui konten publikasi dan menghasilkan pemberitaan positif, seiring dengan penyelesaian Laporan Tahunan dan Laporan Keberlanjutan tepat waktu.
5. Transformasi digital terus diperkuat melalui pengembangan aplikasi untuk kebutuhan internal Grup HUMI dan penanganan dari masalah-masalah teknis terkait teknologi informasi yang menjadi kendala operasional.
6. Integrasi keberlanjutan dalam tata kelola ditunjukkan melalui pelaksanaan 19 program ESG pada roadmap tahun pertama dan capaian 83,32% progres roadmap ESG (kategori “Good”), sebagai fondasi pengambilan keputusan jangka panjang.
7. Kinerja Perseroan memperoleh validasi eksternal melalui 13 penghargaan dari berbagai institusi kredibel, mencerminkan konsistensi penerapan tata kelola, integritas bisnis, dan keberlanjutan.
8. Ke depan, Sekretaris Perusahaan akan memperkuat peran holding sebagai policy maker dan facilitator, dengan fokus pada standardisasi kebijakan, integrasi data lintas anak usaha, serta penguatan kapasitas SDM strategis, guna mendukung pertumbuhan Perseroan yang berkelanjutan dan sejalan dengan arahan Dewan Komisaris dan Direksi.

## Report on the Implementation of the Corporate Secretary’s Duties for 2025

The year 2025 marked a period of strengthening the Company’s governance amid the dynamics of growth and increasing business complexity, with the Corporate Secretary playing a role as the guardian of GCG discipline, compliance, and transparency at the holding level, by carrying out duties and responsibilities in accordance with its function, as follows:

1. The level of regulatory compliance reached 100% without sanctions, supported by the fulfillment of all information disclosure obligations, the organization of GMS and the Annual Public Expose, as well as timely reporting to regulators.
2. Governance effectiveness was reflected in the conduct of 14 Board of Directors meetings (82% attendance), 2 Board of Commissioners meetings (100% attendance), and 38 joint meetings (97% attendance), ensuring the quality of decision-making and oversight.
3. The Legal & Compliance function supported risk mitigation through the review of legal documents and contracts, with no legal or regulatory sanctions.
4. Strengthening of corporate reputation and communication was carried out through publication content, resulting in positive media coverage, along with the timely completion of the Annual Report and Sustainability Report.
5. Digital transformation continued to be strengthened through the development of applications for internal needs of the HUMI Group and the resolution of technical issues related to information technology that affected operations.
6. Integration of sustainability into governance was demonstrated through the implementation of 19 ESG programs in the first-year roadmap and the achievement of 83.32% progress of the ESG roadmap (“Good” category), serving as a foundation for long-term decision-making.
7. The Company’s performance received external validation through 13 awards from various credible institutions, reflecting consistent implementation of governance, business integrity, and sustainability.
8. Going forward, the Corporate Secretary will strengthen the holding’s role as policy maker and facilitator, focusing on policy standardization, cross-subsidiary data integration, and strengthening strategic Human Capital capacity, to support sustainable growth of the Company in line with the direction of the Board of Commissioners and the Board of Directors.

| Nama dan Jabatan<br>Name and Position | Tanggal<br>Date | Tema Pelatihan/Konferensi/ Workshop/Seminar<br>Training/Conference/Workshop/Seminar Theme | Lokasi<br>Location | Penyelenggara<br>Organizer |
|---|---|---|---|---|
| Arya Mahardhika P.<br>(Sekretaris Perusahaan)<br>(Corporate Secretary) | 17 Februari 2025<br>February 17, 2025 | HUMI Values - Our Power of Sustainable Growth | Arthotel | Dunamis |
| | 13 Juni 2025<br>June 13, 2025 | IHT VIBES#4 ESG 101 | Arthotel Mangkuluhur | Institute for Sustainability and Agility (ISA) |
| | 11-12 Juli 2025<br>July 11-12, 2025 | Culture Leader | Grand Capitol Ballroom, 5th floor, Manhattan Hotel Jakarta | Postinc |
| | 31 Oktober 2025<br>October 31, 2025 | Legal Drafting | MLC Lantai 27 | HUMI |
| | 14 November 2025<br>November 14, 2025 | Behavior Leadership Program | Aston Hotel Sentul | GTSI |
| | 15 November 2025<br>November 15, 2025 | Behavior Leadership Program | Aston Hotel Sentul | GTSI |

**Okty Saptarini M**
Sekretaris Perusahaan Periode 1 Januari 2025 - 26 Januari 2026
Corporate Secretary for the period January 1, 2025 - January 26, 2026

Pendidikan ataupun pelatihan yang diikuti oleh Okty Saptarini M. sebagai Sekretaris Perusahaan dapat dilihat di bagian Pelatihan dan Peningkatan Kompetensi Komite ESG
The education and/or training attended by Okty Saptarini M. as Corporate Secretary can be seen in the Training and Competency Development of the ESG Committee section.

## Pelaksanaan Keterbukaan Informasi Tahun 2025

Dalam rangka mendukung keterbukaan informasi kepada publik, Sekretaris Perusahaan telah menyampaikan informasi kepada masyarakat melalui media massa, situs web BEI dan situs web HUMI dengan menggunakan Bahasa Indonesia dan Inggris, serta menyampaikan laporan secara berkala maupun insidentil kepada BEI dan OJK sebagai berikut:

## Implementation of Information Disclosure in 2025

In order to support public information disclosure, the Corporate Secretary has conveyed information to the public through mass media, the IDX website, and the HUMI website in both Indonesian and English, as well as submitted periodic and incidental reports to IDX and OJK as follows:

| No. | Jenis Laporan<br>Type of Report | Periode Laporan<br>Reporting Period | Jumlah<br>Total |
|---|---|---|---|
| Laporan Berkala<br>Periodic Reports | | | |
| 1 | Laporan Keuangan<br>Financial Statements | 2025 | 4 |
| 2 | Laporan Registrasi Pemegang Efek<br>Securities Holder Registration Report | 2025 | 13 |
| 3 | Laporan Tahunan & Laporan Keberlanjutan<br>Annual Report & Sustainability Report | 2025 | 3 |
| 4 | Laporan KAP/AP<br>Public Accounting Firm/Public Accountant Report | 2025 | 1 |
| 5 | Paparan Publik<br>Public Expose | 2025 | 1 |
| 6 | RUPS<br>GMS | 2025 | 13 |
| Laporan Insidentil<br>Incidental Reports | | | |
| 1 | Laporan Penggunaan Dana Penawaran Umum<br>Report on the Use of Public Offering Proceeds | 2025 | 2 |
| 2 | Laporan Informasi Material<br>Material Information Report | 2025 | 35 |
| 3 | Perubahan Organ Dewan Komisaris dan Direksi<br>Changes in the Board of Commissioners and Board of Directors | 2025 | 0 |

| No. | Jenis Laporan<br>Type of Report | Periode Laporan<br>Reporting Period | Jumlah<br>Total |
|---|---|---|---|
| 4 | Perubahan KAP/AP<br>Changes in Public Accounting Firm/Public Accountant | 2025 | 1 |
| 5 | Tanggapan Permintaan Penjelasan<br>Response to Requests for Clarification | 2025 | 10 |
| 6 | Iklan<br>Advertisements | 2025 | 0 |

## Akses Informasi dan Data Perusahaan

Dalam rangka menjunjung tinggi prinsip-prinsip keterbukaan informasi kepada publik dan kepatuhan terhadap regulasi, Perseroan memberikan kemudahan akses informasi dan data perusahaan bagi para pemangku kepentingan, antara lain mengenai jasa bisnis operasi, kinerja keuangan, dan pelaksanaan tata kelola perusahaan, melalui berbagai kanal komunikasi yang tersedia termasuk media sosial, situs web, email blast dan paparan publik bagi pemegang saham dan publik, siaran pers, serta kanal komunikasi khusus internal untuk karyawan HUMI. Selain itu, Perseroan juga selalu melakukan pelaporan informasi dan fakta material melalui sistem pelaporan elektronik (SPE-IDXNet) kepada Otoritas Jasa Keuangan (OJK) dan Bursa Efek Indonesia (BEI).

Untuk mendapatkan informasi lebih rinci mengenai Perseroan, masyarakat umum dan investor dapat menghubungi:

Sekretaris Perusahaan dan/atau Investor Relations
PT Humpuss Maritim Internasional Tbk.
Mangkuluhur City Tower One Lantai 27 Jl. Jend. Gatot Subroto Kav. 1-3 Jakarta 12930, Indonesia
Telepon : +62 21 395 06655
E-mail : corpsec@humi.co.id

1. **Investor Relations**
   Berkaitan dengan penyediaan akses informasi dan data perusahaan, HUMI memiliki unit kerja Investor Relations yang memiliki tanggung jawab untuk membangun reputasi HUMI melalui pengembangan hubungan dan komunikasi dengan investor baik secara interaktif maupun penyampaian informasi secara berkala. Unit kerja Investor Relations berperan mengkomunikasikan informasi yang relevan dan memfasilitasi para investor dalam proses pengambilan keputusan investasi, termasuk untuk menanamkan persepsi dan ekspektasi investor terkait strategi, prospek bisnis, serta kinerja operasional dan keuangan HUMI.

## Access to Company Information and Data

In order to uphold the principles of public information disclosure and regulatory compliance, the Company provides easy access to company information and data for stakeholders, including information on business operation services, financial performance, and the implementation of corporate governance, through various available communication channels such as social media, the Company's website, email blasts, and public exposes for shareholders and the public, press releases, as well as dedicated internal communication channels for HUMI employees. In addition, the Company continuously reports material information and facts through the electronic reporting system (SPE-IDXNet) to the Financial Services Authority (OJK) and the Indonesia Stock Exchange (IDX).

For more detailed information regarding the Company, the general public and investors may contact:

Corporate Secretary and/or Investor Relations
PT Humpuss Maritim Internasional Tbk.
Mangkuluhur City Tower One, 27th Floor
Jl. Jend. Gatot Subroto Kav. 1-3
Jakarta 12930, Indonesia
Telephone: +62 21 395 06655
Email: corpsec@humi.co.id

1. **Investor Relations**
   In relation to providing access to company information and data, HUMI has an Investor Relations unit responsible for building HUMI's reputation through the development of relationships and communication with investors, both interactively and through periodic information disclosure. The Investor Relations unit plays a role in communicating relevant information and facilitating investors in the investment decision-making process, including shaping investor perceptions and expectations regarding HUMI's strategy, business prospects, and operational and financial performance.

Tugas dan tanggung jawab Investor Relations adalah sebagai berikut:

a. Menyiapkan materi presentasi kinerja HUMI untuk keperluan pelaksanaan pertemuan analis, Paparan Publik dalam rangka menjamin keterbukaan.
b. Transparansi informasi perusahaan baik informasi keuangan maupun non keuangan serta strategi HUMI.
c. Komunikasi kinerja HUMI kepada pihak eksternal seperti investor, analis, dan pelaku pasar modal lainnya.
d. Mengelola komunikasi dan korespondensi dengan investor, analis, perusahaan sekuritas, dan lembaga pemeringkat.
e. Menjaga kerahasiaan informasi dan tidak memanfaatkan informasi rahasia tersebut untuk kepentingan pribadi maupun keuntungan pihak tertentu lainnya.
f. Berkoordinasi dengan Sekretaris Perusahaan untuk penyusunan, penerbitan, dan distribusi Laporan Tahunan kepada seluruh pemangku kepentingan.
g. Penyediaan data dan informasi mengenai kinerja HUMI melalui situs web, antara lain Laporan keuangan bulanan dan triwulan, Laporan Tahunan yang merupakan laporan komprehensif untuk umum dan pemangku kepentingan atas pencapaian kinerja, bisnis dan aktivitas lain HUMI.

The duties and responsibilities of Investor Relations are as follows:

a. Preparing HUMI performance presentation materials for analyst meetings and Public Expose to ensure transparency.
b. Ensuring transparency of company information, both financial and non-financial, as well as HUMI's strategy.
c. Communicating HUMI's performance to external parties such as investors, analysts, and other capital market participants.
d. Managing communication and correspondence with investors, analysts, securities companies, and rating agencies.
e. Maintaining confidentiality of information and not using such confidential information for personal interest or the benefit of other parties.
f. Coordinating with the Corporate Secretary in the preparation, publication, and distribution of the Annual Report to all stakeholders.
g. Providing data and information regarding HUMI's performance through the Company's website, including monthly and quarterly financial reports, and the Annual Report as a comprehensive report for the public and stakeholders on HUMI's performance achievements, business, and other activities.

**2. Media Sosial**

HUMI memiliki dan mengelola 4 akun media sosial yang berfungsi sebagai media penyampaian informasi aktivitas HUMI seperti brand, jasa yang dihasilkan, tips, serta informasi lainnya. Beberapa media sosial tersebut juga memberikan respons terhadap pertanyaan follower baik yang sudah menjadi maupun belum menjadi pemegang saham HUMI.

HUMI juga menggunakan media sosial sebagai bentuk transparansi informasi terkait aktivitas keuangan dan operasional HUMI. Ke-4 akun media sosial HUMI, tersebut sebagai berikut:

**2. Social Media**

HUMI owns and manages four social media accounts that function as channels for disseminating information on HUMI's activities, such as its brand, services, tips, and other relevant information. Some of these social media platforms also respond to inquiries from followers, both those who are already shareholders and those who are not.

HUMI also utilizes social media as a form of transparency in conveying information related to its financial and operational activities. The four HUMI social media accounts are as follows:

| | |
|---|---|
| LinkedIn<br>**HUMI - PT Humpuss Maritim Internasional Tbk** | Instagram<br>**Humpussmaritim** |
| Facebook<br>**Humpuss Maritim Internasional** | Youtube<br>**Lighthouse Seafarer Network** |

**3. Siaran Pers**

HUMI juga melakukan aktivitas hubungan baik dengan media massa melalui beragam aktivitas,

**3. Press Releases**

HUMI also maintains strong relationships with mass media through various activities, including

termasuk pendistribusian siaran pers, menjadi salah satu prioritas utama HUMI. Diyakini bahwa media massa memiliki peranan penting dalam perjalanan, pertumbuhan dan perkembangan, dan pencapaian HUMI ke depan.

Sepanjang tahun 2025, HUMI telah mengeluarkan 13 siaran pers. Judul dan isi lengkap seluruh siaran pers HUMI dapat diakses di https://www.humi.co.id.

the distribution of press releases, which is one of HUMI's main priorities. It is believed that mass media plays an important role in HUMI's journey, growth, development, and future achievements.

Throughout 2025, HUMI issued 13 press releases. The titles and full content of all HUMI press releases can be accessed at https://www.humi.co.id.

| No | Tema Siaran pers<br>Press Release Theme | Jumlah Distribusi Siaran Pers<br>Number of Press Releases Distributed |
|---|---|---|
| 1 | Perusahaan<br>Company | 2 |
| 2 | Keuangan<br>Finance | 2 |
| 3 | Commercial | 6 |
| 4 | ESG | 3 |
| | **Jumlah**<br>Total | **13** |

## Unit Internal Audit

Fungsi Audit Internal Perseroan dilaksanakan oleh Unit Internal Audit yang bertanggung jawab langsung kepada Direktur Utama. Unit Internal Audit memiliki peran strategis dalam mendukung pencapaian kinerja Perseroan melalui proses audit. Unit Internal Audit berperan dalam pencegahan fraud, deteksi fraud, dan investigasi fraud. Unit Internal Audit memiliki akses langsung kepada Komite Audit untuk mengkoordinasikan dan mengelola informasi yang berkaitan dengan kegiatan dan hasil audit. Penetapan Kepala Unit Internal Audit di Perseroan mengacu pada Surat Keputusan Direksi No. 014/SK/DU-HUMI/I/2026.

## Dasar Hukum

Penunjukan Unit Internal Audit Perseroan berlandaskan pada ketentuan POJK No. 56/POJK.04/2015 tentang Pembentukan dan Pedoman Penyusunan Piagam Unit Internal Audit HUMI dan Piagam Unit Internal Audit HUMI.

## Piagam Audit Internal

Dalam menjalankan tugas dan tanggung jawabnya, Unit Internal Audit berpedoman pada Piagam Internal Audit yang bersifat mengikat bagi setiap anggota Unit Internal Audit. Piagam tersebut telah diperbaharui dan disetujui oleh Direksi dan Dewan Komisaris pada tanggal 3 Maret 2026, dan telah diunggah ke situs web Perseroan, www.humi.co.id.

## Internal Audit Unit

The Company's Internal Audit function is carried out by the Internal Audit Unit, which reports directly to the President Director. The Internal Audit Unit has a strategic role in supporting the achievement of the Company's performance through the audit process. The Internal Audit Unit plays a role in fraud prevention, fraud detection, and fraud investigation. The Internal Audit Unit has direct access to the Audit Committee to coordinate and manage information related to audit activities and results. The appointment of the Head of the Internal Audit Unit in the Company refers to the Board of Directors Decree No. 014/SK/DU-HUMI/I/2026.

## Legal Basis

The appointment of the Company's Internal Audit Unit is based on POJK No. 56/POJK.04/2015 concerning the Establishment and Guidelines for the Preparation of the Internal Audit Unit Charter of HUMI and the HUMI Internal Audit Unit Charter.

## Internal Audit Charter

In carrying out its duties and responsibilities, the Internal Audit Unit refers to the Internal Audit Charter, which is binding on all members of the Internal Audit Unit. The Charter was updated and approved by the Board of Directors and the Board of Commissioners on March 3, 2026, and has been uploaded to the Company's website, www.humi.co.id.

Adapun isi dari Piagam Internal Audit adalah sebagai berikut:

1. Pendahuluan.
2. Pernyataan Visi & Misi Unit Audit Internal.
3. Tujuan dan Ruang Lingkup Pekerjaan.
4. Struktur dan Kedudukan Unit Audit Internal.
5. Independensi.
6. Tugas dan Tanggung Jawab Unit Audit Internal.
7. Wewenang Unit Audit Internal.
8. Kode Etik Unit Audit Internal.
9. Penutup.

The contents of the Internal Audit Charter are as follows:

1. Introduction.
2. Vision & Mission Statement of the Internal Audit Unit.
3. Objectives and Scope of Work.
4. Structure and Position of the Internal Audit Unit.
5. Independence.
6. Duties and Responsibilities of the Internal Audit Unit.
7. Authority of the Internal Audit Unit.
8. Code of Conduct of the Internal Audit Unit.
9. Closing.

## Pihak yang Mengangkat dan Memberhentikan Kepala Audit Internal

Unit Internal Audit dipimpin oleh Kepala Audit Internal, diangkat dan diberhentikan oleh Direktur Utama atas persetujuan Dewan Komisaris. Setiap pengangkatan, penggantian, dan pemberhentian Kepala Unit Internal Audit Perseroan, wajib diberitahukan kepada OJK. HUMI telah mengangkat Hadi Supratomo sebagai Kepala Internal Audit berdasarkan Surat Keputusan Direksi No. 014/SK/DU-HUMI/I/2026 sebagai pemenuhan POJK No. 56/POJK.04/2015. Pengangkatan tersebut telah dilaporkan kepada OJK dan kepada publik melalui sistem SPE atau IDXNet (e-reporting) pada tanggal yang sama, tertera pada situs web HUMI (www.humi.co.id).

## Party Responsible for the Appointment and Dismissal of the Head of Internal Audit

The Internal Audit Unit is led by the Head of Internal Audit, who is appointed and dismissed by the President Director with the approval of the Board of Commissioners. Every appointment, replacement, and dismissal of the Head of the Company's Internal Audit Unit must be notified to OJK. HUMI has appointed Hadi Supratomo as Head of Internal Audit based on the Board of Directors Decree No. 014/SK/DU-HUMI/I/2026 in compliance with POJK No. 56/POJK.04/2015. The appointment has been reported to OJK and to the public through the SPE system or IDXNet (e-reporting) on the same date, as stated on HUMI's website (www.humi.co.id).

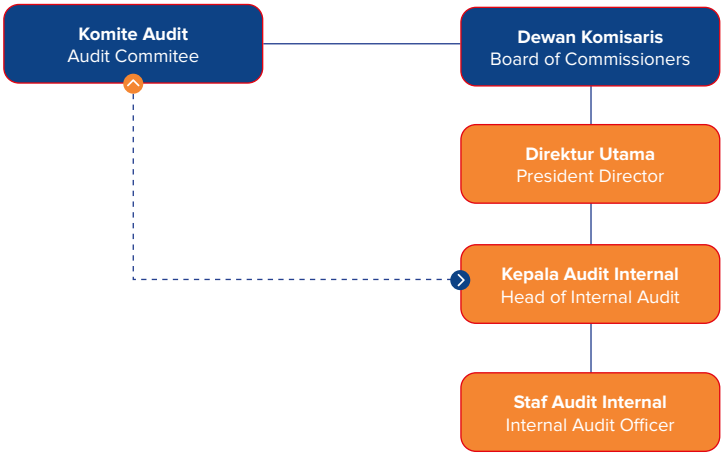
## Struktur dan Kedudukan Kepala Unit Audit Internal

Kepala Audit Internal bertanggung jawab langsung kepada Direktur Utama dan secara tidak langsung kepada Dewan Komisaris melalui Komite Audit. Garis pelaporan tidak langsung kepada Komite Audit melalui pertemuan rutin untuk membahas isu-isu terkait pengendalian internal dan manajemen risiko dengan struktur sebagai berikut:

## Structure and Position of the Head of the Internal Audit Unit

The Head of Internal Audit reports directly to the President Director and indirectly to the Board of Commissioners through the Audit Committee. The indirect reporting line to the Audit Committee is carried out through regular meetings to discuss issues related to internal control and risk management, with the following structure:

**Struktur Unit Internal Audit**
Structure of Internal Audit Unit



## Independensi dan Persyaratan Audit Internal

Unit Internal Audit merupakan fungsi advisor/penasihat yang mempunyai kondisi bebas dari situasi yang dapat menurunkan kemampuan aktivitas internal auditor untuk dapat melaksanakan tanggung jawabnya secara tidak memihak dalam Perusahaan. Untuk itu, Unit Internal Audit:

1. Bertanggung jawab langsung kepada Direktur Utama dan independen terhadap setiap unit kerja di Grup HUMI.
2. Tidak terlibat langsung dalam kegiatan operasional Perusahaan sehari-hari.
3. Tidak diperkenankan perangkapan tugas dan jabatan auditor internal dan pelaksana dalam Unit Audit Internal dari pelaksanaan kegiatan operasional perusahaan baik di Emiten atau perusahaan publik maupun Anak atau Unit Usaha perusahaannya.

## Tugas dan Tanggung Jawab Audit Internal

Unit Audit Internal memiliki tugas dan tanggung jawab, sebagaimana yang tertuang dalam Piagam Audit Internal, sebagai berikut :

1. Menyusun dan melaksanakan Rencana Kerja Audit Internal Tahunan (RKAT).
2. Menguji dan mengevaluasi pelaksanaan pengendalian internal dan sistem manajemen risiko sesuai dengan kebijakan manajemen.
3. Melakukan pemeriksaan dan penilaian atas efisiensi dan efektivitas di bidang keuangan, akuntansi, operasional, sumber daya manusia, pemasaran, teknologi informasi, dan kegiatan lainnya.
4. Memberikan saran perbaikan dan informasi yang objektif tentang kegiatan yang diperiksa pada semua tingkat manajemen.
5. Membuat laporan hasil audit dan menyampaikan laporan tersebut kepada Direktur Utama dan Dewan Komisaris.
6. Memantau, menganalisis, dan melaporkan pelaksanaan tindak lanjut perbaikan yang disarankan.
7. Menyusun program untuk mengevaluasi Quality Assurance kegiatan audit internal yang dilakukan.

## Independence and Requirements of Internal Audit

The Internal Audit Unit functions as an advisory body that must remain free from situations that may impair the ability of internal audit activities to carry out their responsibilities objectively within the Company. Therefore, the Internal Audit Unit:

1. Reports directly to the President Director and is independent from all work units within the HUMI Group.
2. Is not directly involved in the Company's day-to-day operational activities.
3. Is prohibited from holding concurrent roles or positions between internal auditors and operational executors within the Internal Audit Unit in carrying out the Company's operational activities, whether in the Issuer or public company, as well as in its Subsidiaries or Business Units.

## Duties and Responsibilities of Internal Audit

The Internal Audit Unit has the following duties and responsibilities, as stipulated in the Internal Audit Charter:

1. Preparing and implementing the Annual Internal Audit Work Plan (RKAT).
2. Testing and evaluating the implementation of internal control and risk management systems in accordance with management policies.
3. Conducting audits and assessments of efficiency and effectiveness in finance, accounting, operations, human resources, marketing, information technology, and other activities.
4. Providing recommendations for improvement and objective information on audited activities at all levels of management.
5. Preparing audit reports and submitting them to the President Director and the Board of Commissioners.
6. Monitoring, analyzing, and reporting the implementation of follow-up actions on recommended improvements.
7. Preparing programs to evaluate the Quality Assurance of internal audit activities carried out.

## Profil Kepala Unit Audit Internal



# Hadi Supratomo

**Kepala Unit Internal Audit**
Head of Internal Audit Unit

Kewarganegaraan | Citizenship
Indonesia | Indonesian

Usia | Age
46 tahun | 46 years

Domisili | Domicile
Depok, Jawa Barat, Indonesia

| | |
|---|---|
| **Periode Jabatan:**<br>Term of Office: | 1 Februari 2026 s.d Sekarang<br>February 1, 2026 – Present |
| **Dasar Pengangkatan**<br>Basis of Appointment | Menjabat sebagai Ketua Unit Audit Internal sejak 1 Februari 2026 berdasarkan Surat Keputusan Direksi No. 014/SK/DU-HUMI/I/2026.<br>Serves as Head of the Internal Audit Unit since February 1, 2026 based on the Board of Directors Decree No. 014/SK/DU-HUMI/I/2026. |
| **Pendidikan**<br>Education | • Sarjana (S1) Ekonomi di Universitas Indonesia, Jakarta (tahun lulus);<br>• Diploma III (D3) Akuntansi, Sekolah Tinggi Akuntansi Negara (STAN) (tahun lulus)<br>• Bachelor's Degree (S1) in Economics, University of Indonesia, Jakarta (year of graduation);<br>• Diploma III (D3) in Accounting, State College of Accountancy (STAN) (year of graduation) |
| **Riwayat Profesi**<br>Riwayat Profesi | • Head of Risk Management, PT GTS Internasional Tbk (Mei 2023 – 2026)<br>• Head of Internal Audit, PT GTS Internasional Tbk (Mei 2023 – 2026)<br>• Audit Manager, KAP Lukman dan Sarifuddin (Oktober 2016 – 2023)<br>• Finance Manager, PT Sun Televisi Network / iNews TV – MNC Group (September 2010 – Oktober 2016)<br>• Finance Manager, Hasnur Group (Juli 2008 – September 2010)<br>• Internal Audit Manager, PT Thames PAM Jaya (Januari 2007 – Juli 2008)<br>• Finance Analyst, Kementerian Keuangan Republik Indonesia (Oktober 2001 – Desember 2006)<br>• Head of Risk Management, PT GTS Internasional Tbk (May 2023 – Present)<br>• Head of Internal Audit, PT GTS Internasional Tbk (May 2023 – Present)<br>• Audit Manager, KAP Lukman dan Sarifuddin (October 2016 – 2023)<br>• Finance Manager, PT Sun Televisi Network / iNews TV – MNC Group (September 2010 – October 2016)<br>• Finance Manager, Hasnur Group (July 2008 – September 2010)<br>• Internal Audit Manager, PT Thames PAM Jaya (January 2007 – July 2008)<br>• Finance Analyst, Ministry of Finance of the Republic of Indonesia (October 2001 – December 2006) |
| **Rangkap Jabatan**<br>Concurrent Positions | Di Dalam Grup Perseroan: Tidak ada<br>Within the Company's Group: None<br>Di Luar Perseroan: Tidak ada<br>Outside the Company: None. |
| **Hubungan Afiliasi**<br>Affiliation Relationships | Tidak memiliki hubungan afiliasi dengan anggota Direksi dan anggota Dewan Komisaris, serta pemegang saham utama/pengendali.<br>Has no affiliation with members of the Board of Directors or the Board of Commissioners, or with major or controlling shareholders. |



# Darmawan Prihardiyanto

**Kepala Unit Internal Audit**
Head of Internal Audit Unit

| Kewarganegaraan \| Citizenship | Usia \| Age | Domisili \| Domicile |
|---|---|---|
| Indonesia \| Indonesian | 51 tahun \| 51 years | Jakarta |

| | |
|---|---|
| **Periode Jabatan:**<br>Term of Office: | 30 Desember 2025 s.d 27 Januari 2026<br>December 30, 2025 – January 27, 2026 |
| **Dasar Pengangkatan**<br>Basis of Appointment | Menjabat sebagai Ketua Unit Audit Internal sejak 30 Desember 2025 berdasarkan Surat Keputusan Direksi Nomor 065/SK/DU-HUMI/XII/2025.<br>Has served as Head of the Internal Audit Unit since December 30, 2025, pursuant to Board of Directors Decision No. 065/SK/DU-HUMI/XII/2025. |
| **Pendidikan**<br>Education | S1 Universitas Prof Dr Moestopo<br>Bachelor's Degree, Prof. Dr. Moestopo University |
| **Riwayat Profesi**<br>Riwayat Profesi | • Direktorat Jenderal Pajak - Kementerian Keuangan RI (1996 - 2005)<br>• PT. San Miguel Indonesia Food & Beverage (2005 - 2008)<br>• PT. Humpuss Intermoda Transportasi Tbk (2008 - 2022)<br>• PT. Humpuss Maritim Indonesia (2022-Sekarang)<br>• Directorate General of Taxes - Ministry of Finance of the Republic of Indonesia (1996 - 2005)<br>• PT. San Miguel Indonesia Food & Beverage (2005 - 2008)<br>• PT. Humpuss Intermoda Transportasi Tbk (2008 - 2022)<br>• PT. Humpuss Maritim Indonesia (2022-Present) |
| **Rangkap Jabatan**<br>Concurrent Positions | Di Dalam Grup Perseroan: Tidak ada<br>Within the Company's Group: None<br>Di Luar Perseroan: tidak ada<br>Outside the Company: none |
| **Hubungan Afiliasi**<br>Affiliation Relationships | Tidak adanya hubungan afiliasi dengan anggota Direksi dan anggota Dewan Komisaris lainnya, serta pemegang saham utama/pengendali.<br>No affiliation with members of the Board of Directors, members of the Board of Commissioners, or the main/controlling shareholders. |



# Rahadian Agung Nugroho

**Kepala Unit Internal Audit**
Head of Internal Audit Unit

Kewarganegaraan | Citizenship
Indonesia | Indonesian

Usia | Age
59 tahun | 59 years

Domisili | Domicile
Jakarta

| | |
|---|---|
| **Periode Jabatan:**<br>Term of Office: | 26 September 2022 s.d 30 Desember 2025<br>September 26, 2022 – December 30, 2025 |
| **Dasar Pengangkatan**<br>Basis of Appointment | Menjabat sebagai Ketua Unit Audit Internal sejak 26 September 2022 berdasarkan Surat Keputusan Direksi Nomor 007/Direksi-HUMI/IX/2022.<br>Serves as Head of the Internal Audit Unit since September 26, 2022 based on the Board of Directors Decree No. 007/Direksi-HUMI/IX/2022. |
| **Pendidikan**<br>Education | • Sarjana (S1) Akuntansi di Universitas Trisakti, Jakarta (1990);<br>• Master Business Administration (S2) bidang Accounting and Finance di Mastricht School of Management (MSM) di Maastrich University (RVB), Netherlands (1994).<br>• Bachelor's Degree (S1) in Accounting, Trisakti University, Jakarta (1990);<br>• Master of Business Administration (S2) in Accounting and Finance, Maastricht School of Management (MSM), Maastricht University (RVB), Netherlands (1994). |
| **Riwayat Profesi**<br>Riwayat Profesi | • Manajer Keuangan dan Pajak PT Humpuss Intermoda Transportasi Tbk. (2012-2022).<br>• Manajer Akunting di PT Humpuss Transportasi Kimia (2009-2012).<br>• Manajer Akunting Humpuss Sea Transport Ltd., (2009).<br>• Manajer Akunting di PT Humpuss Aromatik (1997-2009).<br>• Asisten Manajer Keuangan di PT Humpuss (1994-1997).<br>• Asisten Manajer Keuangan di Tupperware Indonesia (PT Imawi Benjaya) (1993-1994).<br>• Internal Auditor di PT Bank Summa (1989-1992).<br>• Finance and Tax Manager, PT Humpuss Intermoda Transportasi Tbk. (2012–2022).<br>• Accounting Manager, PT Humpuss Transportasi Kimia (2009–2012).<br>• Accounting Manager, Humpuss Sea Transport Ltd. (2009).<br>• Accounting Manager, PT Humpuss Aromatik (1997–2009).<br>• Assistant Finance Manager, PT Humpuss (1994–1997).<br>• Assistant Finance Manager, Tupperware Indonesia (PT Imawi Benjaya) (1993–1994).<br>• Internal Auditor, PT Bank Summa (1989–1992). |
| **Rangkap Jabatan**<br>Concurrent Positions | Di Dalam Grup Perseroan: Tidak ada<br>Within the Company's Group: None<br>Di Luar Perseroan: Tidak ada<br>Outside the Company: None |
| **Hubungan Afiliasi**<br>Affiliation Relationships | Tidak memiliki hubungan afiliasi dengan anggota Direksi dan anggota Dewan Komisaris lainnya, serta pemegang saham utama/pengendali.<br>No affiliation with members of the Board of Directors, members of the Board of Commissioners, or the main/controlling shareholders. |

## Ruang Lingkup Unit Audit Internal

Berdasarkan tujuan utama dibentuknya Unit Internal Audit, yaitu untuk menguji dan mengevaluasi apakah kerangka kerja proses manajemen risiko, pengendalian dan tata kelola perusahaan telah memadai dan berfungsi secara baik, juga untuk memberikan saran atau rekomendasi kepada Direktur Utama dan manajemen unit kerja untuk memperbaiki manajemen risiko, pengendalian internal dan tata kelola perusahaan, dengan ruang lingkup pekerjaan Unit Internal Audit, meliputi:

## Profile of the Head of the Internal Audit Unit
## Scope of the Internal Audit Unit

Based on the primary objective of establishing the Internal Audit Unit, which is to test and evaluate whether the framework of risk management processes, control, and corporate governance is adequate and functioning effectively, as well as to provide advice or recommendations to the President Director and management of work units to improve risk management, internal control, and corporate governance, the scope of work of the Internal Audit Unit includes:

1. Pengujian dan evaluasi efektivitas pelaksanaan pengendalian internal di Grup HUMI dengan mengadaptasi *Internal Control Framework* COSO (Committee of Sponsoring Organizations of the Treadway Commission).
2. Evaluasi terkait pelaksanaan pengendalian internal yang meliputi: Lingkungan Pengendalian *(Control Environment)*, Identifikasi dan Penilaian Risiko *(Identification & Risk Assessment)*, Kegiatan Pengendalian *(Control Activities)*, Informasi dan Komunikasi *(Information & Communication)* dan Kegiatan Pemantauan *(Monitoring Activities)*.
3. Evaluasi kepatuhan kepada ketentuan dan peraturan perundang-undangan yang berlaku di kapal dan di Grup HUMI.
4. Evaluasi efektivitas kebijakan sistem dan prosedur yang berlaku di kapal, dan di Grup HUMI serta memberikan rekomendasi perbaikan.
5. Melaksanakan audit khusus/investigasi yang ditugaskan oleh Direktur Utama.
6. Memberian konsultasi kepada Direktur Utama dan atau Pimpinan Unit Kerja untuk mendorong peningkatan kinerja dan atau ketaatan kepada ketentuan yang berlaku.

1. Testing and evaluating the effectiveness of internal control implementation within the HUMI Group by adopting the COSO Internal Control Framework (Committee of Sponsoring Organizations of the Treadway Commission).
2. Evaluating the implementation of internal control, which includes: Control Environment, Identification & Risk Assessment, Control Activities, Information & Communication, and Monitoring Activities.
3. Evaluating compliance with applicable laws and regulations on vessels and within the HUMI Group.
4. Evaluating the effectiveness of policies, systems, and procedures applicable on vessels and within the HUMI Group, and providing recommendations for improvement.
5. Conducting special audits/investigations as assigned by the President Director.
6. Providing consultation to the President Director and/or Heads of Work Units to encourage performance improvement and/or compliance with applicable regulations.

## Kode Etik Internal Auditor

Unit Internal Audit Perseroan selalu bekerja untuk memastikan bahwa sistem pengendalian internal dilaksanakan secara efektif dan efisien dengan penerapan prosedur pengendalian sesuai dengan Manual Kerja dan Piagam Internal Audit Perseroan. Sebagai acuan ke arah global best practices, Unit Internal Audit juga menggunakan standar dan kode etik yang diterbitkan oleh Institute of Internal Auditor (IIA), yaitu:

1. **Integritas**
   Integritas auditor internal membentuk kepercayaan dan oleh karenanya menjadi dasar untuk menyandarkan terhadap pertimbangannya.
2. **Objektivitas**
   Auditor internal menerapkan objektivitas profesional yang tinggi dalam memperoleh, mengevaluasi, dan mengkomunikasikan informasi tentang kegiatan yang dilakukan. Serta melakukan penilaian yang seimbang atas segala hal yang relevan dan tidak terpengaruh secara tidak semestinya oleh kepentingan pribadi atau oleh pihak lain dalam memberikan pertimbangan.
3. **Kerahasiaan**
   Auditor internal menghonnati nilai dan kepemilikan infonnasi yang diterimanya dan tidak mengungkap infonnasi tersebut tanpa kewenangan yang sah, kecuali diharuskan oleh hukum.

## Code of Conduct of Internal Auditors

The Company's Internal Audit Unit consistently works to ensure that the internal control system is implemented effectively and efficiently through the application of control procedures in accordance with the Company's Work Manual and Internal Audit Charter. As a reference toward global best practices, the Internal Audit Unit also adopts the standards and code of conduct issued by the Institute of Internal Auditors (IIA), namely:

1. **Integrity**
   The integrity of internal auditors establishes trust and thus provides the basis for reliance on their judgment.
2. **Objectivity**
   Internal auditors apply a high level of professional objectivity in obtaining, evaluating, and communicating information about the activities reviewed. They make balanced assessments of all relevant matters and are not unduly influenced by personal interests or by others in forming judgments.
3. **Confidentiality**
   Internal auditors respect the value and ownership of the information they receive and do not disclose such information without proper authority, unless required by law.

4. **Kompetensi**
   Auditor internal menerapkan pengetahuan, keterampilan dan pengalaman yang diperlukan dalarn memberikan jasa audit internal.

4. **Competence**
   Internal auditors apply the knowledge, skills, and experience necessary in performing internal audit services.

## Sumber Daya Manusia dan Sertifikasi Profesi

Mengacu pada Piagam Audit Internal, maka jumlah karyawan Unit Audit Internal Perseroan sekurang-kurangnya terdiri dari 1 (satu) orang Ketua dan 1 (satu) orang anggota. Per 31 Desember 2025, jumlah karyawan Unit Audit Internal HUMI tercatat sebanyak 2 (dua) orang dengan rincian sebagai berikut:

## Human Capital and Professional Certification

Referring to the Internal Audit Charter, the number of employees in the Company's Internal Audit Unit consists of at least 1 (one) Head and 1 (one) member. As of December 31, 2025, the number of employees in HUMI's Internal Audit Unit was recorded at 2 (two) people, with details as follows:

| Jabatan<br>Position | Jumlah Karyawan (orang)<br>Number of Employees (persons) |
|---|---|
| Kepala Unit Audit Internal<br>Head of Internal Audit Unit | 1 |
| Anggota Audit Internal<br>Internal Audit Member | 1 |
| **Jumlah**<br>Total | **2** |

## Pelatihan dan Peningkatan Kompetensi Unit Audit Internal Tahun 2025

Dalam rangka meningkatkan pengetahuan dan pemahaman untuk membantu pelaksanaan tugasnya pada tahun 2024, para karyawan Unit Audit Internal Perseroan mengikuti beberapa program pendidikan dan pelatihan di bidang terkait sebagai berikut:

## Training and Competency Development of the Internal Audit Unit in 2025

In order to enhance knowledge and understanding to support the implementation of their duties in 2024, employees of the Company's Internal Audit Unit participated in several education and training programs in relevant fields as follows:

| Nama dan Jabatan<br>Name and Position | Tanggal<br>Date | Program yang Diikuti<br>Program Attended | Lokasi<br>Location | Penyelenggara<br>Organizer |
|---|---|---|---|---|
| Rahadian Agung Nugroho | 11 Februari 2025<br>February 11, 2025 | ISO 37301:2021 | Mangkuluhur City | ACM |
| | 8 Mei 2025<br>May 8, 2025 | Risk Management | Zoom | Upskillz |
| | 13 Juni 2025<br>June 13, 2025 | ESG 101 & Deep Dive ESG Roadmap | Artotel | ISA |
| | 2 Juli 2025<br>July 2, 2025 | Job Evaluation | MLC | Pungki Purnadi |
| | 11-12 Juli 2025<br>July 11–12, 2025 | Culture Leader,Humi Value for sustianable Growth | Hotel Neo Sentul | Dunamis |
| | 19-20 Juli 2025<br>July 19–20, 2025 | ISO 9001 & Internal Audit | Zoom | Lembaga Consulting |
| | 04-08 Agustus 2025<br>August 4–8, 2025 | Lead Auditor Course ISO 9001-2015 | Zoom | BSI Training Academy |
| | 17 Oct 2025<br>October 17, 2025 | Building Bisnis Patnership | Manhattan Hotel | Manhattan Hotel |
| | 31 Oktober 2025<br>October 31, 2025 | Legal Drafting | Art Hotel | Legal HUMI |
| | 10 November 2025<br>November 10, 2025 | Awareness ISO/IEC 27001 (ISMS) | MLC | DRRC-UI |
| | 20 November 2025<br>November 20, 2025 | Asuransi Kapal<br>Ship Insurance | MLC | PT.MCO Prima Indonesia |

| Nama dan Jabatan<br>Name and Position | Tanggal<br>Date | Program yang Diikuti<br>Program Attended | Lokasi<br>Location | Penyelenggara<br>Organizer |
|---|---|---|---|---|
| Rahadian Agung Nugroho | 27 November 2025<br>November 27, 2025 | Strategic Performance Management System | ETSI Kalibata | Pungki Purnadi |
| | 19-20 Juli 2025<br>July 19–20, 2025 | ISO 9001 & Internal Audit | Zoom | Lembaga Consulting |
| | 04-08 Agustus 2025<br>August 4–8, 2025 | Lead Auditor Course ISO 9001-2015 | Zoom | BSI Training Academy |
| | 17 Oct 2025<br>October 17, 2025 | Building Bisnis Patnership | Manhattan Hotel | Manhattan Hotel |
| Hadi Supratomo | 17 Februari 2025<br>February 17, 2025 | HUMI Values - Our Power of Sustainable Growth | Arthotel | Dunamis |
| | 13 Juni 2025<br>June 13, 2025 | IHT VIBES#4 ESG 101 | Arthotel Mangkuluhur | Institute for Sustainability and Agility (ISA) |
| | 13 Juni 2025<br>June 13, 2025 | IHT VIBES#4 ESG 101 | Arthotel Mangkuluhur | Institute for Sustainability and Agility (ISA) |
| | 18 Juni 2025<br>June 18, 2025 | IHT VIBES#5 - Powerfull Presentation Skill | Manhattan Hotel | Postinc.id & Bicara Project |
| | 16-17 Juni 2025<br>June 16-17, 2025 | Indonesian Gas/LNG Industry Two Days Course Basic 2025 | Marriott Hotel, Yogyakarta | Indonesia Gas Society (IGS) |
| | 11-12 Juli 2025<br>July 11-12, 2025 | Culture Leader | Grand Capitol Ballroom, 5th floor, Manhattan Hotel Jakarta | Postinc |
| | 7 Oktober 2025<br>October 7, 2025 | Training Awareness ISO Terintegrasi & Internal Audit Berbasis ISO 19011 | MLC Lantai 26 | GTSI |
| | 8 Oktober 2025<br>October 8, 2025 | Training Awareness ISO Terintegrasi & Internal Audit Berbasis ISO 19011 | MLC Lantai 26 | GTSI |
| | 8-9 November 2025<br>November 8-9, 2025 | Professional Forensic Auditor Training Certification | Online | Revolution Mind Indonesia |
| | 14 November 2025<br>November 14, 2025 | Behavior Leadership Program | Aston Hotel Sentul | GTSI |
| | 15 November 2025<br>November 15, 2025 | Behavior Leadership Program | Aston Hotel Sentul | GTSI |
| | 27 November 2025<br>November 27, 2025 | Performance Appraisal | HTMTC - Universitas Trilogi | HUMI |

## Laporan Kegiatan Unit Audit Internal Tahun 2025

Sepanjang tahun 2025, Unit Audit Internal telah melakukan 13 kegiatan audit.

Sekilas uraian laporan pelaksanaan tugas/kegiatan Unit Audit Internal di sepanjang tahun 2025

Adapun realisasi pelaksanaan kegiatan audit tergambar dalam tabel berikut:

## Internal Audit Unit Activity Report for 2025

Throughout 2025, the Internal Audit Unit carried out 13 audit activities.

Sekilas uraian laporan pelaksanaan tugas/kegiatan Unit Audit Internal di sepanjang tahun 2025

The realization of audit activities is presented in the following table:

| No. | Objek Audit<br>Audit Object | Kegiatan Audit Internal<br>Internal Audit Activity | Mulai<br>Start | Selesai<br>End | Jumlah Temuan<br>Number of Findings |
|---|---|---|---|---|---|
| 1 | Audit Human Capital<br>Human Capital Audit | Audit Human Capital di PT PCS Internasional<br>Human Capital Audit at PT PCS Internasional | Jan-25 | Apr-25 | 7 |

| No. | Objek Audit<br>Audit Object | Kegiatan Audit Internal<br>Internal Audit Activity | Mulai<br>Start | Selesai<br>End | Jumlah Temuan<br>Number of Findings |
|---|---|---|---|---|---|
| 2 | Audit Sistem Manajemen Keselamatan<br>Safety Management System Audit | Audit Sistem Manajemen Keselamatan di Kapal Semar 24<br>Safety Management System Audit on Vessel Semar | Feb-25 | Feb-25 | 4 |
| 3 | Audit Internal ISO<br>ISO Internal Audit | Audit Internal ISO 9001; 14001; 45001; 37301 (Cross Audit antar departement)<br>Internal Audit ISO 9001; 14001; 45001; 37301 (Cross-audit between departments) | Feb-25 | Mar-25 | 15 |
| 4 | Audit Operasional<br>Operational Audit | Audit Operasional Docking Kapal Griya Enim di PT PCS Internasional<br>Operational Audit of Docking of Vessel Griya Enim at PT PCS Internasional | Mei-25 | Jun-25 | 7 |
| 5 | Audit Operasional<br>Operational Audit | Audit Pelaksanaan Planned Maintenance System Kapal Griya Enim di PT PCS Internasional<br>Audit of Planned Maintenance System Implementation for Vessel Griya Enim at PT PCS Internasional | Mei-25 | Jun-25 | 6 |
| 6 | Audit Operasional<br>Operational Audit | Audit Cargo pada saat Muat (Loading) dan Bongkar (Discharge) pada kapal Griya Sunda di PT PCS Internasional<br>Cargo Audit during Loading and Discharge on Vessel Griya Sunda at PT PCS Internasional | Juli-25 | Sep-25 | 18 |
| 7 | Penugasan Khusus<br>Special Assignment | Penugasan Khusus atas Hilangnya Rudder Blade Kapal Semar 77 di PT PCS Internasional<br>Special Assignment on the Loss of Rudder Blade of Vessel Semar 77 at PT PCS Internasional | Sep-25 | Nov-25 | 5 |
| 8 | Audit Human Capital<br>Human Capital Audit | Audit Human Capital di PT PCS Internasional<br>Human Capital Audit at PT PCS Internasional | Jan-25 | Apr-25 | 7 |
| 9 | Audit Sistem Manajemen Keselamatan<br>Safety Management System Audit | Audit Sistem Manajemen Keselamatan di Kapal Semar 24<br>Safety Management System Audit on Vessel Semar | Feb-25 | Feb-25 | 4 |
| 10 | Audit Internal ISO<br>ISO Internal Audit | Audit Internal ISO 9001; 14001; 45001; 37301 (Cross Audit antar departement)<br>Internal Audit ISO 9001; 14001; 45001; 37301 (Cross-audit between departments) | Feb-25 | Mar-25 | 15 |

| No. | Objek Audit (Pendampingan)<br>Audit Object (Advisory) | Kegiatan Audit Internal<br>Internal Audit Activity | Mulai<br>Start | Selesai<br>End |
|---|---|---|---|---|
| 1 | Reviu Employment Kontrak pada kapal existing<br>Review of Employment Contracts on existing vessels | Reviu Kontrak untuk Employment Kapal Back to Back di PT PCS Internasional<br>Review of Contracts for Back-to-Back Vessel Employment at PT PCS Internasional | Mei-25 | Sep-25 |
| 2 | Reviu Prosedur CAPEX<br>Review of CAPEX Procedures | Reviu Prosedur Pengelolaan Belanja Modal (CAPEX)<br>Review of Capital Expenditure (CAPEX) Management Procedures | Sep-25 | Nov-25 |
| 3 | Reviu Implementasi Odoo<br>Review of Odoo Implementation | Reviu Implementasi Pelaksanaan ERP Odoo<br>Review of ERP Odoo Implementation | Nov-25 | Des-25 |

## Frekuensi Rapat Unit Audit Internal dengan Direksi, Dewan Komisaris, dan/atau Komite Audit

Unit Audit Internal juga berpartisipasi sebagai peserta rapat ataupun menyampaikan presentasi dalam rapat Direksi, Dewan Komisaris dan Komite Audit dengan frekuensi kehadiran sepanjang tahun 2025.

## Frequency of Internal Audit Unit Meetings with the Board of Directors, Board of Commissioners, and/or Audit Committee

The Internal Audit Unit also participates as a meeting attendee or delivers presentations in meetings of the Board of Directors, Board of Commissioners, and Audit Committee, with attendance frequency throughout 2025.

**Rekapitulasi Kehadiran Unit Audit Internal pada Rapat Tahun 2025**
Recapitulation of Internal Audit Unit Attendance at Meetings in 2025

| | Jumlah Rapat<br>Number of Meetings | Jumlah Kehadiran<br>Number of Attendance | % Kehadiran<br>Attendance % |
|---|---|---|---|
| Rapat dengan Direksi<br>Meetings with the Board of Directors | 4 | 4 | 100,00 |
| Rapat dengan Dewan Komisaris dan/atau Komite Audit<br>Meetings with the Board of Commissioners and/or Audit Committee | 4 | 4 | 100,00 |
| **Rata-rata Kehadiran**<br>Average Attendance | | | **100,00** |

## Evaluasi Kinerja Unit Audit Internal

Evaluasi kinerja dari Internal Audit dilakukan dalam melihat pencapaian rencana penugasan pada tahun 2025 dengan realisasi penugasan dan Laporan Audit. Pada tahun 2025 persentase realisasi penugasan mencapai sekitar .....%. Evaluasi Kinerja juga dilakukan secara berkala dengan melakukan koordinasi bersama Komite Audit yang berada di bawah Dewan Komisaris setiap tahun.

## Performance Evaluation of the Internal Audit Unit

The performance evaluation of the Internal Audit Unit is conducted by assessing the achievement of the 2025 assignment plan against the realization of assignments and Audit Reports. In 2025, the realization rate of assignments reached approximately .....%. Performance evaluation is also carried out periodically through coordination with the Audit Committee under the Board of Commissioners each year.

## Rencana Kerja Tahun 2026

Unit Kerja Audit Internal bertanggung jawab menyusun Rencana Kerja Pengawasan Tahunan (RKPT) tahun 2026 berbasis risiko (Risk Based Audit) yang dikomunikasikan kepada Direksi untuk mendapatkan persetujuan. Berikut RKPT tahun 2026 yang mencakup fungsi audit internal yaitu assurance:

## Work Plan for 2026

The Internal Audit Unit is responsible for preparing the 2026 Annual Supervisory Work Plan (RKPT) based on Risk-Based Audit, which is communicated to the Board of Directors for approval. The following is the 2026 RKPT covering the internal audit function, namely assurance:

| No | Kegiatan Audit<br>Audit Activity | Perusahaan<br>Company | Rencana Pelaksanaan<br>Implementation Plan |
|---|---|---|---|
| 1 | Audit Internal ISO Integrasi (ISO 9001: Sistem Manajemen Mutu, ISO 14001: Sistem Manajemen Lingkungan, ISO 45001: Sistem Manajemen Kesehatan dan Keselamatan Kerja / K3, ISO 37301: Sistem Manajemen Kepatuhan)<br>Integrated ISO Internal Audit (ISO 9001: Quality Management System, ISO 14001: Environmental Management System, ISO 45001: Occupational Health and Safety Management System, ISO 37301: Compliance Management System) | HUMI | Mei<br>May |
| 2 | Monitoring TL Hasil Audit tahun 2026<br>Monitoring of the 2026 Audit Findings | Grup HUMI<br>HUMI Group | Juni-Juli<br>June-July |
| 3 | Audit Operasional PT HTC<br>Operational Audit of PT HTC | PT HTC | Agustus<br>August |
| 4 | Reviu Monitoring RKAP<br>Review of the Annual Budget Plan (RKAP) Monitoring | Grup HUMI<br>HUMI Group | Juli-Agustus<br>July-August |
| 5 | Evaluasi Pengelolaan Operasional PT MCSI<br>Evaluation of PT MCSI's Operational Management | PT PCSI dan PT MCSI | Agustus-September<br>August-September |
| 6 | Audit Operasional PT PCSI<br>Operational Audit of PT PCSI | PT PCSI | Agustus-Oktober<br>August-October |
| 7 | Audit atas Pencatatan Pendapatan<br>Audit of Revenue Recognition | Grup HUMI<br>HUMI Group | November-Desember<br>November-December |
| 8 | Monitoring Tindak Lanjut Management Letter EY 2025<br>Monitoring of Follow-Up Actions on the EY 2025 Management Letter | Grup HUMI<br>HUMI Group | April-Desember |
| 9 | Penugasan Khusus dari Direksi<br>Special Assignment from the Board of Directors | - | Sesuai adanya permintaan |

# Sistem Manajemen Risiko
## Risk Management System

Dalam menjalankan kegiatan usaha, Perseroan menyadari bahwa risiko merupakan bagian yang tidak terpisahkan dalam setiap kegiatan operasionalnya dan dapat mempengaruhi hasil usaha dan kinerja Perseroan. Karena itu, penerapan manajemen risiko menjadi semakin penting bagi gerak langkah HUMI dalam menjalankan usahanya.

In conducting its business activities, the Company recognizes that risk is an inseparable part of every operational activity and may affect the Company's business results and performance. Therefore, the implementation of risk management has become increasingly important for HUMI in carrying out its business activities.

Manajemen risiko membantu pengambilan keputusan dengan mempertimbangkan ketidakpastian dan pengaruhnya terhadap pencapaian tujuan strategis Perseroan. Menyadari akan risiko-risiko yang dihadapi, Perseroan secara proaktif berusaha untuk meningkatkan kemampuan manajemen risiko di Perseroan. Untuk dapat memperoleh legitimasi di seluruh organisasi, kebijakan penerapan manajemen risiko perlu ditegaskan melalui komitmen manajemen yang disesuaikan dengan aturan yang berlaku.

Risk management supports decision-making by considering uncertainties and their impact on achieving the Company's strategic objectives. Recognizing the risks faced, the Company proactively strives to enhance its risk management capabilities. To obtain legitimacy across the organization, the implementation of risk management policies must be reinforced through management commitment in accordance with applicable regulations.

Tujuan utama penerapan manajemen risiko adalah menjaga kelangsungan bisnis untuk jangka panjang dengan memastikan pasokan produk yang konsisten dan andal kepada pelanggan untuk menjaga pertumbuhan di masa depan dan memastikan manfaat yang cukup kepada pemegang saham.

The primary objective of implementing risk management is to maintain long-term business sustainability by ensuring a consistent and reliable supply of products to customers, supporting future growth, and ensuring adequate returns for shareholders.

Mengacu dengan kerangka kerja tata perusahaan yang diterbitkan oleh OJK, tanggung jawab untuk manajemen risiko terletak terutama pada Direksi, sementara Dewan Komisaris melakukan pengawasan. Komite Manajemen mendukung fungsi pengawasan ini dan memberi nasihat kepada Direksi untuk mengidentifikasi, menilai, dan memitigasi risiko.

Referring to the corporate governance framework issued by OJK, responsibility for risk management primarily lies with the Board of Directors, while the Board of Commissioners performs a supervisory role. The Management Committee supports this oversight function and provides advice to the Board of Directors in identifying, assessing, and mitigating risks.

### Dasar Hukum

Penunjukan Unit Manajemen Risiko Perseroan berlandaskan pada ketentuan POJK berikut ini :

1. POJK Nomor 33/POJK.04/2014 tentang Direksi dan Dewan Komisaris Emiten atau Perusahaan Publik. Dalam Pasal 14, disebutkan bahwa Direksi wajib menyusun dan memelihara sistem pengendalian internal dan manajemen risiko yang memadai.

2. POJK Nomor 21/POJK.04/2015 tentang Penerapan Pedoman Tata Kelola Perusahaan Terbuka. Regulasi ini mewajibkan perusahaan memiliki fungsi manajemen risiko di bawah Direksi atau Komite di bawah Dewan Komisaris.

### Legal Basis

The establishment of the Company's Risk Management Unit is based on the following POJK provisions:

1. POJK Number 33/POJK.04/2014 concerning the Board of Directors and the Board of Commissioners of Issuers or Public Companies. In Article 14, it is stated that the Board of Directors is required to establish and maintain an adequate internal control system and risk management.
2. POJK Number 21/POJK.04/2015 concerning the Implementation of Public Company Corporate Governance Guidelines. This regulation requires companies to have a risk management function under the Board of Directors or a committee under the Board of Commissioners.

## Implementasi Sistem Manajemen Risiko

Perseroan melalui Direksi telah menetapkan Kebijakan Manajemen Risiko sebagai acuan dalam pencapaian Tujuan Jangka Panjang Perseroan dan Pedoman Manajemen Risiko sebagai komitmen penerapan manajemen risiko secara luas dan terintegrasi di seluruh level dan jenjang organisasi. Kebijakan ini ditetapkan guna mendukung kepastian pencapaian tujuan jangka panjang Perseroan, serta memberikan aplikasi kerangka kerja manajemen risiko yang sistematis dan terukur sesuai dengan persyaratan internasional.

Kebijakan Manajemen Risiko Perseroan mengacu pada Kerangka Terintegrasi COSO-ERM (Committee of Sponsoring Organizations - Enterprise Risk Management Integrated Framework). COSO-ERM mengatur seluruh kegiatan yang ada di seluruh jajaran manajemen mulai dari atas hingga unit-unit bisnis Perseroan.

## Kerangka Kerja Manajemen Risiko

Kerangka kerja Manajemen Risiko Perseroan mengacu pada COSO-ERM yang telah diperbaharui pada tahun 2017, dengan penyempurnaan sebagai berikut:

1. Lebih jelas menghubungkan manajemen risiko Perusahaan dengan banyaknya aspek ekspektasi Pemangku Kepentingan.
2. Posisi risiko dalam konteks kinerja organisasi, bukan sebagai subyek yang terisolasi/terpisah.
3. Memungkinkan organisasi untuk mengantisipasi risiko dengan lebih baik sehingga organisasi dapat mengetahui risiko lebih dahulu bahwa perubahan menciptakan peluang bukan hanya potensi hambatan/krisis saja.
4. Pembaharuan COSO-ERM tahun 2017 juga memberi penekanan yang lebih kuat tentang bagaimana manajemen risiko Perusahaan menginformasikan strategi dan kinerja.

Kerangka kerja Manajemen Risiko COSO-ERM yang telah diperbarui tergambar dalam diagram berikut:

## Implementation of the Risk Management System

The Company, through the Board of Directors, has established a Risk Management Policy as a reference for achieving the Company's Long-Term Objectives and Risk Management Guidelines as a commitment to implementing risk management comprehensively and in an integrated manner across all levels of the organization. This policy is established to support the assurance of achieving the Company's long-term objectives, as well as to provide a systematic and measurable risk management framework in accordance with international standards.

The Company's Risk Management Policy refers to the COSO-ERM Integrated Framework (Committee of Sponsoring Organizations – Enterprise Risk Management Integrated Framework). COSO-ERM governs all activities across all levels of management, from top management to the Company's business units.

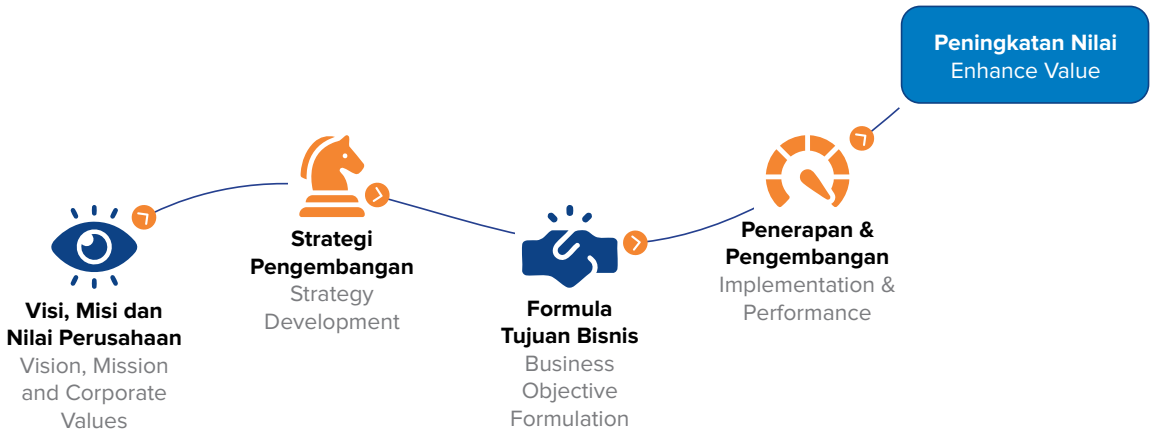
## Risk Management Framework

The Company's Risk Management framework refers to COSO-ERM, which was updated in 2017, with the following enhancements:

1. A clearer linkage between the Company's risk management and the various aspects of Stakeholder expectations.
2. The positioning of risk within the context of organizational performance, rather than as an isolated subject.
3. Enabling the organization to better anticipate risks so that it can identify risks in advance, recognizing that change creates opportunities, not merely potential obstacles or crises.
4. The 2017 COSO-ERM update also places stronger emphasis on how the Company's risk management informs strategy and performance.

The updated COSO-ERM Risk Management framework is illustrated in the following diagram:

**Kerangka Kerja Manajemen Risiko**
Risk Management Framework




Kerangka manajemen risiko COSO-ERM tahun 2017, adalah seperangkat prinsip yang disusun dalam 5 (lima) komponen yang saling terkait, yaitu:

The COSO-ERM risk management framework (2017) is a set of principles organized into 5 (five) interrelated components, namely:

| | |
|---|---|
| **Tata Kelola dan Budaya Organisasi**<br>Governance and Organizational Culture | Tanggung jawab pengawasan manajemen risiko organisasi. Budaya Organisasi berkaitan dengan nilai-nilai etika, perilaku yang diinginkan dilakukan di organisasi, dan pemahaman risiko dalam organisasi/entitas.<br>Oversight responsibility for the organization's risk management. Organizational culture relates to ethical values, expected behaviors within the organization, and the understanding of risk within the organization/entity. |
| **Strategi dan Penentuan Tujuan**<br>Strategy and Objective Setting | 1. Manajemen risiko organisasi, strategi dan penetapan tujuan bekerja secara bersama-sama dalam proses perencanaan strategis.<br>2. Selera risiko (risk appetite) ditentukan dan diselaraskan dengan strategi. Risk appetite is defined and aligned with strategy.<br>3. Tujuan bisnis menempatkan strategi ke dalam praktik dalam bentuk mengidentifikasi, menilai, dan menanggapi risiko.<br>1. Enterprise risk management, strategy, and objective setting work together in the strategic planning process.<br>2. Risk appetite is determined and aligned with strategy.<br>3. Business objectives translate strategy into practice through identifying, assessing, and responding to risks. |
| **Kinerja**<br>Performance | Risiko yang dapat mempengaruhi pencapaian strategi dan tujuan bisnis perlu diidentifikasi dan dinilai. Risiko diprioritaskan berdasarkan tingkat keparahannya dalam konteks selera risiko. Organisasi kemudian memilih respon risiko dan mendasarkan pengambilan risiko pada asumsi perhitungan jumlah risiko yang telah dibuat. Hasil dari proses ini dilaporkan kepada pemangku kepentingan risiko kunci<br>Risks that may affect the achievement of strategy and business objectives must be identified and assessed. Risks are prioritized based on their severity in the context of risk appetite. The organization then selects risk responses and bases risk-taking on calculated risk assumptions. The results of this process are reported to key risk stakeholders. |
| **Kajian dan Revisi**<br>Review and Revision | Dengan mengkaji kinerja entitas, organisasi dapat mempertimbangkan seberapa berfungsinya komponen manajemen risiko Perusahaan dari waktu ke waktu dengan melihat perubahan substansial serta revisi apa yang diperlukan<br>By reviewing the entity's performance, the organization can consider how effectively the Company's risk management components function over time, taking into account substantial changes and determining what revisions are necessary. |
| **Informasi, Komunikasi, dan Pelaporan**<br>Information, Communication, and Reporting | Manajemen risiko organisasi memerlukan proses berkesinambungan untuk memperoleh dan berbagi informasi yang diperlukan dari sumber internal dan eksternal yang mengalir ke atas, ke bawah dan di seluruh organisasi.<br>Enterprise risk management requires an ongoing process to obtain and share necessary information from internal and external sources that flows upward, downward, and across the organization. |

Kelima komponen dalam kerangka Manajemen Risiko COSO-ERM (versi 2017) ini didukung oleh seperangkat prinsip.

The five components in the COSO-ERM Risk Management framework (2017 version) are supported by a set of principles.

Dengan mengikuti prinsip-prinsip tersebut dapat memberikan manajemen dan dewan pengawas harapan bahwa organisasi memahami dan berusaha mengelola risiko yang terkait dengan strategi dan tujuan bisnisnya.

By adhering to these principles, management and the supervisory board can have reasonable assurance that the organization understands and strives to manage risks associated with its strategy and business objectives.

**20 prinsip COSO-ERM (versi 2017)**
20 Principles of COSO-ERM (2017 version)

| | |
|---|---|
| **Tata Kelola dan Budaya Organisasi**<br>Governance and Organizational Culture | • Melakukan Pengawasan Risiko oleh Dewan: Dewan komisaris harus aktif memantau strategi dan tata kelola risiko.<br>• Menetapkan Struktur Operasional: Menentukan bagaimana unit-unit organisasi beroperasi untuk menjalankan strategi.<br>• Mendefinisikan Budaya yang Diinginkan: Menanamkan nilai-nilai etika dan perilaku sadar risiko.<br>• Menunjukkan Komitmen pada Nilai Inti: Menyelaraskan tindakan nyata dengan nilai perusahaan.<br>• Menarik, Mengembangkan, dan Mempertahankan Individu yang Kompeten: Memastikan SDM memiliki kapabilitas mengelola risiko.<br>• Risk Oversight by the Board: The Board of Commissioners must actively monitor risk strategy and governance<br>• Establishing Operating Structure: Determining how organizational units operate to execute the strategy.<br>• Defining the Desired Culture: Instilling ethical values and risk-aware behavior.<br>• Demonstrating Commitment to Core Values: Aligning actions with the Company's values.<br>• Attracting, Developing, and Retaining Competent Individuals: Ensuring Human Capital has the capability to manage risk. |
| **Strategi dan Penentuan Tujuan**<br>Strategy and Objective Setting | • Menganalisis Konteks Bisnis: Memahami lingkungan eksternal dan internal yang mempengaruhi profil risiko.<br>• Mendefinisikan Selera Risiko (Risk Appetite): Menentukan seberapa besar risiko yang berani diambil perusahaan demi menciptakan nilai.<br>• Mengevaluasi Strategi Alternatif: Menilai risiko yang melekat pada setiap pilihan strategi sebelum dipilih.<br>• Merumuskan Tujuan Bisnis: Memastikan tujuan bisnis spesifik selaras dengan strategi dan selera risiko.<br>• Analyzing Business Context: Understanding external and internal environments that affect the risk profile<br>• Defining Risk Appetite: Determining the level of risk the Company is willing to take to create value.<br>• Evaluating Alternative Strategies: Assessing inherent risks in each strategic option before selection.<br>• Formulating Business Objectives: Ensuring business objectives are aligned with strategy and risk appetite. |
| **Kinerja**<br>Performance | • Mengidentifikasi Risiko: Menemukan risiko-risiko baru yang muncul selama operasional.<br>• Menilai Tingkat Keparahan Risiko (Severity): Mengukur dampak dan kemungkinan terjadinya risiko.<br>• Memprioritaskan Risiko: Fokus pada risiko yang paling mengancam pencapaian target.<br>• Mengimplementasikan Respons Risiko: Memilih aksi (menghindari, menerima, memitigasi, atau membagi risiko).<br>• Mengembangkan Pandangan Portofolio: Melihat risiko secara agregat di tingkat seluruh organisasi, bukan hanya per departemen.<br>• Identifying Risks: Identifying emerging risks during operations.<br>• Assessing Risk Severity: Measuring the impact and likelihood of risks.<br>• Prioritizing Risks: Focusing on risks that most threaten the achievement of objectives.<br>• Implementing Risk Responses: Selecting actions (avoid, accept, mitigate, or share risks).<br>• Developing a Portfolio View: Viewing risks in aggregate across the organization, not only by department. |
| **Kajian dan Revisi**<br>Review and Revision | • Menilai Perubahan Substansial: Mendeteksi perubahan besar di pasar atau teknologi yang mengubah profil risiko.<br>• Meninjau Risiko dan Kinerja: Mengevaluasi apakah kinerja perusahaan sesuai target meski ada risiko.<br>• Mengupayakan Perbaikan dalam ERM: Terus menyempurnakan proses manajemen risiko.<br>• Assessing Substantial Changes: Detecting significant changes in the market or technology that alter the risk profile.<br>• Reviewing Risk and Performance: Evaluating whether performance aligns with targets despite risks.<br>• Pursuing Improvements in ERM: Continuously enhancing risk management processes. |
| **Informasi, Komunikasi, dan Pelaporan**<br>Information, Communication, and Reporting | • Memanfaatkan Sistem Informasi: Menggunakan teknologi untuk mendukung pengelolaan data risiko.<br>• Mengomunikasikan Informasi Risiko: Memastikan setiap level karyawan memahami tanggung jawab risikonya.<br>• Melaporkan Risiko, Budaya, dan Kinerja: Memberikan laporan yang transparan kepada pemangku kepentingan (investor, regulator).<br>• Leveraging Information Systems: Using technology to support risk data management.<br>• Communicating Risk Information: Ensuring all levels of employees understand their risk responsibilities.<br>• Reporting on Risk, Culture, and Performance: Providing transparent reporting to stakeholders (investors, regulators). |

Dengan mengikuti prinsip-prinsip tersebut Direksi dan Dewan Komisaris memahami dan berusaha mengelola risiko yang terkait dengan strategi dan tujuan bisnisnya.

By adhering to these principles, the Board of Directors and the Board of Commissioners understand and strive to manage risks associated with the Company's strategy and business objectives.

## Fungsi Manajemen Risiko

Fungsi manajemen dan pengelolaan risiko di Perseroan dijalankan oleh Unit Internal Audit yang bertanggung jawab langsung kepada Direktur Utama untuk memastikan seluruh proses manajemen risiko Perseroan telah dijalankan sesuai dengan pedoman dan prosedur yang ditetapkan.

## Risk Management Function

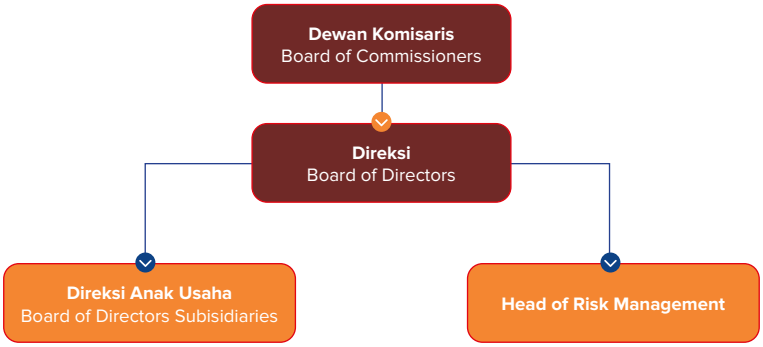
The risk management and risk control functions within the Company are carried out by the Internal Audit Unit, which is directly responsible to the President Director to ensure that all risk management processes within the Company are implemented in accordance with the established guidelines and procedures.

## Struktur Manajemen Risiko

Struktur tata kelola manajemen risiko di Perseroan berfungsi untuk melakukan evaluasi efektivitas manajemen risiko yang telah ditetapkan, untuk kemudian disempurnakan atau diperbaharui. Adapun struktur tata kelola manajemen risiko di Perusahaan adalah sebagai berikut:

## Risk Management Structure

The risk management governance structure within the Company functions to evaluate the effectiveness of the established risk management practices, which are then refined or updated as necessary. The Company's risk management governance structure is as follows:




## Ruang Lingkup Tugas dan Tanggung Jawab

1. Menyusun pedoman/kebijakan dan strategi Manajemen Risiko yang komprehensif secara tertulis. Mengkaji dan memberikan masukan kepada Direksi terkait kebijakan dan strategi manajemen risiko sekurang-kurangnya satu kali dalam satu tahun atau dalam frekuensi yang lebih tinggi dengan mempertimbangkan perubahan faktor-faktor yang mempengaruhi aktivitas usaha Perusahaan secara signifikan.
2. Meningkatkan kesadaran atau pemahaman terhadap proses manajemen risiko untuk memastikan bahwa aktivitas bisnis Perusahaan sejalan dengan strategi manajemen risiko secara keseluruhan melalui pelatihan yang memadai.
3. Memastikan bahwa setiap unit kerja terlibat secara aktif dan mendukung pengelolaan risiko yang sejalan dengan framework dan kebijakan yang ditetapkan dengan melakukan koordinasi dan fasilitasi proses manajemen risiko di setiap unit kerja.
4. Membangun sistem deteksi dini, sistem respon dan program mitigasi risiko untuk risiko-risiko kritis Perusahaan, berdasarkan kepada temuan risiko kritis yang ada.
5. Melakukan analisa dan menyelesaikan isu risiko yang tidak bisa dipecahkan pada tingkat unit kerja atau yang memerlukan otoritas Satuan Kerja Manajemen Risiko untuk menyelesaikannya dan melaporkannya kepada Direksi.
6. Memantau proses pelaporan mengenai hasil dari proses manajemen risiko dari setiap unit kerja.

## Scope of Duties and Responsibilities

1. Formulate comprehensive written Risk Management guidelines/policies and strategies. Review and provide input to the Board of Directors regarding risk management policies and strategies at least once a year or more frequently by considering significant changes in factors affecting the Company's business activities.
2. Enhance awareness and understanding of risk management processes to ensure that the Company's business activities are aligned with the overall risk management strategy through adequate training.
3. Ensure that each work unit is actively involved in and supports risk management in line with the established framework and policies by coordinating and facilitating risk management processes in each work unit.
4. Establish early warning systems, response systems, and risk mitigation programs for the Company's critical risks, based on identified critical risk findings.
5. Analyze and resolve risk issues that cannot be addressed at the work unit level or that require the authority of the Risk Management Unit, and report them to the Board of Directors.
6. Monitor the reporting process regarding the results of risk management processes from each work unit.

7. Mengembangkan budaya Manajemen Risiko pada seluruh jenjang organisasi, antara lain meliputi komunikasi yang memadai tentang framework manajemen risiko Perusahaan.

7. Develop a Risk Management culture at all levels of the organization, including adequate communication regarding the Company's risk management framework.

## Pengelolaan dan Mitigasi Risiko

Perseroan telah menyusun Kebijakan Manajemen Risiko sebagai acuan dalam pengelolaan risiko yang mungkin dihadapi Perseroan dan penentuan upaya mitigasinya. Terkait bidang dan aktivitas usaha, Perseroan dihadapkan dengan berbagai risiko perubahan kondisi ekonomi global yang cepat. Oleh karena itu, Perseroan telah melakukan risk assessment di beberapa proses bisnis untuk menggali potensi-potensi risiko, dan telah mengklasifikasikan risiko berdasarkan tingkatan risikonya.

Adapun risiko-risiko yang dihadapi Perseroan pada tahun 2025 berdasarkan pengelompokannya, serta upaya untuk mengelola dan memitigasi risiko tersebut dapat disampaikan sebagai berikut:

## Risk Management and Mitigation

The Company has established a Risk Management Policy as a reference for managing risks that may be faced by the Company and for determining mitigation measures. In relation to its business sector and activities, the Company faces various risks arising from rapidly changing global economic conditions. Therefore, the Company has conducted risk assessments in several business processes to identify potential risks and has classified risks based on their levels.

The risks faced by the Company in 2025, based on their classification, as well as the efforts to manage and mitigate these risks, are as follows:

| | **Klasifikasi risiko**<br>Risk Classification | **Kejadian Risiko**<br>Risk Event | **Dampak**<br>Impact | **Mitigasi**<br>Mitigation |
|---|---|---|---|---|
| | Business Development | Perubahan peraturan pemerintah yang memperketat pasar domestik.<br>Changes in government regulations that tighten the domestic market. | Memperketat upaya perolehan kapal yang lebih tinggi.<br>More stringent efforts to acquire higher-quality vessels. | Menjalin partnership ke galangan kapal yang kompetitif maupun pencarian sumber lainnya di luar negeri jika memungkinkan.<br>Establish partnerships with competitive shipyards and explore alternative sources abroad whenever feasible. |
| | | Potensi proyek baru mengalami kerugian atau terlambat realisasinya/ bermasalah.<br>Potential losses or delays in the realization of new projects. | Kerugian investasi dapat memengaruhi profitabilitas perusahaan.<br>Investment losses may adversely affect the Company's profitability. | 1. Penerapan prosedur investasi / Capital Expenditure secara konsisten untuk memastikan investasi memenuhi prinsip GCG dan kehati- hatian.<br>2. Evaluasi mendalam terhadap studi kelayakan dan risiko pasar sebelum pengambilan keputusan investasi.<br>1. Consistently implement investment/Capital Expenditure (CAPEX) procedures to ensure investments comply with Good Corporate Governance (GCG) principles and the prudential principle.<br>2. Conduct comprehensive evaluations of feasibility studies and market risks prior to making investment decisions. |
| | | Tidak diperpanjangnya kontrak sewa kapal<br>Failure to renew vessel charter contracts. | Penurunan pendapatan sewa kapal yang signifikan<br>Significant decline in vessel charter revenue. | 1. Berupaya memberikan pelayanan terbaik kepada Konsumen agar konsumen puas dan memperpanjang kontrak.<br>2. Mencari alternatif konsumen sebelum masa kontrak berakhir untuk mendapatkan alternatif lainnya<br>1. Strive to provide the best possible service to customers to ensure satisfaction and contract renewals.<br>2. Identify alternative customers before existing contracts expire to secure replacement business opportunities. |
| | Financial & Accounting Risk | Risiko sulit mendapatkan pembiayaan<br>Risk of difficulty in obtaining financing. | Tidak memiliki pendanaan yang cukup memadai untuk modal kerja maupun Capital Expenditure.<br>Insufficient funding for working capital and Capital Expenditure. | Melakukan mapping yang memadai terkait calon Kreditur, dan proactive mendapatkan berbagai alternatif pendanaan yang paling optimal<br>Conduct comprehensive mapping of prospective creditors and proactively secure the most optimal financing alternatives. |

| | Klasifikasi risiko<br>Risk Classification | Kejadian Risiko<br>Risk Event | Dampak<br>Impact | Mitigasi<br>Mitigation |
|---|---|---|---|---|
| | | Fluktuasi mata uang asing (forex)<br>Foreign exchange (forex) fluctuations. | Penetapan harga atau perhitungan pendapatan dan biaya dapat berfluktuasi tinggi, dan berdampak pada perolehan laba.<br>Pricing and the calculation of revenue and costs may fluctuate significantly, affecting profitability. | Penerapan strategi hedging yang memadai untuk kewajiban dalam mata uang asing, untuk mengunci nilai tukar dan mengurangi dampak fluktuasi<br>Implement appropriate hedging strategies for foreign currency liabilities to lock in exchange rates and minimize the impact of currency fluctuations. |
| | | Kenaikan/penurunan yang signifikan pada harga bahan bakar<br>Significant increases or decreases in fuel prices. | Biaya bunker yang meningkat dan kapal bisa tidak beroperasi akibat harga HSD yang melebihi kewajaran/keekonomian.<br>Increased bunker fuel costs may render vessels inoperable if HSD prices exceed reasonable or economically viable levels. | 1. Mengamanan pasokan bahan bakar dari suplier dengan harga yang paling optimal<br>2. Memasang Flowmeter di kapal untuk menghitung konsumsi bahan bakar secara akurat guna menunjang efisiensi konsumsinya<br>1. Secure fuel supplies from suppliers offering the most competitive prices.<br>2. Install flowmeters on vessels to accurately measure fuel consumption in support of fuel efficiency. |
| | | Kenaikan suku bunga pinjaman bank (interest rate)<br>Increase in bank lending interest rates. | Meningkat cost of capital yang bisa menurunkan keuntungan perusahaan dan memperberat angsuran pinjaman.<br>An increase in the cost of capital may reduce the Company's profitability and increase debt repayment obligations. | 1. Manajemen Pinjaman Bank, dimana didalamnya termasuk pemantauan tingkat bunga bank<br>2. Diversifikasi sumber pendanaan yang lebih rendah tingkat bunga nya<br>1. Strengthen bank loan management, including continuous monitoring of interest rates.<br>2. Diversify funding sources with lower borrowing costs. |
| | Operasional risk | Accident (Kandas, Tubrukan, Polusi, Pencurian, Dll)<br>Accidents (grounding, collision, pollution, theft, etc.). | Kapal rusak, offhire, putus kontrak, reputasi hancur, tuntutan hukum, kerusakan lingkungan, kehilangan property.<br>Vessel damage, off-hire, contract termination, reputational damage, legal claims, environmental damage, and property loss. | 1. Sosialisasi dan penerapan Risk Assessment dalam segala aspek aktivitas diatas kapal<br>2. Penerapan prosedur safety observation (UA/UC) report<br>3. Monitoring dan perhitungan KPI HSSE kapal.<br>4. Pelaksanaan HSSE Management Walkthrough.<br>5. Safety campaign (HSSE Awards)<br>6. Evaluasi kinerja Crew secara berkala.<br>1. Socialize and implement Risk Assessment across all onboard activities.<br>2. Implement Safety Observation (UA/UC) reporting procedures.<br>3. Monitor and calculate vessel HSSE KPIs.<br>4. Conduct HSSE Management Walkthroughs.<br>5. Conduct safety campaigns (HSSE Awards).<br>6. Periodically evaluate crew performance. |
| | | Kerusakan pada bagian mesin dan sistem di Kapal<br>Damage to vessel machinery and onboard systems. | Kapal tidak bisa beroperasi / berhenti, off hire<br>The vessel is unable to operate or is placed off-hire. | Ketersedian spare part cukup dikapal, dan tertib dalam pelaksanaan Plan Maintenance System<br>Ensure the availability of adequate spare parts onboard and maintain discipline in implementing the Planned Maintenance System. |
| | | Pelaksanaan docking kpal yang tidak sesuai rencana (lebioh lama/ lebih mahal/kualitas lebih rendah)<br>Docking activities not carried out as planned (longer duration, higher costs, or lower quality). | Jadwal penyelesaian docking mundur, over budget, jadwal kapal mundur<br>Delays in docking completion schedules, budget overruns, and delays to vessel schedules. | 1. Koordinasi dengan pihak terkait agar pelaksanaan docking sesuai jadwal dan rencana.<br>2. Perjanjian kontrak eksklusif dengan shipyard<br>1. Coordinate with relevant parties to ensure docking activities are carried out according to schedule and plan.<br>2. Establish exclusive contractual agreements with shipyards. |

| | Klasifikasi risiko<br>Risk Classification | Kejadian Risiko<br>Risk Event | Dampak<br>Impact | Mitigasi<br>Mitigation |
|---|---|---|---|---|
| | Safety & Environment Risk | Kecelakaan kapal yang mengakibatkan kematian atau luka parah bsik di kantor dan kapal<br>Vessel accidents resulting in fatalities or serious injuries, both at the office and onboard vessels. | Dapat menimbulkan kerusakan alat kerja atau korban yang harus ditanggung oleh perusahaan<br>Potential damage to equipment or injuries that must be borne by the Company. | 1. Memastikan Kru dan Nahkoda kompeten untuk mengambil keputusan dan menjalin komunikasi dengan pihak Kantor untuk memberikan instruksi yang jelas kepada kru.<br>2. Membuat jadwal perawatan;<br>3. melakukan perawatan sesuai jadwal dan spesifikasi yang sesuai<br>1. Ensure that crew members and captains are competent in decision-making and maintain effective communication with the Head Office to provide clear operational instructions.<br>2. Prepare maintenance schedules.<br>3. Perform maintenance in accordance with established schedules and technical specifications. |
| | | Kegagalan pemenuhan standar mutu, keselamatan kerja dan kesehatan kerja (ISO Series)<br>Failure to comply with quality, occupational safety, and occupational health standards (ISO Series). | Potensi kecelakaan kerja ataupun gangguan kapal yang lebih besar<br>Greater potential for occupational accidents or vessel disruptions. | 1. Secara disiplin mengikuti standar mutu dan keselamatan kerja, khususnya ISO<br>2. Secara berkala melakukan evaluasi penerapan dan malakukan perbaikan jika diperlukan<br>3. Consistently comply with quality and occupational safety standards, particularly ISO standards<br>4. Periodically evaluate implementation and make improvements whenever necessary. |
| | | Risiko adanya kontaminasi cargo (kebocoran cargo tank)<br>Risk of cargo contamination (cargo tank leakage). | Cargo out spek, claim dari pihak pemilik cargo, jadwal kapal mundur<br>Cargo failing to meet specifications, claims from cargo owners, and delays to vessel schedules. | Perawatan rutin COT dan valve , spare valve cukup dikapal, penempatan Chief Officer di kapal yang kompeten<br>Perform routine maintenance of Cargo Oil Tanks (COT) and valves, ensure sufficient valve spare parts are available onboard, and assign competent Chief Officers to vessels. |
| | Legal Risk | Pelanggaran Hak Paten dan hak cipta oleh kompetitor<br>Patent and copyright infringement by competitors. | Kerugian di sisi finance, legal dan reputasi<br>Financial losses, legal consequences, and reputational damage. | 1. Melakukan monitoring;<br>2. screening diberbagai media atas penyalahgunaan hak cipta perusahaan<br>1. Conduct continuous monitoring and<br>2. media screening for any misuse of the Company's intellectual property rights. |
| | | Kontrak tidak dijalankan sesuai perjanjian (wanprestasi)<br>Failure to fulfill contractual obligations (breach of contract). | 1. Perkara Hukum<br>2. Reputasi<br>3. Kerugian Financial<br>1. Legal disputes<br>2. Reputational<br>3. damage Financial losses | 1. Melakukan verifikasi atas setiap item kontrak;<br>2. Memasukkan klausul pengaman dalam kontrak;<br>3. Melibatkan pihak berkepentingan dalam pembuatan kontrak (Keuangan, Komersial, Legal, Operasional)<br>1. Verify every contractual item.<br>2. Include protective clauses in contracts.<br>3. Involve all relevant stakeholders in contract preparation (Finance, Commercial, Legal, and Operations). |
| | | Tidak melakukan pembaharuan terhadap perizinan perusahaan serta operasionalnya<br>Failure to renew the Company's corporate and operational licenses. | Sanksi Administratif, Sanksi Pidana<br>Administrative sanctions and criminal penalties. | Menyampaikan laporan sesuai dengan fakta<br>Menyampaikan laporan tepat waktu<br>Submit reports that accurately reflect the facts.<br>Submit reports in a timely manner. |
| | Compliance Risk | Pelanggaran keterlambatan perpanjangan Perijinan<br>Violation due to delays in license renewal. | Sanksi yang bisa menggagu operasional perusahaan<br>Sanctions that may disrupt the Company's operations. | Secara rutin dan konsisten memonitor perijinan yang ada dan memperpanjangnya secara tepat waktu<br>Routinely and consistently monitor all licenses and permits and renew them promptly before expiration. |

| | Klasifikasi risiko<br>Risk Classification | Kejadian Risiko<br>Risk Event | Dampak<br>Impact | Mitigasi<br>Mitigation |
|---|---|---|---|---|
| | | Pembelian barang modal (CAPEX) tidak sesuai dengan Pedoman CAPEX<br>Capital expenditure (CAPEX) acquisitions that do not comply with the CAPEX Guidelines. | Capex yang tidak feasible atau bahkan fraud<br>Infeasible CAPEX investments or even fraudulent activities. | 1. Pengajuan capex yang lebih ketat mengikuti prosedur yang sudah disetujui<br>2. Studi kelayakan yang lebih akurat dengan melibatkan pihak independen<br>3. Apply stricter CAPEX proposal procedures in accordance with approved processes.<br>4. Conduct more accurate feasibility studies by involving independent parties. |
| | | Pelanggaran Pajak, OJK (keterlambatan pelaporan, kurang bayar, denda)<br>Violations of tax and OJK regulations (late reporting, underpayment of taxes, penalties). | Terkena sanksi denda<br>Subject to financial penalties. | Disiplin menghitung, mencatat, membayar dan melaporan kewajiban perpajakan maupun ketentuan lainnya seperti POJK, ecara konsisten<br>Consistently calculate, record, pay, and report tax obligations and comply with other regulatory requirements, including OJK regulations. |
| | Reputation Risk | Publikasi negatif di media masa skala regional hingga skala nasional<br>Negative media coverage at the regional or national level. | Harga saham perusahaan menurun, kepercayaan konsumen menurun<br>Declining Company share price and reduced customer confidence. | 1. Secara intensif membuat press release yang berisi berita positif dan konstruktif;<br>2. Membuat konten positif di media sosial<br>1. Regularly issue press releases containing positive and constructive news.<br>2. Develop and publish positive content across social media platforms. |
| | | Kebocoran informasi penting & rahasia Perusahaan<br>Leakage of critical and confidential Company information. | Rencana proyek kedepan tersebar, persaingan atas rencana usaha baru<br>Disclosure of future project plans, resulting in increased competition for new business initiatives. | 1. Penyediaan infrastruktur Internet Security terkini;<br>2. peraturan perusahaan yang sesuai membatasi penyebaran data dan informasi internal<br>1. Provide up-to-date Internet security infrastructure<br>2. Implement Company policies that appropriately restrict the dissemination of internal data and information. |
| | Information & Technology Risk | Penerapan teknologi yang tidak update<br>Failure to keep technology up to date. | Kalah bersaing dengan kompetitor, kru tidak terupdate dengan perkembangan teknologi maritim, Tidak dapat beroperasi ke luar negeri<br>Loss of competitiveness against competitors, crew members not keeping pace with developments in maritime technology, and inability to operate internationally. | 1. Melakukan update software dan upgrade sebagian pada peralatan krusial;<br>2. memberikan training kepada kru atas perkembangan teknologi terkini;<br>3. secara rutin mengusulkan kepada manajemen untuk memasang BWTS<br>1. Regularly update software and upgrade critical equipment where necessary.<br>2. Provide crew members with training on the latest technological developments.<br>3. Routinely propose the installation of Ballast Water Treatment Systems (BWTS) to management. |
| | | Munculnya virus, malware , atau ransomware.<br>Emergence of viruses, malware, or ransomware. | 1. Kehilangan data;<br>2. Pencurian data;<br>3. kerusakan sistem<br>1. Data loss.<br>2. Data theft.<br>3. System damage. | pembatasan penginstalan program di laptop kantor, harus melalui MIS dan persetujuan manajemen.<br>Restrict software installation on Company laptops so that installations can only be carried out by the MIS function with management approval. |
| | | Cyber attack | Kebocoran data perusahaan<br>Company data breach. | 1. Menerapkan anti virus dan proteksi lain yang memadai<br>2. Selalu mengevaluasi dan mengupdate program proteksi<br>3. Membtasi akses penambahan software/aplikasi selain yang sudah disetujui atau ditetapkan Perusahaan<br>1. Implement adequate antivirus solutions and other security protections.<br>2. Regularly evaluate and update security protection programs.<br>3. Restrict the installation of software and applications other than those approved or designated by the Company. |

## Penilaian Risiko Impementasi Bisnis Berkelanjutan

Pengelolaan risiko keberlanjutan menggunakan kerangka kerja ESG (Environmental, Social, and Governance). Pengelolaan ini bukan sekadar aktivitas CSR, melainkan strategi untuk melindungi nilai pemegang saham dalam jangka panjang yang mencakup area-area kunci berikut ini:

1. Risiko Lingkungan, yang meliputi analisis dampak lingkungan, pengukuran kinerja lingkungan, dan pengelolaan limbah.
2. Risiko Sosial, yang meliputi analisis dampak sosial Perusahaan, manajemen risiko kepatuhan dan keselamatan kerja, serta pemantauan kemitraan dan program tanggung jawab sosial perusahaan.
3. Risiko Tata Kelola, yang membahas prinsip-prinsip tata kelola perusahaan yang baik, kebijakan anti-korupsi, pencegahan konflik kepentingan, dan praktik tata kelola yang transparan dan akuntabel.
4. Risiko Ekonomi, yang meliputi disrupsi pasar, keberlanjutan laba, dan kepatuhan terhadap kewajiban pajak dan peraturan.

## Risk Assessment of Sustainable Business Implementation

The management of sustainability risks uses the ESG (Environmental, Social, and Governance) framework. This management is not merely a CSR activity, but a strategy to protect shareholder value in the long term, covering the following key areas:

1. Environmental Risks, including environmental impact analysis, environmental performance measurement, and waste management.
2. Social Risks, including analysis of the Company's social impact, compliance and occupational safety risk management, as well as monitoring of partnerships and corporate social responsibility programs.
3. Governance Risks, covering the principles of good corporate governance, anti-corruption policies, prevention of conflicts of interest, and transparent and accountable governance practices.
4. Economic Risks, including market disruption, profit sustainability, and compliance with tax obligations and regulations.

## Hasil Kajian atas Efektivitas Sistem Manajemen Risiko

Unit Internal Audit yang menjalankan fungsi ini, secara aktif melakukan evaluasi terhadap risiko-risiko yang dihadapi Perseroan untuk menentukan tingkatan risiko dan mengidentifikasi kemungkinan munculnya risiko baru, serta mencari mitigasi risiko yang harus dilakukan dalam menanggulangi risiko tersebut. Efektivitas manajemen risiko dinilai berdasarkan seberapa besar penanganan/mitigasi yang dilakukan dapat mengurangi risiko. Evaluasi dilakukan setiap triwulan dan dilaporkan secara berkala.

Mitigasi risiko yang dianggap efektif, selanjutnya dikumpulkan dan direkap untuk menjadi bank data/pustaka risiko. Pustaka risiko akan diberikan kepada semua risk owner, sebagai panduan penyusunan profil risiko selanjutnya. Untuk menilai pelaksanaan manajemen risiko Perseroan secara menyeluruh, maka dalam program kerja Unit Internal Audit selanjutnya dilakukan penilaian untuk mengetahui kekurangan pelaksanaan manajemen risiko di Perseroan sebagai dasar untuk melakukan perbaikan di masa mendatang.

## Results of the Review on the Effectiveness of the Risk Management System

The Internal Audit Unit, which performs this function, actively evaluates the risks faced by the Company to determine risk levels and identify the potential emergence of new risks, as well as to determine appropriate mitigation measures. The effectiveness of risk management is assessed based on the extent to which mitigation actions reduce risk. Evaluations are conducted quarterly and reported periodically.

Risk mitigation measures deemed effective are subsequently compiled and recorded into a risk data bank/library. This risk library is provided to all risk owners as a reference for preparing future risk profiles. To assess the overall implementation of the Company's risk management, the Internal Audit Unit's work program includes evaluations to identify deficiencies in risk management implementation as a basis for future improvements.

## Evaluasi atas Efektivitas Sistem Manajemen Risiko

Dalam mengelola usaha Perseroan memiliki risiko operasional dan non operasional sehingga Perseroan telah melakukan identifikasi potensi risiko yang ada di lingkungan Perseroan, serta kemungkinan adanya dampak yang muncul akibat adanya risiko tersebut. Perseroan telah menetapkan langkah mitigasi yang akan diambil jika potensi risiko tersebut terjadi.

Perseroan berupaya membangun tata kelola perusahaan yang baik, serta mengukur dan memitigasi risiko potensial yang akan dihadapi dengan menerapkan pengelolaan risiko. Kegiatan Manajemen Risiko Perseroan berperan untuk pengelolaan risiko terutama pada pelaksanaan langkah mitigasi yang dilakukan oleh Perseroan. Unit Manajemen Risiko akan melakukan pemantauan secara rutin setiap satu bulan sekali untuk memantau langkah mitigasi yang telah dilaksanakan Perseroan.

## Pernyataan Direksi dan/atau Dewan Komisaris atas Kecukupan Sistem Manajemen Risiko

Direksi percaya bahwa sistem manajemen risiko yang ada di perusahaan telah dirancang dan diimplementasikan dengan baik untuk mengidentifikasikan, mengevaluasi dan mengelola risiko-risiko yang relevan dan kami berkomitmen untuk terus memperbaiki dan memperkuat sesuai dengan perkembangan lingkungan bisnis dan regulasi yang terus berubah.

## Evaluation of the Effectiveness of the Risk Management System

In managing its business, the Company faces both operational and non-operational risks. Therefore, the Company has identified potential risks within its environment, as well as the possible impacts arising from such risks. The Company has established mitigation measures to be taken should these risks materialize.

The Company strives to build good corporate governance while measuring and mitigating potential risks through the implementation of risk management. The Company's Risk Management activities play a role in managing risks, particularly in the execution of mitigation measures. The Risk Management Unit conducts routine monitoring on a monthly basis to oversee the implementation of mitigation actions carried out by the Company.

## Statement of the Board of Directors and/or the Board of Commissioners on the Adequacy of the Risk Management System

The Board of Directors believes that the Company's risk management system has been properly designed and implemented to identify, evaluate, and manage relevant risks, and remains committed to continuously improving and strengthening it in line with the evolving business environment and regulatory developments.

# Sistem Pengendalian Internal
## Internal Control System

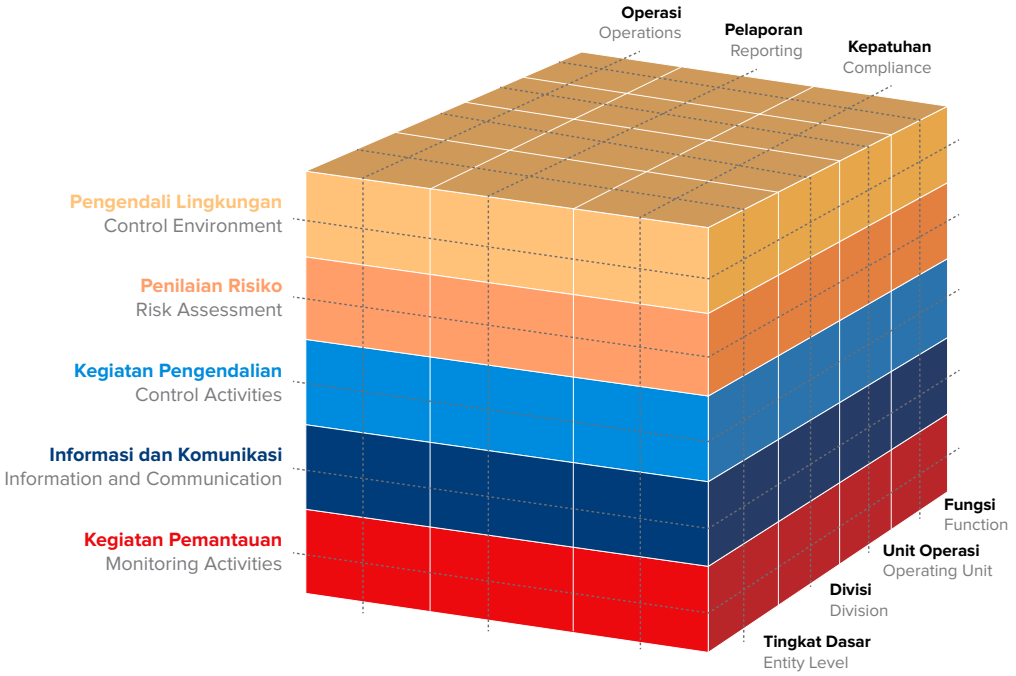
HUMI menjalankan sistem pengendalian internal (Internal Control System) dengan mengadaptasi kerangka pengendalian internal dari COSO (Committee of Sponsoring Organizations of the Treadway Commission) - Internal Control Integrated Framework (versi 2013).

HUMI implements an Internal Control System by adopting the internal control framework from COSO (Committee of Sponsoring Organizations of the Treadway Commission) - Internal Control Integrated Framework (2013 version).

Kerangka pengendalian internal tersebut memiliki 5 (lima) komponen utama, dan 17 (tujuh belas) Prinsip untuk mendukung tercapainya Internal control yang efektif dalam suatu perusahaan, sebagai berikut:

The internal control framework consists of 5 (five) main components and 17 (seventeen) principles to support the achievement of effective internal control within a company, as follows:

**COSO - Internal Control Integrated Framework (2013)**
COSO - Internal Control Integrated Framework (2013)




## Dasar Penetapan

Kebijakan pengendalian internal Perseroan mengacu pada COSO (Committee of Sponsoring Organizations) - *Internal Control Integrated Framework* (versi 2013), yang mengatur semua aktivitas yang ada di seluruh tingkat manajemen dari tingkat atas sampai bisnis unit Perusahaan.

Kebijakan mengenai pengendalian internal Perseroan tertuang dalam Pedoman Penerapan Tata Kelola Perusahaan yang Baik yang ditandatangani Direksi dan Dewan Komisaris pada tanggal 1 September 2022, di mana dalam implementasi tata kelola perusahaan yang baik diperlukan seperangkat kebijakan dan prosedur yang digunakan sebagai pedoman operasional perusahaan.

## Basis of Establishment

The Company's internal control policy refers to COSO (Committee of Sponsoring Organizations) – Internal Control Integrated Framework (2013 version), which governs all activities across all levels of management, from top management to the Company's business units.

The Company's internal control policy is stipulated in the Good Corporate Governance Implementation Guidelines, signed by the Board of Directors and the Board of Commissioners on September 1, 2022, where the implementation of good corporate governance requires a set of policies and procedures to be used as operational guidelines for the Company.

Kebijakan ini menunjukkan komitmen, kesungguhan, dan kepedulian Direksi terhadap pentingnya pengendalian internal dalam keberlangsungan dan keberlanjutan Perseroan.

## 5 Komponen Utama COSO - *Internal Control Framework*

Sistem pengendalian internal Perseroan mengadaptasi prinsip COSO (Committee of Sponsoring Organizations of the Treadway Commission) yang terdiri dari 5 komponen utama, yakni:

1. **Lingkungan Pengendalian**
   Elemen lingkungan pengendalian Perseroan diwujudkan dalam bentuk pengawasan manajemen dan budaya pengendalian, dimana ruang lingkup pengendalian dilakukan baik di seluruh tingkatan, yaitu pengendalian tingkat aktivitas maupun pengendalian tingkat entitas.

2. **Identifikasi dan Penilaian Risiko**
   Risiko-risiko yang material dan memberi pengaruh yang tidak menguntungkan terhadap pencapaian tujuan Perseroan telah diidentifikasi dan diukur secara berkelanjutan oleh seluruh unit. Proses identifikasi risiko dilakukan untuk mengidentifikasi jumlah risiko Perseroan. Penilaian risiko merupakan proses untuk menentukan bagaimana risiko harus dikelola dan dilaksanakan pada seluruh tingkatan unit operasional, termasuk didalamnya proses identifikasi, analisis dan penilaian risiko yang dihadapi dalam mencapai tujuan Perseroan.

3. **Kegiatan Pengendalian**
   Kegiatan pengendalian meliputi:
   a. Aktivitas pengendalian secara umum telah melibatkan seluruh pegawai termasuk Direksi, yang disusun untuk memastikan arahan manajemen telah dilaksanakan dan tindakan untuk mengatasi risiko yang teridentifikasi telah dilakukan.
   b. Kegiatan pengendalian sesuai dengan fungsi organisasi, yang sekurang-kurangnya meliputi:
      - Kaji Ulang Manajemen (Top Management Reviews).
      - Direksi aktif meminta presentasi dan laporan kinerja secara berkala, sehingga dapat mengevaluasi perkembangan Perseroan terhadap tujuan yang telah ditetapkan.
      - Pengendalian sistem informasi.
      - Pengendalian aset fisik.
      - Dokumentasi, mencakup dokumentasi kebijakan, prosedur, sistem dan standar akuntansi serta proses audit secara memadai.

This policy reflects the commitment, seriousness, and concern of the Board of Directors regarding the importance of internal control for the continuity and sustainability of the Company.

## 5 Main Components of the COSO - Internal Control Framework

The Company's internal control system adopts the COSO (Committee of Sponsoring Organizations of the Treadway Commission) principles, which consist of 5 main components, namely:

1. **Control Environment**
   The Company's control environment elements are manifested in the form of management oversight and a control culture, where the scope of control is carried out at all levels, including both activity-level controls and entity-level controls.

2. **Risk Identification and Assessment**
   Material risks that may adversely affect the achievement of the Company's objectives have been identified and measured continuously by all units. The risk identification process is carried out to determine the Company's risk exposure. Risk assessment is a process to determine how risks should be managed and implemented across all operational unit levels, including risk identification, analysis, and evaluation in achieving the Company's objectives.

3. **Control Activities**
   Control activities include:
   a. General control activities involve all employees, including the Board of Directors, and are designed to ensure that management directives are implemented and that actions to address identified risks have been carried out.

   b. Control activities in accordance with organizational functions, at a minimum, include:
      - Management Reviews (Top Management Reviews).
      - The Board of Directors actively requests periodic presentations and performance reports to evaluate the Company's progress against established objectives.
      - Information system controls.
      - Physical asset controls.
      - Documentation, including adequate documentation of policies, procedures, systems, accounting standards, and audit processes.

**4. Informasi dan Komunikasi**

Sistem akuntansi, informasi dan komunikasi bertujuan untuk mengidentifikasi masalah yang mungkin timbul dan digunakan sebagai sarana tukar menukar informasi dalam rangka pelaksanaan tugas sesuai dengan tanggung jawab masing-masing, meliputi:

a. Sistem Akuntansi
   Mencakup metode, catatan dan proses rekonsiliasi data akunting dengan sistem informasi.
b. Sistem Informasi
   Perseroan telah memiliki saluran komunikasi untuk memastikan semua pegawai memahami, mematuhi kebijakan dan prosedur yang berlaku dalam menjalankan tugas dan tanggung jawabnya, diantaranya:
   - Tersedianya jalur komunikasi bagi pegawai untuk melaporkan tindakan yang menyimpang antara lain melalui Whitsleblowing System.
   - Masukan karyawan diakomodasi untuk meningkatkan produktivitas, kualitas dan perbaikan, antara lain melalui survey karyawan.
   - Komunikasi lintas unit dilaksanakan secara efektif.
   - Ketepatan waktu follow up management terhadap komunikasi yang diperoleh dari pelanggan, pemasok, regulator dan pihak eksternal lainnya.
   - Perseroan telah memiliki mekanisme pelaporan risiko yang handal, tepat waktu dan mudah diakses.

**5. Kegiatan Pemantauan**

a. Kegiatan pemantauan dilakukan untuk memantau efektivitas pelaksanaan pengendalian internal. Aktivitas pemantauan (evaluasi) terhadap kecukupan Sistem Pengendalian Internal dilakukan berkaitan dengan adanya perubahan kondisi internal maupun eksternal sehingga dapat meningkatkan kapasitas sistem pengendalian internal dan efektivitasnya. Aktivitas pemantauan (evaluasi) terhadap Sistem Pengendalian Internal dilakukan secara berkala atau insidentil oleh Internal Audit.
b. Fungsi Internal Audit telah independen terhadap fungsi yang menjalankan aktivitas harian dan memiliki akses terhadap semua kegiatan operasional.
c. Tingkat pengawasan terhadap operasional dilakukan secara berjenjang termasuk pengawasan oleh pihak eksternal yang terdiri dari Auditor Eksternal (Kantor Akuntan Publik).

**4. Information and Communication**

The accounting, information, and communication systems aim to identify potential issues and serve as a medium for information exchange in carrying out duties according to respective responsibilities, including:

a. Accounting System
   Includes methods, records, and processes for reconciling accounting data with information systems.
b. Information System
   The Company has established communication channels to ensure that all employees understand and comply with applicable policies and procedures in performing their duties and responsibilities, including:
   - Availability of communication channels for employees to report irregularities, including through the Whistleblowing System.
   - Employee input is accommodated to improve productivity, quality, and continuous improvement, including through employee surveys.
   - Effective cross-unit communication.
   - Timely management follow-up on communications received from customers, suppliers, regulators, and other external parties.
   - The Company has a reliable, timely, and accessible risk reporting mechanism.

**5. Monitoring Activities**

a. Monitoring activities are conducted to assess the effectiveness of internal control implementation. Monitoring (evaluation) of the adequacy of the Internal Control System is carried out in response to changes in internal and external conditions, thereby enhancing the capacity and effectiveness of the internal control system. Monitoring (evaluation) of the Internal Control System is conducted periodically or incidentally by Internal Audit.
b. The Internal Audit function is independent of operational activities and has access to all operational activities.
c. Supervision over operations is carried out in tiers, including oversight by external parties such as External Auditors (Public Accounting Firms).

Penerapan sistem pengendalian internal Perseroan diarahkan untuk dapat memberikan suatu keyakinan bahwa Perseroan memiliki kehandalan laporan dan informasi, kepatuhan terhadap peraturan yang berlaku serta efisiensi dan efektivitas kegiatan operasional.

The implementation of the Company's internal control system is aimed at providing reasonable assurance that the Company ensures the reliability of reports and information, compliance with applicable regulations, and the efficiency and effectiveness of operational activities.

**17 Prinsip Efektif Pengendalian Internal COSO - *Internal Control Framework***
17 Principles of Effective Internal Control COSO - Internal Control Framework

| 5 Komponen COSO<br>5 COSO Components | 17 Prinsip Pengendalian Internal COSO<br>17 COSO Internal Control Principles |
|---|---|
| Lingkungan Pengendalian<br>Control Environment | 1. Komitmen terhadap integritas dan nilai etika<br>2. Melaksanakan tanggung jawab pengawasan<br>3. Menerapkan struktur wewenang dan tanggung jawab<br>4. Komitmen terhadap kompetensi<br>5. Mendorong akuntabilitas atas internal control system<br><br>1. Commitment to integrity and ethical values<br>2. Exercise oversight responsibility<br>3. Establish authority and responsibility structures<br>4. Commitment to competence<br>5. Enforce accountability for the internal control system |
| Identifikasi dan Penilaian<br>Identification and Assessment | 1. Menentukan tujuan<br>2. Mengidentifikasi dan menganalisis risiko<br>3. Menilai risiko fraud<br>4. Mengidentifikasi dan menganalisis perubahan signifikan<br><br>1. Specify objectives<br>2. Identify and analyze risks<br>3. Assess fraud risk<br>4. Identify and analyze significant changes |
| Kegiatan Pengendalian<br>Control Activities | 1. Mengembangkan kegiatan pengendalian<br>2. Mengembangkan kontrol umum atas teknologi<br>3. Merinci kepada kebijakan dan prosedur<br><br>1. Develop control activities<br>2. Develop general controls over technology<br>3. Deploy through policies and procedures |
| Informasi dan Komunikasi<br>Information and Communication | 1. Menggunakan informasi yang relevan<br>2. Komunikasi internal yang efektif<br>3. Komunikasi eksternal yang efektif<br><br>1. Use relevant information<br>2. Effective internal communication<br>3. Effective external communication |
| Kegiatan Pemantauan<br>Monitoring Activities | 1. Evaluasi berkelanjutan dan/atau terpisah<br>2. Mengevaluasi dan melaporkan setiap kekurangan<br><br>1. Conduct ongoing and/or separate evaluations<br>2. Evaluate and communicate deficiencies |

## Model Tiga Lini dari The Institute Of Internal Auditor (The IIA), Tahun 2020-Pembaharuan Terhadap Model Pertahanan Tiga Lini

Selain 5 komponen utama dari COSO tersebut, sistem pengendalian internal Perseroan juga terdiri dari 3 lini pengendalian. Pada periode sebelumnya, Perseroan mengacu pada model "Three-Line of Defense", kemudian di tahun 2020, The Institute of Internal Auditor mengeluarkan model pengendalian internal yang terbaru yaitu model "Three- Line Model".

## Three Lines Model by The Institute of Internal Auditors (The IIA), 2020-Update to the Three Lines of Defense Model

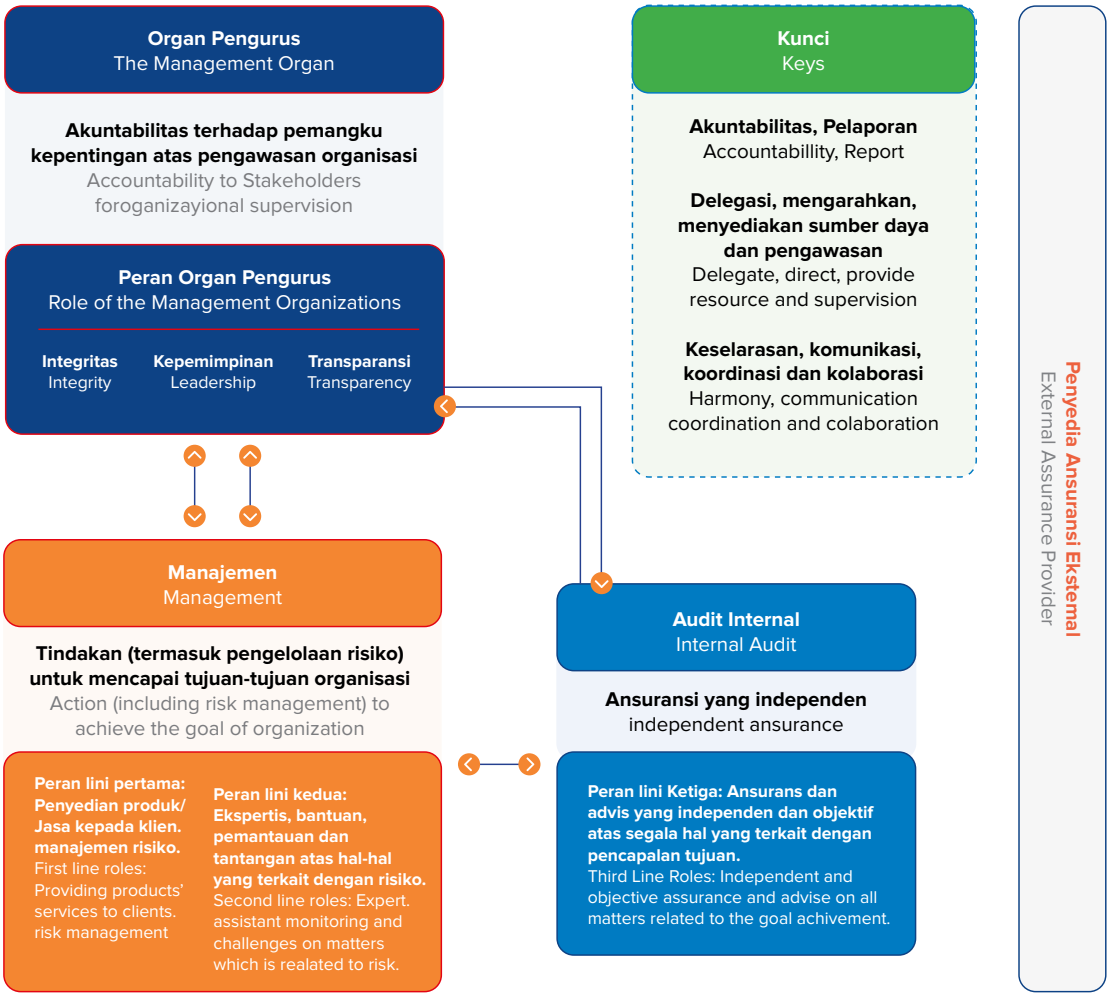
In addition to the 5 main components of COSO, the Company's internal control system also consists of three lines of control. In previous periods, the Company referred to the "Three Lines of Defense" model. In 2020, The Institute of Internal Auditors introduced the updated internal control model known as the "Three Lines Model."

Pada model terbaru ini semua peran bekerja sama secara kolektif dalam menciptakan dan menjaga nilai, semua selaras satu sama lain dan dengan kepentingan yang menjadi prioritas pemangku kepentingan.

In this updated model, all roles work collectively to create and preserve value, aligning with one another and with stakeholder priorities.

Salah satu perbedaannya dibandingkan dengan model sebelumnya (Three-Line of Defense), pada model yang baru Three-Line Model, peranan auditor internal tidak hanya pada pertahanan yang terakhir (pertahanan lapis ke-3) saja namun juga berperan secara kolektif.

One key difference compared to the previous model (Three Lines of Defense) is that in the new Three Lines Model, the role of internal audit is not limited to the last line of defense (third line) but also contributes collectively across the system.



| Prinsip-Prinsip Model Tiga Lini<br>Principles of the Three Lines Model | Uraian<br>Description |
|---|---|
| Prinsip 1<br>Tata Kelola<br>Principle 1<br>Governance | Tata kelola organisasi membutuhkan struktur dan proses-proses yang memadai dan yang memungkinkan:<br>• Akuntabilitas pengurus kepada pemangku kepentingan dalam melakukan pengawasan organisasi dengan integritas kepemimpinan dan keterbukaan.<br>• Tindakan-tindakan (termasuk mengelola risiko) oleh manajemen untuk mencapai tujuan organisasi melalui pengambilan keputusan berbasis risiko dan penerapan sumberdaya.<br>• Assurance dan nasihat oleh fungsi audit internal yang independen untuk memberikan kejelasan dan keyakinan serta mempromosikan dan memfasilitasi pengembangan berkelanjutan melalui tanya-jawab yang mendalam dan komunikasi yang berwawasaan.<br><br>Organizational governance requires adequate structures and processes that enable:<br>• Accountability of the governing body to stakeholders in overseeing the organization with leadership integrity and transparency.<br>• Actions (including risk management) by management to achieve organizational objectives through risk-based decision-making and the application of resources.<br>• Assurance and advice from an independent internal audit function to provide clarity and confidence, as well as to promote and facilitate continuous improvement through insightful inquiry and communication. |
| Prinsip 2<br>Peranan Organ Pengurus<br>Principle 2<br>Role of the Governing Body | Organ Pengurus memastikan:<br>• Struktur dan proses-proses yang memadai telah tersedia untuk pelaksanaan tata kelola yang efektif.<br>• Tujuan dan aktivitas organisasi telah selaras dengan kepentingan utama para Pemangku Kepentingan.<br><br>Organ Pengurus:<br>• Mendelegasikan tanggung jawab dan menyediakan sumberdaya kepada manajemen untuk mencapai tujuan organisasi serta memastikan terpenuhinya kepatuhan terhadap hukum, ketentuan perundang-undangan dan nilai-nilai etika.<br>• Membentuk dan mengawasi fungsi audit internal yang independen, obyektif dan kompeten, guna memberikan kejelasan dan keyakinan atas progres terhadap pencapaian tujuan organisasi.<br><br>The Governing Body ensures:<br>• Adequate structures and processes are in place for effective governance implementation<br>• Organizational objectives and activities are aligned with the primary interests of stakeholders.<br>The Governing Body:<br>• Delegates responsibilities and provides resources to management to achieve organizational objectives and ensures compliance with laws, regulations, and ethical values.<br>• Establishes and oversees an independent, objective, and competent internal audit function to provide clarity and assurance on progress toward achieving organizational objectives. |
| Prinsip 3<br>Peran Manajemen dan Lini Pertama serta Kedua<br>Principle 3<br>Role of Management and the First and Second Lines | • Peran-peran lini pertama secara langsung selaras dengan pemberian produk dan jasa kepada pelanggan organisasi termasuk fungsi-fungsi pendukung.<br>• Peran-peran lini kedua memberikan bantuan terkait dengan pengelolaan risiko.<br><br>Peranan lini pertama dan lini kedua dapat dibentuk menjadi satu atau terpisah. Peranan lini kedua dapat ditugaskan kepada para spesialis yang akan memberikan keahlian pelengkap, dukungan, pemantauan dan kritik terhadap mereka yang menjalankan lini pertama. Peranan lini kedua dapat fokus pada tujuan manajemen risiko yang spesifik.<br><br>• First-line roles are directly aligned with the delivery of products and services to the organization's customers, including supporting functions.<br>• Second-line roles provide support related to risk management.<br><br>The roles of the first and second lines may be combined or separated. Second-line roles may be assigned to specialists who provide complementary expertise, support, monitoring, and challenge to those in the first line. Second-line roles may focus on specific risk management objectives. |
| Prinsip 4<br>Peran Lini Ketiga<br>Principle 4<br>Role of the Third Line | • Audit internal memberikan assurance dan nasihat yang independen dan objektif mengenai kecukupan dan efektivitas tata kelola dan manajemen risiko.<br>• Auditor internal melaporkan temuannya kepada manajemen dan organ pengurus untuk mendorong dan memfasilitasi pengembangan berkelanjutan.<br><br>• Internal audit provides independent and objective assurance and advice regarding the adequacy and effectiveness of governance and risk management.<br>• Internal auditors report their findings to management and the governing body to encourage and facilitate continuous improvement. |

| Prinsip-Prinsip Model Tiga Lini<br>Principles of the Three Lines Model | Uraian<br>Description |
|---|---|
| Prinsip 5<br>Independensi Lini Ketiga<br>Principle 5<br>Independence of the Third Line | • Independensi audit internal dari tanggung jawab manajemen terkait keobjektifan, kewenangan dan kredibilitasnya.<br>• Independensi ini dibangun melalui akuntabilitas kepada organ pengurus, akses tak terbatas pada sumber daya manusia, sumber daya organisasi dan data yang dibutuhkan untuk menyelesaikan pekerjaannya dan bebas dari bias atau campur tangan pihak lain dalam perencanaan dan menjalankan kegiatan audit.<br><br>• The independence of internal audit from management responsibilities ensures objectivity, authority, and credibility.<br>• This independence is established through accountability to the governing body, unrestricted access to human resources, organizational resources, and data required to perform its duties, and freedom from bias or interference in planning and conducting audit activities. |
| Prinsip 6<br>Menciptakan dan Melindungi Nilai<br>Principle 6<br>Creating and<br>Protecting Value | • Semua peran bekerja bersama secara kolektif dalam menciptakan dan menjaga nilai, semua selaras satu sama lain dan dengan kepentingan yang menjadi prioritas pemangku kepentingan.<br>• Keselarasan aktivitas dicapai melalui komunikasi, kerja sama dan kolaborasi. Hal ini memastikan keandalan, keterkaitan dan tranparansi dari informasi yang dibutuhkan dalam pembuatan keputusan berbasis risiko.<br><br>• All roles work collectively to create and preserve value, aligned with each other and with stakeholder priorities.<br>• Alignment of activities is achieved through communication, coordination, and collaboration. This ensures the reliability, integration, and transparency of information required for risk-based decision-making. |

## Evaluasi atas Efektivitas Sistem Pengendalian Internal Tahun 2025

Pelaksanaan pengendalian internal dilakukan Unit Kerja Internal Audit untuk mendukung pencapaian tujuan perusahaan, dalam menjaga keandalan pelaporan keuangan, melindungi aset perusahaan, meningkatkan efektivitas dan efisiensi operasional, serta memastikan kepatuhan terhadap peraturan perundang-undangan yang berlaku.

Perusahaan telah menerapkan Sistem Pengendalian Internal yang mengacu pada kerangka kerja pengendalian internal yang berlaku umum, mencakup lingkungan pengendalian, penilaian risiko, aktivitas pengendalian, sistem informasi dan komunikasi, serta kegiatan pemantauan. Sistem ini dirancang untuk memberikan keyakinan yang memadai (reasonable assurance), bukan keyakinan absolut, atas tercapainya tujuan pengendalian.

Aktivitas pengendalian diterapkan melalui mekanisme otorisasi, pemisahan fungsi, rekonsiliasi, serta pengendalian berbasis sistem informasi. Sistem informasi perusahaan telah mendukung penyediaan data yang andal, relevan, dan tepat waktu guna menunjang pengambilan keputusan manajemen. Selain itu, komunikasi kebijakan dan prosedur dilakukan secara berkesinambungan kepada seluruh unit kerja.

## Evaluation of the Effectiveness of the Internal Control System in 2025

The implementation of internal control is carried out by the Internal Audit Unit to support the achievement of the Company's objectives, including maintaining the reliability of financial reporting, safeguarding company assets, improving operational effectiveness and efficiency, and ensuring compliance with applicable laws and regulations.

The Company has implemented an Internal Control System that refers to a generally accepted internal control framework, covering the control environment, risk assessment, control activities, information and communication systems, and monitoring activities. This system is designed to provide reasonable assurance, not absolute assurance, regarding the achievement of control objectives.

Control activities are implemented through authorization mechanisms, segregation of duties, reconciliations, and information system-based controls. The Company's information systems support the provision of reliable, relevant, and timely data to facilitate management decision-making. In addition, communication of policies and procedures is carried out continuously across all work units.

Pemantauan atas efektivitas Sistem Pengendalian Internal dilakukan secara berkelanjutan oleh manajemen serta melalui fungsi audit internal. Hasil pemantauan dan temuan audit menjadi dasar bagi manajemen untuk melakukan perbaikan dan penyempurnaan sistem secara berkesinambungan.

Berdasarkan evaluasi yang dilakukan, manajemen menilai bahwa Sistem Pengendalian Internal Perusahaan telah berjalan secara efektif dan memadai, serta mampu memberikan keyakinan yang wajar atas tercapainya tujuan pengendalian internal sebagaimana diharapkan.

## Pernyataan Direksi dan/atau Dewan Komisaris atas Kecukupan Sistem Pengendalian Internal

Sistem pengendalian internal adalah suatu proses yang dilakukan oleh Direksi bersama-sama antara lain dengan Unit Internal Audit untuk memastikan terselenggaranya tata kelola perusahaan. Baik Dewan Komisaris maupun Direksi berkomitmen untuk memastikan penerapan tata kelola perusahaan yang baik di semua tingkatan sebagai landasan untuk mencapai tujuan melindungi dan meningkatkan nilai Perseroan. Direksi bertanggung jawab untuk melaksanakan pengendalian internal secara efektif agar Perseroan dapat mencapai tujuannya.

## Upaya Peningkatan Sistem Pengendalian Internal pada Tahun 2026 dan Tahun Mendatang

Upaya yang dilakukan untuk peningkatan Sistem Pengendalian Internal di Perseroan adalah dengan melaksanakan Sistem Pengendalian Internal secara menyeluruh di lingkungan Perseroan. Serta, dalam upaya peningkatan yang sejalan dengan Tujuan yang dimiliki Sistem Pengendalian Internal yaitu bertujuan memberikan layanan yang memadai untuk tercapainya efektivitas dan efisiensi pencapaian tujuan Perseroan, keandalan pelaporan keuangan, pengamanan aset perseroan dan ketaatan terhadap peraturan perundang-undangan.

Upaya peningkatan sistem pengendalian internal untuk di masa yang mendatang dilakukan dengan cara melakukan evaluasi pada kebijakan, melakukan pelatihan kepada karyawan dan implementasi teknologi untuk mendukung dan memperkuat perlindungan terhadap risiko internal.

Monitoring of the effectiveness of the Internal Control System is conducted continuously by management as well as through the internal audit function. The results of monitoring and audit findings serve as the basis for management to make ongoing improvements and refinements to the system.

Based on the evaluation conducted, management concludes that the Company's Internal Control System has been operating effectively and adequately, and is able to provide reasonable assurance regarding the achievement of internal control objectives as expected.

## Statement of the Board of Directors and/or the Board of Commissioners on the Adequacy of the Internal Control System

The internal control system is a process carried out by the Board of Directors, together with, among others, the Internal Audit Unit, to ensure the implementation of corporate governance. Both the Board of Commissioners and the Board of Directors are committed to ensuring the implementation of good corporate governance at all levels as a foundation for achieving the objective of protecting and enhancing the Company's value. The Board of Directors is responsible for implementing effective internal control so that the Company can achieve its objectives.

## Efforts to Improve the Internal Control System in 2026 and in the Future

Efforts to improve the Company's Internal Control System involve implementing a comprehensive Internal Control System throughout the Company. Furthermore, these improvement efforts align with the objectives of the Internal Control System, which are to provide adequate services to ensure the effective and efficient achievement of the Company's objectives, the reliability of financial reporting, the safeguarding of the Company's assets, and compliance with laws and regulations.

Future efforts to improve the internal control system will involve evaluating policies, providing training to employees, and implementing technology to support and strengthen protection against internal risks.

# Perkara Penting
## Material Matters

### Permasalahan Hukum

Sepanjang tahun 2025, HUMI tidak menghadapi perkara penting berupa permasalahan hukum perdata, hukum pidana dan pajak.

### Legal Issues

Throughout 2025, HUMI did not face any material cases in the form of civil, criminal, or tax legal issues.

### Permasalahan Hukum yang Dihadapi oleh Anggota Dewan Komisaris dan Direksi HUMI yang Sedang Menjabat

Sepanjang tahun 2025, tidak terdapat permasalahan hukum yang dihadapi oleh anggota Dewan Komisaris dan Direksi HUMI yang sedang menjabat.

### Legal Issues Faced by Members of the Board of Commissioners and Board of Directors of HUMI Currently in Office

Throughout 2025, no legal issues were faced by the incumbent members of HUMI's Board of Commissioners and Board of Directors.

### Perkara Penting yang Dihadapi Entitas Anak

Sepanjang tahun 2025, tidak terdapat permasalahan hukum yang dihadapi oleh Entitas Anak terdiri dari kasus perdata, pidana dan pajak.

### Material Cases Faced by Subsidiaries

Throughout 2025, the Subsidiary did not face any legal issues, including civil, criminal, or tax cases.

### Permasalahan Hukum yang Dihadapi oleh Anggota Dewan Komisaris dan Direksi Entitas Anak yang Sedang Menjabat

Sepanjang tahun 2025, tidak terdapat permasalahan hukum yang dihadapi bik oleh nggota Dewan Komisaris maupun Direksi dari Entitas Anak Perusahaan yang sedang menjabat.

### Legal Issues Faced by Members of the Board of Commissioners and Board of Directors of Subsidiaries Currently in Office

Throughout 2025, neither the members of the Board of Commissioners nor the members of the Board of Directors of the Subsidiary who were in office at the time faced any legal issues.

### Sanksi Administrasi dari Otoritas Terkait

Pada tahun 2025, tidak terdapat adanya sanksi adcministratif yang material dan berpengaruh terhadap kelangsungan usaha HUMI maupun sanksi administratif yang diberikan Otoritas Jasa Keuangan dan otoritas lainnya kepada HUMI, anggota Dewan Komisaris dan Direksi HUMI, maupun kepada anggota Dewan Komisaris dan Direksi anak perusahaan.

### Administrative Sanctions from Relevant Authorities

In 2025, there were no material administrative sanctions that affected HUMI's business continuity, nor were there any administrative sanctions imposed by the Financial Services Authority or other authorities on HUMI, members of the Board of Commissioners and Board of Directors of HUMI, or members of the Board of Commissioners and Board of Directors of its subsidiaries.

## Sanksi Pelanggaran Hukum Terkait Masalah Perburuhan/Ketenagakerjaan/Konsumen/ Kepailitan/Komersial/Persaingan Atau Lingkungan

HUMI tidak mencatatkan adanya pelanggaran hukum apa pun yang berkaitan dengan masalah perburuhan/ ketenagakerjaan/konsumen/kepailitan/komersial/ persaingan atau lingkungan.

## Sanctions for Legal Violations Related to Labor/ Employment/Consumer/Bankruptcy/Commercial/ Competition or Environmental Matters

HUMI did not record any legal violations related to labor/employment, consumer, bankruptcy, commercial, competition, or environmental matters.

## Sanksi Terkait Peraturan Pencatatan

Sepanjang tahun 2025, tidak terdapat adanya sanksi administratif yang material terkait peraturan pencatatan. HUMI senantiasa berupaya mematuhi aturan, regulasi, ketentuan dan/atau peraturan pencatatan dari regulator serta Self-Regulatory Organization (SRO) baik aturan pengungkapan maupun aturan terkait lainnya.

## Sanctions Related to Listing Regulations

Throughout 2025, there were no material administrative sanctions related to listing regulations. HUMI consistently strives to comply with rules, regulations, provisions, and/or listing requirements set by regulators and Self-Regulatory Organizations (SRO), including disclosure requirements and other related regulations.

## Sanksi Terkait Peraturan Perpajakan

Selama tiga tahun terakhir, HUMI tidak pernah menerima putusan bersalah dari pengadilan pajak tertinggi terkait masalah perpajakan.

## Sanctions Related to Tax Regulations

Over the past three years, HUMI has never received an adverse ruling from the highest tax court regarding tax matters.

# Kebijakan Anti-Fraud Dan Korupsi
## Anti-Fraud and Anti-Corruption Policy

Perseroan menjalankan program dan prosedur antisuap dan korupsi sebagaimana yang tertuang pada Kebijakan Anti Korupsi dan Anti-Fraud No. 19/Pedoman-GCG/XI/2025 Kebijakan merupakan salah satu bentuk pernyataan komitmen HUMI dalam mendukung praktik antisuap dan korupsi. Kebijakan tersebut berlaku di lingkungan Perseroan dengan melibatkan seluruh pemangku kepentingan termasuk karyawan, mitra kerja dan instansi pemerintah. Kebijakan ini berlaku bagi Dewan Komisaris, Direksi, jajaran manajemen dan seluruh karyawan Perseroan tanpa kecuali.

The Company implements anti-bribery and anti-corruption programs and procedures as stipulated in the Anti-Corruption and Anti-Fraud Policy No. 19/Pedoman-GCG/XI/2025. This policy serves as a statement of HUMI's commitment to supporting anti-bribery and anti-corruption practices. The policy applies within the Company and involves all stakeholders, including employees, business partners, and government institutions. It applies to the Board of Commissioners, Board of Directors, management, and all employees of the Company without exception.

### Komitmen Perusahaan

Perseroan berkomitmen untuk menerapkan tata kelola perusahaan yang bersih dari tindak pidana korupsi dan kecurangan karena dapat mengganggu stabilitas perusahaan, merugikan keuangan perusahaan, dan menghambat pertumbuhan serta kelangsungan usaha perusahaan.

### Company Commitment

The Company is committed to implementing good corporate governance that is free from corruption and fraud, as such actions may disrupt the Company's stability, cause financial losses, and hinder growth and business sustainability.

Pada Kebijakan Antisuap dan Korupsi untuk mencegah praktik suap dan korupsi, HUMI memiliki berbagai ketentuan, antara lain:

1. Program Awareness, melalui pelatihan, seminar, sosialisasi, sharing session dan sejenisnya tentang antisuap dan antikorupsi kepada pihak internal dan eksternal secara berkala.
2. Kewajiban penandatanganan Pakta Integritas (termasuk Kode Etik dan Komitmen Antisuap dan Korupsi) secara berkala (setiap awal tahun) oleh seluruh anggota Dewan Komisaris, Direksi, serta seluruh karyawan. Selain itu, Rekan Usaha yang akan bekerja sama dengan HUMI Grup juga diminta untuk menandatangani Pakta Integritas untuk Rekan Usaha (Kode Etik Vendor).
3. Uji Tuntas *(Due Diligence)*, melalui:
    a. *Know Your Customer* (KYC), yaitu uji tuntas yang dilakukan terhadap (calon) pelanggan dan rekanan, melalui serangkaian pemeriksaan untuk memastikan kesesuaian tujuan kerja sama yang dilakukan oleh HUMI.
    b. *Know Your Employee* (KYE), yaitu uji tuntas yang dilakukan terhadap calon karyawan maupun kepada karyawan dan Orang Bekerja untuk HUMI, melalui serangkaian pemeriksaan agar HUMI mengetahui latar belakang dari calon karyawan/karyawan sehingga dapat meminimalisasi potensi risiko pelanggaran internal.

Under the Anti-Bribery and Anti-Corruption Policy, HUMI has established various provisions to prevent bribery and corruption practices, including:

1. Awareness Programs, conducted through training, seminars, socialization, sharing sessions, and similar activities on anti-bribery and anti-corruption for both internal and external parties on a regular basis.
2. The obligation to sign an Integrity Pact (including the Code of Conduct and Anti-Bribery and Anti-Corruption Commitment) periodically (at the beginning of each year) by all members of the Board of Commissioners, Board of Directors, and all employees. In addition, business partners working with the HUMI Group are also required to sign an Integrity Pact for Business Partners (Vendor Code of Conduct).
3. Due Diligence, conducted through:
    a. Know Your Customer (KYC), which involves due diligence on prospective customers and partners through a series of checks to ensure alignment with HUMI's cooperation objectives.
    b. Know Your Employee (KYE), which involves due diligence on prospective and existing employees and personnel working for HUMI through a series of checks to understand their background and minimize the risk of internal violations.

## Panduan Atas Gratifikasi

1. Sepanjang pemberian tersebut dimaksudkan untuk membina hubungan baik dalam batas-batas yang sesuai dengan kewajaran dan memperhatikan hubungan yang setara, saling menghormati dan tidak bertujuan untuk menyuap pihak yang bersangkutan.
2. Tidak diperbolehkan dalam bentuk uang tunai kecuali dalam rangka sponsorship atau promosi perusahaan dengan melampirkan dokumen pendukung, wajib mencantumkan logo perusahaan sebagai bagian yang tidak terpisahkan.
3. Tidak diperbolehkan dalam bentuk-bentuk yang melanggar kesusilaan dan hukum.

Apabila dalam pelaksanaannya, menemukan atau menghadapi peristiwa yang termasuk dalam tindakantindakan yang dilarang, maka seluruh anggota Direksi, anggota Dewan Komisaris, ataupun karyawan Perseroan wajib melaporkan kepada atasan langsung dan Sekretaris Perusahaan secara tertulis.

Konsekuensi atas pelanggaran terhadap kebijakan ini akan dikenakan sanksi administratif dan/atau tindakan disiplin seperti pemecatan melalui mekanisme yang berlaku pada peraturan perusahaan dan perundang-undangan yang berlaku.

HUMI memiliki komitmen anti-fraud dan korupsi yang antara lain dinyatakan dalam bentuk deklarasi yang dituangkan secara tertulis dan diumumkan secara terbuka kepada seluruh pihak baik internal maupun eksternal, di antaranya melalui e-mail dan situs web. Deklarasi komitmen anti-suap dan korupsi yang merupakan bagian dari Deklarasi Pakta Integritas, Kode Etik dan Komitmen Anti-suap dan Korupsi.

Detil isi dari Kebijakan Anti-Fraud dan Korupsi dapat dilihat pada situs web HUMI. HUMI juga memiliki kebijakan terkait anti-fraud dan korupsi yang saling melengkapi satu sama lain, di antaranya Kode Etik dan Perilaku dan Kebijakan Pelaporan Pelanggaran (Whistleblowing Policy).

Sebagai bentuk pengawasan aktif Direksi dan Dewan Komisaris terhadap pengendalian fraud, HUMI melaksanakan penandatanganan dan penerapan pakta integritas setiap tahun oleh seluruh anggota Dewan Komisaris, Direksi maupun seluruh karyawan HUMI termasuk karyawan outsource. Isi dari pakta integritas tersebut merupakan komitmen untuk selalu menjunjung tinggi integritas dan menentang segala tindakan fraud, suap dan korupsi serta pelanggaran terhadap terhadap Kode Etik dan Perilaku Kepegawaian HUMI.

## Guidelines on Gratuities

1. Provided that such giving is intended to maintain good relationships within reasonable limits, taking into account equality, mutual respect, and not intended to bribe the recipient.
2. Not allowed in the form of cash, except for sponsorship or company promotion purposes, with supporting documents attached and the Company's logo included as an integral part.
3. Not allowed in forms that violate decency or the law.

If, in practice, any events involving prohibited actions are identified or encountered, all members of the Board of Directors, members of the Board of Commissioners, and employees of the Company are required to report them in writing to their direct supervisor and the Corporate Secretary.

Violations of this policy will result in administrative sanctions and/or disciplinary actions, including termination, in accordance with Company regulations and applicable laws.

HUMI has an anti-fraud and anti-corruption commitment, among others, expressed through a written declaration that is publicly announced to both internal and external parties, including via email and the Company's website. This declaration forms part of the Integrity Pact Declaration, Code of Conduct, and Anti-Bribery and Anti-Corruption Commitment.

Details of the Anti-Fraud and Anti-Corruption Policy can be accessed on the HUMI website. HUMI also has complementary policies related to anti-fraud and corruption, including the Code of Conduct and Behavior and the Whistleblowing Policy.

As part of active oversight by the Board of Directors and Board of Commissioners over fraud control, HUMI implements the annual signing and enforcement of the integrity pact by all members of the Board of Commissioners, Board of Directors, and all employees, including outsourced personnel. The integrity pact reflects a commitment to uphold integrity and oppose all forms of fraud, bribery, and corruption, as well as violations of the HUMI Code of Conduct and Employee Behavior.

## *Zero Tolerance to Fraud*

Dalam menjalankan program pengelolaan anti-fraud, HUMI konsisten berkomitmen untuk tidak memberikan toleransi terhadap tindakan dan pelaku *fraud (zero tolerance to fraud)* yang berarti setiap pelaku *fraud* di HUMI akan ditindak tegas, tanpa terkecuali termasuk tuntutan pidana. Penerapan prinsip *zero tolerance to fraud* bertujuan untuk membangun budaya anti-fraud atau budaya kerja yang berintegritas karena hal tersebut merupakan salah satu pondasi yang penting bagi HUMI dalam menjaga aset, pelanggan dan stakeholder lainnya serta mendukung pertumbuhan yang berkelanjutan.

## Zero Tolerance to Fraud

In implementing its anti-fraud program, HUMI consistently maintains a zero tolerance to fraud policy, meaning that any perpetrator of fraud within HUMI will be subject to strict action without exception, including criminal prosecution. The application of this principle aims to build an anti-fraud culture or a culture of integrity, which is a fundamental foundation for HUMI in safeguarding its assets, customers, and stakeholders, as well as supporting sustainable growth.

## Pelatihan/Sosialisasi *Anti-Fraud* dan Korupsi

HUMI secara agresif mendorong pencegahan anti-fraud dan korupsi dengan melibatkan peran aktif seluruh karyawan, mitra kerja, dan pemangku kepentingan lainnya.

Secara berkala, pada awal tahun HUMI melakukan penandatanganan Deklarasi Pakta Integritas, Kode Etik dan Komitmen Antikorupsi (Pakta) oleh Dewan Komisaris, Direksi dan seluruh karyawan. HUMI. Pada tahun 2025, penandatanganan dilakukan pada setiap 1 tahun sekali pada awal tahun.

Penandatangan Pakta Integritas ini ditindaklanjuti ke seluruh jenjang organisasi melalui kewajiban atestasi Deklarasi Pakta Integritas, Kode Etik dan Komitmen Antikorupsi setiap tahun oleh seluruh karyawan, baik karyawan tetap maupun tidak tetap.

## Anti-Fraud and Anti-Corruption Training/Socialization

HUMI actively promotes anti-fraud and anti-corruption prevention by involving the active participation of all employees, business partners, and other stakeholders.

Periodically, at the beginning of each year, HUMI conducts the signing of the Integrity Pact Declaration, Code of Conduct, and Anti-Corruption Commitment by the Board of Commissioners, Board of Directors, and all employees. In 2025, the signing was conducted annually at the beginning of the year.

The signing of the Integrity Pact is followed up across all organizational levels through the mandatory attestation of the Integrity Pact Declaration, Code of Conduct, and Anti-Corruption Commitment each year by all employees, both permanent and non-permanent.

## Pengungkapan

Sepanjang tahun 2025, tidak terdapat laporan atas pelanggaran gratifikasi atau korupsi yang dapat merugikan Perseroan maupun pihak lain.

## Disclosure

Throughout 2025, there were no reports of violations involving gratuities or corruption that could cause harm to the Company or any other party.

# Kode Etik
## Code of Conduct

Kepercayaan dari masyarakat dan para pelaku pasar menjadi hal penting bagi keberlangsungan usaha Perseroan. Salah satu hal penting dalam membangun kepercayaan ialah dengan menerapkan etika dan perilaku segenap insan Perseroan yang bersandar pada nilai-nilai etika, prinsipprinsip tata kelola, serta peraturan perundang-undangan yang berlaku. Oleh karena itu, Perseroan telah mengatur etika dan perilaku segenap insan Perseroan dalam Kode Etik Perseroan. Kode etik tersebut menjadi panduan dan acuan bagi segenap insan Perseroan dalam bersikap dan berperilaku secara pantas, sesuai dengan nilai-nilai etika, prinsip-prinsip tata kelola, dan peraturan perundang-undangan yang berlaku.

Public trust and the confidence of market participants are essential for the Company's business continuity. One of the key factors in building trust is the implementation of ethical conduct and behavior by all Company personnel, grounded in ethical values, corporate governance principles, and applicable laws and regulations. Therefore, the Company has established the ethical standards and conduct of all Company personnel in the Company's Code of Conduct. This Code of Conduct serves as a guideline and reference for all Company personnel to act and behave appropriately, in accordance with ethical values, governance principles, and applicable laws and regulations.

### Isi Kode Etik

Kode Etik Perseroan mengatur hal-hal sebagai berikut:
1. Untuk menghindari terjadinya benturan kepentingan antara kepentingan pribadi atau golongan dengan kepentingan Perusahaan, secara langsung maupun tidak langsung.
2. Memberi penjelasan secara tertulis kepada pihak yang ditunjuk oleh Perseroan, yang menyangkut segala kegiatan di luar Perseroan, kepemilikan saham, dan segala hubungan yang dapat menimbulkan benturan kepentingan.
3. Memberi penjelasan secara tertulis atas kepemilikan saham dalam badan usaha yang menjadi mitra atau pesaing Perseroan.
4. Untuk kepentingan usaha, seluruh insan Perseroan berperan dan bertanggungjawab untuk menjaga informasi Perseroan yang rahasia, terutama informasi internal yang belum atau tidak dipublikasikan ke publik, data, dokumen, atau informasi apapun yang dapat berdampak buruk terhadap bisnis Perseroan atau harga sahamnya.
5. Seluruh insan Perseroan dilarang menyalahgunakan wewenang dan mengambil keuntungan baik langsung maupun tidak langsung, dari pengetahuan yang diperoleh dari kegiatan bisnis Perseroan. Seluruh insan HUMI dilarang meminta atau menerima, mengizinkan atau menyetujui untuk menerima gratifikasi yang berhubungan dengan jabatannya dan berlawanan dengan kewajibannya sesuai peraturan perundang-undangan yang berlaku.

Pokok-pokok kode etik yang harus dipatuhi seluruh karyawan serta orang bekerja di Perusahaan dan menjadi etika dasar dalam berinteraksi secara profesional, yaitu:

### Contents of the Code of Conduct

The Company's Code of Conduct regulates the following:
1. To avoid conflicts of interest between personal or group interests and the Company's interests, whether directly or indirectly.
2. To provide written disclosure to designated parties within the Company regarding all activities outside the Company, share ownership, and any relationships that may give rise to conflicts of interest.
3. To provide written disclosure of share ownership in business entities that are partners or competitors of the Company.
4. In the interest of business, all Company personnel are responsible for safeguarding confidential Company information, particularly internal information that has not been or is not disclosed to the public, including data, documents, or any information that may adversely affect the Company's business or its share price.
5. All Company personnel are prohibited from abusing their authority and from obtaining benefits, either directly or indirectly, from knowledge acquired through the Company's business activities. All HUMI personnel are prohibited from requesting or accepting, allowing, or agreeing to receive gratuities related to their position that conflict with their duties in accordance with applicable laws and regulations.

The key principles of the Code of Conduct that must be adhered to by all employees and individuals working for the Company, and which serve as the fundamental ethics in professional interactions, are as follows:

| 1. Integritas<br>Integrity | 2. Benturan Kepentingan<br>Conflict of Interest |
|---|---|
| Nilai dasar dan wajib dimiliki oleh setiap karyawan serta orang bekerja untuk HUMI. Dilarang melakukan segala tindakan yang bertentangan dengan kebijakan, prosedur HUMI, ketentuan regulasi dan peraturan perundangundangan, tidak mengambil keuntungan dari siapapun atau apapun, penyalahgunaan informasi rahasia, atau kegiatan operasional lainnya yang dilarang oleh aturan internal.<br><br>A fundamental value that must be upheld by every employee and individual working for HUMI. It is prohibited to engage in any actions that violate HUMI's policies, procedures, regulatory provisions, and applicable laws and regulations, including taking advantage of any party or situation, misuse of confidential information, or other operational activities prohibited by internal rules. | Karyawan dan orang yang bekerja di Perusahaan berkewajiban untuk menghindari terjadinya benturan kepentingan antara kepentingan pribadi atau golongan dengan kepentingan Perusahaan, secara langsung maupun tidak langsung, dengan cara sebagai berikut: Memberi penjelasan secara tertulis kepada pihak yang ditunjuk oleh Perusahaan, yang menyangkut segala kegiatan di luar Perusahaan, kepemilikan saham, dan segala hubungan yang dapat menimbulkan benturan kepentingan dan memberi penjelasan secara tertulis atas kepemilikan saham dalam badan usaha yang menjadi mitra atau pesaing Perusahaan.<br><br>Employees and individuals working for the Company are required to avoid conflicts of interest between personal or group interests and the Company's interests, whether directly or indirectly, by: providing written disclosure to designated parties within the Company regarding all activities outside the Company, share ownership, and any relationships that may give rise to conflicts of interest, as well as providing written disclosure of share ownership in business entities that are partners or competitors of the Company. |
| **3. Kerahasiaan**<br>Confidentiality | **4. Penyalahgunaan Jabatan dan Gratifikasi**<br>Abuse of Authority and Gratuities |
| Untuk kepentingan usaha, semua karyawan Perusahaan berperan dan bertanggung jawab untuk menjaga informasi Perusahaan yang rahasia, terutama informasi internal yang belum atau tidak dipublikasikan ke publik, data, dokumen, atau informasi apapun yang dapat berdampak buruk terhadap bisnis Perusahaan atau harga sahamnya.<br><br>For business purposes, all Company employees are responsible for safeguarding confidential Company information, particularly internal information that has not been or is not disclosed to the public, including data, documents, or any information that may adversely affect the Company's business or its share price. | Seluruh karyawan dan orang yang bekerja di Perusahaan dilarang menyalahgunakan wewenang dan mengambil keuntungan baik langsung maupun tidak langsung, dari pengetahuan yang diperoleh dari kegiatan bisnis Perusahaan untuk keuntungan pribadi, keuntungan bagi anggota keluarganya dan pihak-pihak lainnya.<br><br>All employees and individuals working for the Company are prohibited from abusing their authority and from obtaining benefits, either directly or indirectly, from knowledge acquired through the Company's business activities for personal gain, the benefit of family members, or other parties. |

Penerimaan hadiah dapat menyebabkan terjadinya benturan kepentingan dan mempengaruhi kemampuan dalam mengambil keputusan bisnis yang obyektif.

1. Seluruh personil Perseroan harus menyajikan data yang akurat dan dapat dipertanggungjawabkan, tidak diperkenankan membukukan dan/atau mengubah dan/ atau menghapus pembukuan, dengan maksud untuk mengaburkan transaksi.
2. Integritas Sistem.
3. Pernyataan Tahunan (Annual Disclosure).
4. Sanksi Pelanggaran/Ketidakpatuhan.
5. Pengawasan Pelaksanaan dan Pemutakhiran.

Acceptance of gifts may lead to conflicts of interest and affect the ability to make objective business decisions.

1. All Company personnel must present accurate and accountable data and are prohibited from recording and/or altering and/or deleting records with the intent to obscure transactions.
2. System Integrity.
3. Annual Disclosure.
4. Sanctions for Violations/Non-Compliance.
5. Supervision of Implementation and Updates.

## Pernyataan Kode Etik Berlaku Bagi Setiap Tingkatan Organisasi

Kode Etik Perseroan wajib dipatuhi dan diterapkan oleh segenap insan Perseroan sebagai dasar untuk membangun dan mengelola perilaku secara konsisten sesuai dengan ketentuan yang berlaku di dalam dan di luar lingkungan Perusahaan. Direktur Utama Perseroan telah menetapkan kebijakan terkait Kode Etik dan Perilaku yang telah disempurnakan atau diperbaharui dalam Surat Keputusan Direktur Utama tentang Code of Conduct.

## Statement on the Applicability of the Code of Conduct at All Organizational Levels

The Company's Code of Conduct must be adhered to and implemented by all Company personnel as a basis for building and managing behavior consistently in accordance with applicable provisions both within and outside the Company. The Company's President Director has established policies related to the Code of Conduct and Behavior, which have been refined or updated through a Decree of the President Director regarding the Code of Conduct.

## Penandatanganan Pakta Integritas

HUMI telah melakukan penandatanganan Deklarasi Pakta Integritas, Kode Etik dan Komitmen Antikorupsi

## Signing of the Integrity Pact

HUMI conducted the signing of the Integrity Pact Declaration, Code of Conduct, and Anti-Corruption

oleh Dewan Komisaris, Direksi dan Karyawan HUMI pada awal tahun 2025 untuk tahun buku 2025. Penandatangan Pakta Integritas ini ditindaklanjuti ke seluruh jenjang organisasi melalui kewajiban atestasi Deklarasi Pakta Integritas, Kode Etik, dan Komitmen Antikorupsi setiap tahun oleh seluruh karyawan, baik karyawan tetap maupun tidak tetap.

Commitment by the Board of Commissioners, Board of Directors, and HUMI employees at the beginning of 2025 for the 2025 financial year. The signing of the Integrity Pact is followed up across all organizational levels through the mandatory attestation of the Integrity Pact Declaration, Code of Conduct, and Anti-Corruption Commitment annually by all employees, both permanent and non-permanent.

## Sosialisasi Kode Etik

Perseroan senantiasa melakukan sosialisasi untuk menanamkan dan membudayakan nilai-nilai positif Kode Etik. Terkait hal itu, Perseroan telah melakukan sejumlah inisiatif sebagai berikut:

1. Terdapat Values HUMI, yakni Harmony, Uncompromized Integrity, Meaningfull, Innovation for Growth. Hal ini menjadi fondasi tata nilai utama yang harus dipegang teguh dan senantiasa diterapkan di HUMI.
2. Melakukan kegiatan sosialisasi/refreshment internal perihal Kode Etik Perilaku Karyawan.
3. Mewajibkan karyawan untuk mengikuti rangkaian internalisasi Values HUMI.

## Code of Conduct Socialization

The Company continuously conducts socialization to instill and cultivate the positive values of the Code of Conduct. In this regard, the Company has undertaken several initiatives as follows:

1. HUMI Values, namely Harmony, Uncompromised Integrity, Meaningful, Innovation for Growth, which serve as the core values that must be upheld and consistently implemented within HUMI.
2. Conducting internal socialization/refreshment activities regarding the Employee Code of Conduct.
3. Requiring employees to participate in the internalization of HUMI Values.

## Pemantauan Pelaksanaan Kode Etik

Pemantauan pelaksanaan Kode Etik Perseroan dilakukan oleh Bagian Human Capital. HUMI secara tegas memberikan sanksi bagi karyawan yang melanggar ketentuan-ketentuan yang berlaku dalam Kode Etik dapat dikenakan sanksi berupa teguran lisan, peringatan tertulis, ganti kerugian, dan Pemutusan Hubungan Kerja (PHK) sesuai dengan peraturan dan ketentuan perundang-undangan yang berlaku

## Monitoring the Implementation of the Code of Conduct

Monitoring of the implementation of the Company's Code of Conduct is carried out by the Human Capital Division. HUMI firmly imposes sanctions on employees who violate the provisions of the Code of Conduct, which may include verbal warnings, written warnings, compensation for losses, and termination of employment in accordance with applicable regulations and laws.

## Kebijakan Penegakan Disiplin dan Penentuan Sanksi Atas Pelanggaran

Perseroan telah menetapkan sanksi bagi setiap pelanggaran kode etik, sesuai dengan jenis dan tingkatan pelanggaran yang dilakukan. Semua benturan kepentingan atau pelanggaran harus dilaporkan dan ditangani oleh masing-masing karyawan dengan ketentuan:

1. Karyawan melaporkan kepada atasan dan dievaluasi oleh atasan langsung dengan tindakan kepada divisi yang membidangi Human Capital.
2. Direksi, melaporkan kepada dan dievaluasi oleh Dewan Komisaris.
3. Dewan Komisaris, melaporkan kepada dan dievaluasi oleh Pemegang Saham.

## Disciplinary Enforcement Policy and Determination of Sanctions for Violations

The Company has established sanctions for any violations of the Code of Conduct, in accordance with the type and severity of the violation. All conflicts of interest or violations must be reported and handled by the respective personnel under the following provisions:

1. Employees report to their supervisors and are evaluated by their direct supervisors, with actions coordinated with the Human Capital Division.
2. The Board of Directors reports to and is evaluated by the Board of Commissioners.
3. The Board of Commissioners reports to and is evaluated by the Shareholders.

Sanksi terhadap pelanggaran kode etik, tidak saja berlaku untuk karyawan darat, namun berlaku juga dengan awak kapal. Hal ini dilakukan sebagai upaya mencegah terjadinya perilaku indisipliner dan memberikan efek jera kepada para pelanggar kode etik. Praktik pemberian sanksi dikategorikan ke dalam 3 (tiga) jenis sanksi sebagai berikut:

1. Sanksi Ringan, berupa Surat Peringatan Tertulis.
2. Sanksi Sedang, berupa Tidak Dipekerjakan Kembali.
3. Sanksi Berat, berupa Tidak Dipekerjakan Kembali.

Sanctions for violations of the Code of Conduct apply not only to onshore employees but also to ship crew. This is intended to prevent disciplinary misconduct and provide a deterrent effect for violators of the Code of Conduct. Sanctions are categorized into 3 (three) types as follows:

1. Minor Sanctions, in the form of a Written Warning Letter.
2. Moderate Sanctions, in the form of Non-Reemployment.
3. Severe Sanctions, in the form of Non-Reemployment.

## Jumlah Pelanggaran Kode Etik Tahun 2025

Selama tahun 2025 tidak terdapat karyawan yang dikenakan sanksi atas pelanggaran kode etik. Berikut rincian dan perbandingan jumlah pelanggaran kode etik sepanjang tahun 2025 dan tahun sebelumnya.

## Number of Code of Conduct Violations in 2025

During 2025, no employees were disciplined for violations of the code of ethics. The following is a breakdown and comparison of the number of code of ethics violations throughout 2025 and the previous year.

| Jenis Pelanggaran<br>Type of Violation | Jumlah Pelanggan<br>Number of Employees | | Sanksi<br>Sanctions |
|---|---|---|---|
| | 2025 | 2024 | |
| Ringan<br>Minor | - | - | Pembinaan Lisan<br>Verbal Guidance |
| Sedang<br>Moderate | - | 1 | Pembinaan Tertulis<br>Written Guidance |
| Berat<br>Severe | - | - | Peringatan terakhir/Pemutusan Hubungan Kerja (PHK)<br>Final Warning/Termination of Employment (Termination) |

Begitupun untuk pelanggaran kode etik yang dilakukan oleh awak kapal, di sepanjang tahun 2025 tidak terdapat pelanggaran kode etik yang dilakukan oleh awak kapal, seperti diungkapkan dalam rincian berikut.

Similarly, regarding ethical code violations committed by crew members, there were no such violations throughout 2025, as detailed below.

| Jenis Pelanggaran<br>Type of Violation | Jumlah Pelanggan<br>Number of Employees | | Sanksi<br>Sanctions |
|---|---|---|---|
| | 2025 | 2024 | |
| Ringan<br>Minor | - | - | Pembinaan Lisan<br>Verbal Guidance |
| Sedang<br>Moderate | - | - | Pembinaan Tertulis<br>Written Guidance |
| Berat<br>Severe | - | - | Peringatan terakhir/Pemutusan Hubungan Kerja (PHK)<br>Final Warning/Termination of Employment (Termination) |

# Kebijakan Pencegahan Perdagangan Orang Dalam (Insider trading Prevention policy)

Kebijakan Pencegahan Perdagangan Orang Dalam (Insider trading Prevention policy)

Kebijakan Informasi Orang Dalam (Insider Trading) dalam transaksi pribadi saham oleh karyawan dan manajemen (dalam hal ini anggota Dewan Komisaris dan Direksi) HUMI mengatur adanya periode Blackout, yaitu pelarangan seluruh karyawan serta manajemen untuk melakukan kegiatan transaksi dalam bentuk saham pada periode-periode tertentu.

Periode Blackout wajib diumumkan kepada seluruh karyawan HUMI, selama kurun waktu 10 hari kerja sebelum HUMI menyampaikan keterbukaan informasi material atau periode dimulai 1 bulan sebelum menyampaikan keterbukaan informasi material dan berakhir 2 hari setelah keterbukaan informasi material tersebut. Juga termasuk periode lainnya yang ditentukan oleh Direksi sehubungan dengan penyampaian keterbukaan informasi material.

The Insider Trading Policy in relation to personal share transactions by employees and management (in this case members of the Board of Commissioners and Board of Directors) of HUMI regulates the existence of a Blackout period, which prohibits all employees and management from conducting share transaction activities during certain periods.

The Blackout period must be announced to all HUMI employees, for a period of 10 working days prior to HUMI disclosing material information, or beginning 1 month before such disclosure and ending 2 days after the disclosure of the material information. It also includes other periods as determined by the Board of Directors in relation to the disclosure of material information.

# Sistem Pelaporan Pelanggaran
## Whistleblowing System

HUMI memiliki dan menjalankan Sistem Pelaporan Pelanggaran (Whistleblowing System/WBS). Kebijakan terkait WBS telah diberlakukan Perseroan sebagai sistem kontrol terhadap penyelenggaraan kegiatan kerja Dewan Komisaris, Direksi, serta segenap karyawan Perseroan, baik darat maupun awak kapal. Perseroan mendorong partisipasi dari setiap insan Perseroan untuk menyampaikan informasi terkait pelanggaran melalui sistem WBS. Informasi yang dapat dilaporkan melalui WBS antara lain:

1. Penyimpangan dari peraturan dan perundangan yang berlaku termasuk ketentuan perpajakan.
2. Penyalahgunaan jabatan untuk kepentingan lain di luar Perseroan.
3. Korupsi, Kolusi, dan Nepotisme.
4. Kecurangan (fraud).
5. Gratifikasi.
6. Pelanggaran Kode Etik Perseroan atau pelanggaran norma-norma kesopanan pada umumnya.
7. Perbuatan yang membahayakan keselamatan dan kesehatan kerja, atau membahayakan keamanan Perseroan.
8. Perbuatan yang dapat menimbulkan kerugian finansial atau non finansial terhadap Perseroan atau merugikan kepentingan Perseroan.
9. Pelanggaran prosedur operasi standar Perseroan, terutama terkait dengan pengadaan barang atau jasa serta pemberian manfaat dan remunerasi.
10. Pelanggaran Pelecehan Sosial dan Non-Diskriminasi termasuk pelecehan seksual dan kekerasan terhadap perempuan di Lingkungan Kerja.

### Penyampaian Laporan Pelanggaran

Pelaporan melalui WBS difasilitasi disampaikan melalui AYO LAPOR whistleblowing system dengan saluran layanan sebagai berikut:

1. Layanan SMS dan/atau whatsapp melalui : No. Hp : +62 877-1217-9000;
2. Layanan website: dengan mengirimkan E-formulir yang tertera pada website www.humi.co.id/wbs/.
3. Layanan E-mail: dengan mengirimkan E-mail ke ayolapor@humi.co.id
4. Hard copy ke alamat Tim Perlindungan Pelapor :
   Gedung Mangkuluhur City Tower 1 Lantai 27
   Jl. Jend. Gatot Subroto Kav. 1-3
   Jakarta 12930, Indonesia

HUMI has established and implemented a Whistleblowing System (WBS). The policy related to the WBS has been enforced by the Company as a control system for the conduct of the Board of Commissioners, the Board of Directors, and all Company employees, both onshore and ship crew. The Company encourages participation from all Company personnel to submit information regarding violations through the WBS. Information that can be reported through the WBS includes:

1. Deviations from applicable laws and regulations, including tax provisions.
2. Abuse of authority for interests outside the Company.
3. Corruption, Collusion, and Nepotism.
4. Fraud.
5. Gratuities.
6. Violations of the Company's Code of Conduct or violations of general norms of decency.
7. Actions that endanger occupational health and safety, or compromise the Company's security.
8. Actions that may cause financial or non-financial losses to the Company or harm the Company's interests.
9. Violations of the Company's standard operating procedures, particularly related to procurement of goods or services and the provision of benefits and remuneration.
10. Violations related to Social Harassment and Non-Discrimination, including sexual harassment and violence against women in the workplace.

### Submission of Violation Reports

Reporting through the WBS is facilitated via the AYO LAPOR whistleblowing system through the following service channels:

1. SMS and/or WhatsApp service via: Mobile No.: +62 877-1217-9000;
2. Website service: by submitting the E-form available at www.humi.co.id/wbs/;
3. Email service: by sending an email to ayolapor@humi.co.id;
4. Hard copy submission to the Whistleblower Protection Team at:
   Mangkuluhur City Tower 1 Building, 27th Floor
   Jl. Jend. Gatot Subroto Kav. 1-3
   Jakarta 12930, Indonesia.

**Mekanisme Penanganan Pengaduan Melalui Saluran WBS**
Complaints Handling Mechanism Through WBS Channels



**Pelapor**
Reporter

**Tim Pengelola WBS**
WBS Management Team

**Direksi**
Board of Director

**Tim Investigasi**
Reporter

## Perlindungan Bagi Pelapor

Tim Perlindungan Pelapor bertanggung jawab atas pelaksanaan program perlindungan bagi pelapor, terutama aspek kerahasiaan dan jaminan keamanan pelapor.

Sebagaimana diatur dalam kebijakan internal HUMI, manajemen berkomitmen untuk memberikan perlindungan bagi pelapor dengan menjaga kerahasiaan identitas saat melapor ataupun saat laporannya ditindaklanjuti oleh unit yang melakukan investigasi. Seluruh nama/identitas/e-mail/ nomor telepon pelapor hanya dapat diberikan atas izin dari pihak pelapor.
Setiap pelapor wajib memiliki alasan yang kuat dalam menyampaikan laporan pelanggaran atau potensi pelanggaran, serta wajib memiliki itikad yang baik. HUMI memberikan kebebasan dan tidak mewajibkan pelapor untuk menyertakan identitasnya maupun bukti atas pelanggaran yang dilaporkan. Sementara bukti berupa data, informasi atau indikasi awal atas terjadinya pelanggaran, dapat disertakan saat pelaporan.

## Penanganan Pengaduan

Laporan atau aduan yang diterima, selanjutnya dilakukan klarifikasi awal Tim Perlindungan Pelapor, yang meliputi identitas pelapor dan bukti dokumen. Berikutnya, dilakukan pemeriksaan terhadap laporan pelanggaran, apabila ada indikasi awal pelanggaran maupun tidak, maka laporan disampaikan kepada Direktur Utama.

Indikasi awal adalah informasi yang disampaikan dalam pelaporan meliputi:
1. Permasalahan.
2. Siapa yang terlibat.
3. Bentuk dan besar kerugian.
4. Kapan dan tempat terjadi.

## Protection for Whistleblowers

The Whistleblower Protection Team is responsible for implementing the whistleblower protection program, particularly in terms of confidentiality and ensuring the security of the whistleblower.

As stipulated in HUMI's internal policies, management is committed to providing protection for whistleblowers by maintaining the confidentiality of their identity both when submitting a report and when the report is followed up by the investigating unit. All names/identities/email addresses/telephone numbers of whistleblowers may only be disclosed with the consent of the whistleblower. Each whistleblower is required to have a strong basis when submitting a report of a violation or potential violation and must act in good faith. HUMI provides flexibility and does not require whistleblowers to disclose their identity or provide evidence of the reported violation. However, supporting evidence in the form of data, information, or initial indications of a violation may be included at the time of reporting.

## Complaint Handling

Reports or complaints received are first subject to initial clarification by the Whistleblower Protection Team, which includes verification of the whistleblower's identity and supporting documents. Subsequently, an examination of the reported violation is conducted. Whether or not there is an initial indication of a violation, the report is then submitted to the President Director.

An initial indication refers to the information submitted in the report, which includes:
1. The issue.
2. The parties involved.
3. The form and amount of loss.
4. The time and place of occurrence.

Selanjutnya, dilakukan evaluasi/penelaahan awal sesuai data yang dimiliki atas laporan dugaan pelanggaran menetapkan atau menyimpulkan apakah laporan dugaan pelanggaran akan ditindaklanjuti ke tahap investigasi atau dihentikan.

Selain itu, Tim Perlindungan Pelapor bisa melakukan komunikasi dengan pelapor jika diperlukan dalam rangka:

1. Melakukan klarifikasi dan evaluasi apakah materi dugaan pelanggaran yang dilaporkan relevan dan berhubungan secara langsung dengan hal-hal yang terkait perusahaan (bukan hal-hal yang bersifat pribadi).
2. Pengumpulan bukti-bukti pendukung sebagai bahan analisa terjadinya tindak pelanggaran.
3. Setelah itu, melakukan pembahasaan atau diskusi dengan Tim Investigasi atas perkembangan pelaksanaan investigasi dan memberikan masukan sebagai bahan pertimbangan kepada Tim Investigasi dalam pelaksanaan investigasi.
4. *Draft* laporan hasil investigasi dan memberikan masukan kepada Tim investigasi dalam menyusun draft final laporan hasil investigasi.

Selanjutnya, tim melakukan penyampaian laporan hasil investigasi kepada Direktur Utama, dan rencana tindak lanjut atas hasil investigasi.

## Pihak yang Mengelola Pengaduan

Berdasarkan kebijakan internal Perseroan, pihak yang ditunjuk untuk mengelola pengaduan saat ini adalah terdiri dari:

1. Tim Perlindungan Pelapor yang menerima pelaporan pelanggaran yang beridentitas.
2. Tim Investigasi, atas perintah Direktur Utama Perseroan dan melalui surat tugas untuk melaksanakan investigasi terhadap pengaduan tersebut. Kedua tim tersebut dirahasiakan, ditunjuk langsung oleh Direksi HUMI.

Furthermore, an initial evaluation/review is carried out based on the available data regarding the alleged violation report to determine or conclude whether the report will proceed to the investigation stage or be discontinued.

In addition, the Whistleblower Protection Team may communicate with the whistleblower if necessary in order to:

1. Conduct clarification and evaluation of whether the reported alleged violation is relevant and directly related to company matters (not personal matters).
2. Collect supporting evidence as material for analyzing the occurrence of the violation.
3. Conduct discussions with the Investigation Team regarding the progress of the investigation and provide input as consideration for the Investigation Team in carrying out the investigation.
4. Prepare a draft investigation report and provide input to the Investigation Team in compiling the final draft of the investigation report.

Subsequently, the team submits the investigation report results to the President Director, along with the follow-up plan based on the investigation findings.

## Parties Managing Complaints

Based on the Company's internal policies, the parties designated to manage complaints currently consist of:

1. The Whistleblower Protection Team, which receives reports of violations with identified whistleblowers.
2. The Investigation Team, appointed upon the instruction of the Company's President Director and through an assignment letter to conduct investigations into such complaints. Both teams are confidential and are directly appointed by the HUMI Board of Directors.

## Peran Dewan Komisaris

Dewan Komisaris berperan aktif dalam pelaksanaan dan pengawasan atas penerapan sistem pelaporan pelanggaran HUMI (whistleblowing system) berupa:

1. Dewan Komisaris menjadi pihak penerima laporan bilamana indikasi pelanggaran dilakukan oleh Direktur Utama, Anggota Dewan Komisaris dan Komisaris Utama.
2. Dewan Komisaris menandatangani Pakta Integritas di mana di dalamnya terdapat komitmen untuk berperan aktif dalam upaya pencegahan dan pemberantasan fraud serta bersedia melakukan pelaporan dalam hal terjadi tindakan fraud di lingkungan HUMI.

## Role of the Board of Commissioners

The Board of Commissioners plays an active role in the implementation and supervision of the HUMI whistleblowing system, including:

1. The Board of Commissioners acts as the recipient of reports if the alleged violation is committed by the President Director, members of the Board of Commissioners, or the President Commissioner.
2. The Board of Commissioners signs an Integrity Pact, which includes a commitment to actively participate in the prevention and eradication of fraud and to report any fraudulent activities occurring within HUMI.

## Jumlah Laporan dan Tindak Lanjutnya

Secara rinci informasi pengaduan yang masuk melalui mekanisme WBS dan tindak lanjutnya dapat dilihat di bawah ini.

## Number of Reports and Their Follow-Up

Detailed information regarding complaints received through the WBS mechanism and their follow-up can be seen below.

**Jumlah Pengaduan/Pelaporan dan Tindak Lanjutnya**
Number of Complaints/Reports and Their Follow-Up

| Perihal<br>Description | 2025 | 2024 |
|---|---|---|
| Jumlah pengaduan yang masuk<br>Number of complaints received | - | - |
| Jumlah pengaduan yang diproses<br>Number of complaints processed | - | - |
| Jumlah pengaduan yang telah selesai diproses<br>Number of complaints completed | - | - |
| Jumlah pengaduan yang belum selesai diproses<br>Number of complaints not yet completed | - | - |

# Penerapan Pedoman Tata Kelola Perusahaan Terbuka

Implementation Of Public Company Corporate Governance Guidelines

Terdapat 5 aspek, 8 prinsip, serta 25 rekomendasi Tata Kelola yang disampaikan oleh OJK, sebagaimana yang tertuang dalam POJK No. 21/POJK.04/2015 tentang Penerapan Pedoman Tata Kelola Perusahaan Terbuka dan SEOJK No. 32/SEOJK.04/2015 tentang Pedoman Tata Kelola Perusahaan Terbuka. HUMI telah menerapkan aspek, prinsip, dan rekomendasi tersebut berdasarkan pendekatan "comply or explain" dengan informasi secara rinci, sebagai berikut:

There are 5 aspects, 8 principles, and 25 governance recommendations issued by OJK, as stipulated in POJK No. 21/POJK.04/2015 concerning the Implementation of Public Company Corporate Governance Guidelines and SEOJK No. 32/SEOJK.04/2015 concerning Public Company Corporate Governance Guidelines. HUMI has implemented these aspects, principles, and recommendations based on a "comply or explain" approach with detailed information, as follows

| No. | Aspek/Prinsip/Rekomendasi<br>Aspect/Principle/Recommendation | Status | Sarana<br>Means | Keterangan<br>Remark |
|---|---|---|---|---|
| **I.** | **Hubungan Perusahaan Terbuka dengan Pemegang Saham dalam Menjamin Hak-Hak Pemegang Saham**<br>Relationship between the Public Company and Shareholders in Ensuring Shareholders' Rights | | | |
| **1.** | **Meningkatkan Nilai Penyelenggaraan Rapat Umum Pemegang Saham (RUPS)**<br>Improving the Quality of the Implementation of the General Meeting of Shareholders (GMS) | | | |
| | Perusahaan Terbuka memiliki cara atau prosedur teknis pengumpulan suara (voting), baik secara terbuka maupun tertutup yang mengedepankan independensi, dan kepentingan Pemegang Saham.<br>The Public Company has methods or technical procedures for vote collection (voting), both openly and by closed ballot, that uphold independence and the interests of Shareholders. | ✓ | Terpenuhi<br>Fulfilled | Perusahaan telah memiliki cara atau prosedur teknis pengumpulan suara (voting), Perusahaan saat ini telah melakukan voting secara terbuka sebagaimana yang telah dilakukan pada Rapat Umum Pemegang Saham Tahunan yang diselenggarakan pada bulan Mei 2025. Prosedur teknis pengumpulan suara (voting) yang dilakukan adalah dengan memberikan kesempatan kepada seluruh pemegang saham untuk menyampaikan pertanyaan dan/atau pendapat atas setiap agenda dalam RUPS Tahunan.<br>The Company already has methods or technical procedures for vote collection (voting). Currently, the Company conducts voting openly, as implemented at the Annual General Meeting of Shareholders held in May 2025. The technical procedure for vote collection (voting) is carried out by providing opportunities for all shareholders to submit questions and/or opinions on each agenda of the Annual GMS. |
| | Seluruh anggota Direksi dan anggota Dewan Komisaris Perusahaan Terbuka hadir dalam RUPS Tahunan<br>All members of the Board of Directors and members of the Board of Commissioners of the Public Company attend the Annual GMS. | ✓ | Terpenuhi<br>Fulfilled | Seluruh anggota Direksi dan Dewan Komisaris HUMI hadir dalam RUPS Tahunan yang telah diselenggarakan pada bulan Mei 2025<br>All members of the Board of Directors and the Board of Commissioners of HUMI attended the Annual GMS held in May 2025. |
| | Ringkasan risalah RUPS tersedia dalam situs web Perusahaan Terbuka<br>A summary of the minutes of the GMS is available on the Public Company's website. | ✓ | Terpenuhi<br>Fulfilled | HUMI mengunggah Ringkasan Risalah RUPS pada hari yang sama seusai penyelenggaraan RUPS ke situs web HUMI. Ringkasan Risalah RUPS baik dalam bahasa Indonesia maupun bahasa Inggris.<br>HUMI uploaded the Summary of Minutes of the GMS on the same day after the GMS was held to the HUMI website. The Summary of Minutes of the GMS is available in both Indonesian and English. |
| **2.** | **Meningkatkan Kualitas Komunikasi Perusahaan Terbuka dengan Pemegang Saham atau Investor**<br>Improving the Quality of Communication between the Public Company and Shareholders or Investors | | | |
| | Perusahaan Terbuka memiliki suatu kebijakan komunikasi dengan Pemegang Saham atau investor<br>The Public Company has a communication policy with Shareholders or investors. | ✓ | Terpenuhi<br>Fulfilled | Kebijakan Komunikasi dengan Pemegang Saham yang saat ini telah dilakukan oleh HUMI di antaranya melalui pelaksanaan RUPS yang akan datang, Paparan publik, publikasi Laporan Keuangan Triwulan, serta melakukan keterbukaan informasi secara akurat dan tepat waktu.<br>HUMI juga menyediakan informasi alamat kantor pusat dan cabang, alamat e-mail dan nomor telepon baik dalam situs web maupun Laporan Tahunan sebagai sarana bagi Pemegang Saham maupun Pemangku Kepentingan lainnya agar dapat melakukan komunikasi dengan HUMI dengan mudah.<br><br>The communication policy with Shareholders currently implemented by HUMI includes, among others, the conduct of upcoming GMS, public exposé, publication of Quarterly Financial Statements, as well as disclosure of information in an accurate and timely manner.<br>HUMI also provides information on the addresses of its head of fice and branches, email address, and telephone number both on its website and in the Annual Report as a means for Shareholders and other Stakeholders to communicate with HUMI easily. |

| No. | Aspek/Prinsip/Rekomendasi<br>Aspect/Principle/Recommendation | Status | Sarana<br>Means | Keterangan<br>Remark |
|---|---|---|---|---|
| | Perusahaan Terbuka mengungkapkan kebijakan komunikasi Perusahaan Terbuka dengan Pemegang Saham atau investor dalam situs web.<br>The Public Company discloses its communication policy with Shareholders or investors on its website. | ✓ | Terpenuhi<br>Fulfilled | Telah terpenuhi dan tertuang dalam Kebijakan Keterbukaan Informasi HUMI No. 10/ PEDOMAN-GCG/XII/2023, pedoman telah tersedia di situs web perusahaan.<br>This has been fulfilled and is stipulated in HUMI's Information Disclosure Policy No. 10/PEDOMAN-GCG/XII/2023, and the guideline is available on the Company's website. |
| II. | **Fungsi dan Peran Dewan Komisaris**<br>Functions and Roles of the Board of Commissioners | | | |
| 1. | **Memperkuat Keanggotaan dan Komposisi Dewan Komisaris**<br>Strengthening the Membership and Composition of the Board of Commissioners | | | |
| | Penentuan jumlah anggota Dewan Komisaris mempertimbangkan kondisi Perusahaan Terbuka.<br>The determination of the number of members of the Board of Commissioners takes into account the condition of the Public Company. | ✓ | Terpenuhi<br>Fulfilled | Dalam pedoman Dewan Komisaris HUMI sebagaimana yang tercantum dalam Pedoman Dewan Komisaris No. 02/GCG/IX/2022, tercantum persyaratan nominasi anggota Dewan Komisaris dengan mempertimbangkan kebutuhan, kondisi dan kemampuan HUMI. Per 31 Desember 2025, Dewan Komisaris HUMI berjumlah 2 orang, dan salah satunya merupakan komisaris Independen.<br>In the HUMI Board of Commissioners Guidelines as stated in the Board of Commissioners Guidelines No. 02/GCG/IX/2022, the nomination requirements for members of the Board of Commissioners are stipulated by considering the needs, conditions, and capabilities of HUMI. As of December 31, 2025, the HUMI Board of Commissioners consists of 2 persons, one of whom is an Independent Commissioner. |
| | Penentuan komposisi anggota Dewan Komisaris memperhatikan keberagaman keahlian, pengetahuan, dan pengalaman yang dibutuhkan.<br>The determination of the composition of members of the Board of Commissioners takes into account the diversity of expertise, knowledge, and experience required. | ✓ | Terpenuhi<br>Fulfilled | Dewan Komisaris HUMI memiliki latar belakang yang beragam dalam hal keahlian, pengetahuan yang bertujuan untuk mendukung perkembangan bisnis HUMI. Hal tersebut dapat dilihat melalui profil masing-masing Dewan Komisaris yang tertuang dalam situs web Perusahaan.<br>The HUMI Board of Commissioners has diverse backgrounds in terms of expertise and knowledge aimed at supporting HUMI's business development. This can be seen through the profile of each member of the Board of Commissioners as presented on the Company's website. |
| 2. | **Meningkatkan Kualitas Pelaksanaan Tugas dan Tanggung Jawab Dewan Komisaris**<br>Improving the Quality of the Implementation of the Duties and Responsibilities of the Board of Commissioners | | | |
| | Dewan Komisaris mempunyai kebijakan penilaian sendiri (self- assessment) untuk menilai kinerja Dewan Komisaris.<br>The Board of Commissioners has its own self-assessment policy to evaluate the performance of the Board of Commissioners. | ✓ | Terpenuhi<br>Fulfilled | Penilaian Kinerja Dewan Komisaris diatur dalam Pedoman Dewan Komisaris dan Pedoman Komite Nominasi dan Remunerasi yang dapat diakses melalui situs web HUMI.<br>The performance assessment of the Board of Commissioners is regulated in the Board of Commissioners Guidelines and the Nomination and Remuneration Committee Guidelines, which can be accessed through the HUMI website. |
| | Kebijakan penilaian sendiri (self-assessment) untuk menilai kinerja Dewan Komisaris, diungkapkan melalui Laporan Tahunan Perusahaan Terbuka.<br>The self-assessment policy to evaluate the performance of the Board of Commissioners is disclosed through the Annual Report of the Public Company. | ✓ | Terpenuhi<br>Fulfilled | Penilaian kinerja Dewan Komisaris telah diatur dalam Pedoman Dewan Komisaris dan Pedoman Komite Nominasi dan Remunerasi diungkapkan dalam bagian Tata Kelola Perusahaan yang baik.<br>The performance assessment of the Board of Commissioners has been regulated in the Board of Commissioners Guidelines and the Nomination and Remuneration Committee Guidelines and is disclosed in the Good Corporate Governance section. |
| | Dewan Komisaris mempunyai kebijakan terkait pengunduran diri anggota Dewan Komisaris apabila terlibat dalam kejahatan keuangan.<br>The Board of Commissioners has a policy regarding the resignation of members of the Board of Commissioners if they are involved in financial crimes. | ✓ | Terpenuhi<br>Fulfilled | Pedoman Dewan Komisaris HUMI No. 02/GCG/IX/2022 (poin 4.c.6) secara tegas menyatakan jabatan Dewan Komisaris berakhir apabila terlibat dalam tindakan kejahatan keuangan.<br>The HUMI Board of Commissioners Guidelines No. 02/GCG/IX/2022 (point 4.c.6) explicitly state that the term of office of a member of the Board of Commissioners ends if they are involved in financial crimes. |

| No. | Aspek/Prinsip/Rekomendasi<br>Aspect/Principle/Recommendation | Status | Sarana<br>Means | Keterangan<br>Remark |
|---|---|---|---|---|
| | Dewan Komisaris atau Komite yang menjalankan fungsi Nominasi dan Remunerasi menyusun kebijakan suksesi dalam proses nominasi anggota Direksi.<br>The Board of Commissioners or the Committee performing the Nomination and Remuneration function prepares a succession policy in the nomination process for members of the Board of Directors. | ✓ | Terpenuhi<br>Fulfilled | Kebijakan Suksesi diatur dalam Piagam Komite Nominasi dan Remunerasi dan diungkap dalam Laporan Pelaksanaan Tugas Komite Nominasi dan Remunerasi dalam Laporan Tahunan ini.<br>The Succession Policy is regulated in the Charter of the Nomination and Remuneration Committee and is disclosed in the Report on the Implementation of the Duties of the Nomination and Remuneration Committee in this Annual Report. |
| **III.** | **Fungsi dan Peran Direksi**<br>Functions and Roles of the Board of Directors | | | |
| **1.** | **Memperkuat Keanggotaan dan Komposisi Direksi**<br>Strengthening the Membership and Composition of the Board of Directors | | | |
| | Penentuan jumlah anggota Direksi mempertimbangkan kondisi Perusahaan Terbuka, serta efektivitas dalam pengambilan keputusan.<br>The determination of the number of members of the Board of Directors takes into account the condition of the Public Company, as well as effectiveness in decision-making. | ✓ | Terpenuhi<br>Fulfilled | Direksi diangkat dan diberhentikan oleh RUPS. Penentuan jumlah anggota Direksi telah mempertimbangkan kondisi Perusahaan Terbuka serta efektivitas dalam pengambilan keputusan yang mengacu pada Anggaran Dasar Perseroan dan peraturan perundang-undangan yang berlaku. Jumlah Direksi HUMI per tanggal 31 Desember 2025 hingga kini adalah 2 orang.<br>The Board of Directors is appointed and dismissed by the GMS. The determination of the number of members of the Board of Directors has taken into account the condition of the Public Company as well as effectiveness in decision-making, referring to the Company's Articles of Association and applicable laws and regulations. The number of HUMI Board of Directors as of December 31, 2025 to date is 2 (two) persons. |
| | Penentuan komposisi anggota Direksi memperhatikan, keberagaman keahlian, pengetahuan, dan pengalaman yang dibutuhkan.<br>The determination of the composition of members of the Board of Directors takes into account the diversity of expertise, knowledge, and experience required. | ✓ | Terpenuhi<br>Fulfilled | Direksi HUMI memiliki latar belakang yang beragam dalam hal keahlian, pengetahuan dan pengalaman yang bertujuan untuk mendukung perkembangan bisnis HUMI. Hal tersebut dapat dilihat melalui profil masing-masing Direksi yang tercantum dalam situs web Perusahaan.<br>The HUMI Board of Directors has diverse backgrounds in terms of expertise, knowledge, and experience aimed at supporting HUMI's business development. This can be seen through the profile of each member of the Board of Directors listed on the Company's website. |
| | Anggota Direksi yang membawahi bidang akuntansi atau keuangan memiliki keahlian dan/atau pengetahuan di bidang akuntansi.<br>Members of the Board of Directors overseeing accounting or finance have expertise and/or knowledge in accounting. | ✓ | Terpenuhi<br>Fulfilled | Direktur Utama membawahi bidang akutansi dan keuangan, Direktur Utama memiliki keahlian dan pengetahuan di bidang akutansi dan keuangan, memenuhi kriteria memiliki keahlian dan/atau pengetahuan di bidang akutansi dan/atau keuangan.<br>The President Director oversees the accounting and finance functions. The President Director has expertise and knowledge in accounting and finance, meeting the criteria of having expertise and/or knowledge in accounting and/or finance. |
| **2.** | **Meningkatkan Kualitas Pelaksanaan Tugas dan Tanggung Jawab Direksi**<br>Improving the Quality of the Implementation of the Duties and Responsibilities of the Board of Directors | | | |
| | Direksi mempunyai kebijakan penilaian sendiri (self- assessment) untuk menilai kinerja Direksi.<br>The Board of Directors has its own self-assessment policy to evaluate the performance of the Board of Directors. | ✓ | Terpenuhi<br>Fulfilled | Penilaian kinerja Direksi diatur dalam Pedoman Direksi dan Pedoman Komite Nominasi dan Remunerasi yang dapat diakses melalui situs web HUMI.<br>The performance assessment of the Board of Directors is regulated in the Board of Directors Guidelines and the Nomination and Remuneration Committee Guidelines, which can be accessed through the HUMI website. |
| | Kebijakan penilaian sendiri (self-assessment) untuk menilai kinerja Direksi diungkapkan melalui Laporan Tahunan Perusahaan Terbuka.<br>The self-assessment policy to evaluate the performance of the Board of Directors is disclosed through the Annual Report of the Public Company. | ✓ | Terpenuhi<br>Fulfilled | Penilaian Kinerja Direksi telah diatur dalam Pedoman Direksi dan Pedoman Komite Nominasi dan Remunerasi diungkapkan dalam bagian Tata Kelola Perusahaan dalam Laporan Tahunan ini.<br>The performance assessment of the Board of Directors has been regulated in the Board of Directors Guidelines and the Nomination and Remuneration Committee Guidelines and is disclosed in the Corporate Governance section of this Annual Report. |

| No. | Aspek/Prinsip/Rekomendasi<br>Aspect/Principle/Recommendation | Status | Sarana<br>Means | Keterangan<br>Remark |
|---|---|---|---|---|
| | Direksi mempunyai kebijakan terkait pengunduran diri anggota Direksi apabila terlibat dalam kejahatan keuangan.<br>The Board of Directors has a policy regarding the resignation of members of the Board of Directors if they are involved in financial crimes. | ✓ | Terpenuhi<br>Fulfilled | Pedoman Direksi HUMI No. 03/GCG/IX/2022 (point 4.c.6) secara tegas menyatakan jabatan Direksi berakhir apabila terlibat dalam tindakan kejahatan keuangan.<br>The HUMI Board of Directors Guidelines No. 03/GCG/IX/2022 (point 4.c.6) explicitly state that the term of office of a member of the Board of Directors ends if they are involved in financial crimes. |
| **IV.** | **Partisipasi Pemangku Kepentingan**<br>Stakeholder Participation | | | |
| **1.** | **Meningkatkan Aspek Tata Kelola Perusahaan melalui Partisipasi Pemangku Kepentingan**<br>Enhancing Corporate Governance Aspects through Stakeholder Participation | | | |
| | Perusahaan Terbuka memiliki kebijakan untuk mencegah terjadinya insider trading.<br>Public Companies have policies to prevent insider trading. | ✓ | Terpenuhi<br>Fulfilled | Untuk mencegah terjadinya Insider Trading, HUMI telah memiliki Kebijakan Insider Trading yang telah diunggah ke dalam situs web HUMI. Kebijakan ini bertujuan untuk menetapkan aturan dan mengidentifikasi adanya potensi praktik-praktik perdagangan efek dalam kategori manipulasi pasar.<br>To prevent insider trading, HUMI has established an Insider Trading Policy which has been uploaded to HUMI's website. This policy aims to set rules and identify potential securities trading practices categorized as market manipulation. |
| | Perusahaan Terbuka memiliki kebijakan anti korupsi dan anti-fraud.<br>Public Companies have anti-corruption and anti-fraud policies. | ✓ | Terpenuhi<br>Fulfilled | Perusahaan telah memiliki kebijakan antikorupsi dan anti-fraud dan telah disosialisasikan secara intensif dalam internal HUMI Grup. Agar Perusahaan bersih dari tindakan korupsi serta kecurangan karena dapat mengganggu stabilitas Perusahaan, merugikan keuangan Perusahaan dan menghambat pertumbuhan serta kelangsungan usaha Perusahaan yang dituntut untuk dapat melakukan efisiensi yang tinggi.<br>The Company has established anti-corruption and anti-fraud policies and has intensively disseminated them within the HUMI Group. This is to ensure the Company remains free from acts of corruption and fraud, as such actions can disrupt the Company's stability, harm its financial condition, and hinder its growth and business continuity, which require high efficiency. |
| | Perusahaan Terbuka memiliki kebijakan tentang seleksi dan peningkatan kemampuan pemasok atau vendor.<br>Public Companies have policies on the selection and capacity development of suppliers or vendors. | ✓ | Terpenuhi<br>Fulfilled | HUMI telah memiliki kebijakan dengan Pihak Ketiga untuk penyediaan barang atau jasa serta Prosedur Pengadaan Barang dan Jasa. Tata cara hubungan dengan Pemasok telah diatur lebih lanjut dalam kebijakan Komunikasi, dimana dalam proses pengadaan barang dan jasa, HUMI wajib melakukan dengan cara yang adil, transparan dan dapat dipertanggungjawabkan sesuai aturan perundangundangan yang berlaku serta prinsip-prinsip Tata Kelola Perusahaan yang baik.<br>HUMI has policies governing Third Parties for the procurement of goods or services as well as Goods and Services Procurement Procedures. The procedures for engagement with suppliers are further regulated in the Communication policy, where in the procurement process, HUMI is required to act in a fair, transparent, and accountable manner in accordance with applicable laws and regulations and the principles of good corporate governance. |
| | Perusahaan Terbuka memiliki kebijakan tentang pemenuhan hak- hak kreditur.<br>Public Companies have policies on the fulfillment of creditors' rights. | ✓ | Terpenuhi<br>Fulfilled | Perusahaan telah memiliki Kebijakan Pemenuhan Hak-hak Kreditur dan kewajiban kewajiban HUMI dalam melakukan pemenuhan kepada Hak-hak Kreditur dengan mengatur penggunaan modal kerja dan fasilitas yang diberikan oleh kreditur secara akuntabel, transparan dan efisien sebagaimana yang telah dituangkan dalam Kebijakan No. 07/PEDOMAN-GCG/XII/2023, untuk menjaga kepercayaan antara HUMI dengan krediturnya.<br>The Company has established a Policy on the Fulfillment of Creditors' Rights and HUMI's obligations in fulfilling those rights by regulating the use of working capital and facilities provided by creditors in an accountable, transparent, and efficient manner, as stipulated in Policy No. 07/PEDOMAN-GCG/XII/2023, to maintain trust between HUMI and its creditors. |

| No. | Aspek/Prinsip/Rekomendasi<br>Aspect/Principle/Recommendation | Status | Sarana<br>Means | Keterangan<br>Remark |
|---|---|---|---|---|
| | Perusahaan Terbuka memiliki kebijakan sistem whistleblowing.<br>Public Companies have a whistleblowing system policy. | ✓ | Terpenuhi<br>Fulfilled | Perusahaan telah memiliki sistem pelaporan pelanggaran yang dimaksudkan untuk memfasilitasi seluruh pemangku kepentingan Perusahaan untuk melaporkan penyimpangan atau pelanggaran yang berkaitan dengan Perseroan, baik yang terjadi di unit kerjanya sendiri, maupun di lingkungan kerja sekitarnya. Perusahaan menjamin kerahasiaan identitas serta memberikan perlindungan kepada pelapor.<br>The Company has established a whistleblowing system intended to facilitate all stakeholders in reporting irregularities or violations related to the Company, whether occurring within their own work units or in the surrounding work environment. The Company guarantees confidentiality of identity and provides protection to the whistleblower. |
| | Perusahaan Terbuka memiliki kebijakan pemberian insentif jangka panjang kepada Direksi dan karyawan.<br>Public Companies have policies on long-term incentive provision for the Board of Directors and employees. | ✓ | Belum terpenuhi<br>Not Fulfilled | Perusahaan sedang dalam proses merumuskan kebijakan pemberian insentif jangka panjang (Long Term Incentive Plan) kepada Direksi dan karyawan yang didasarkan atas pencapaian kinerja tahun tertentu. Insentif jangka panjang dilakukan dalam rangka menjaga loyalitas dan memberikan motivasi kepada Direksi dan karyawan untuk meningkatkan kinerja atau produktivitas yang akan berdampak pada peningkatan kinerja Perseroan.<br>The Company is currently in the process of formulating a policy for long-term incentives (Long Term Incentive Plan) for the Board of Directors and employees based on the achievement of performance in a given year. Long-term incentives are intended to maintain loyalty and provide motivation to the Board of Directors and employees to improve performance or productivity, which will impact the Company's overall performance. |
| **V. Keterbukaan Informasi**<br>Information Disclosure | | | | |
| **1. Meningkatkan Pelaksanaan Keterbukaan Informasi**<br>Enhancing the Implementation of Information Disclosure | | | | |
| | Perusahaan Terbuka memanfaatkan penggunaan teknologi informasi secara lebih luas selain situs web sebagai media keterbukaan informasi.<br><br>Public Companies utilize broader use of information technology beyond websites as a medium for information disclosure. | ✓ | Terpenuhi<br>Fulfilled | Selain situs web, HUMI memanfaatkan teknologi informasi lainnya seperti wawancara TV, media cetak, media sosial sebagai saluran media untuk menyampaikan keterbukaan informasi. Sebagaimana diungkapkan pada halaman .... Laporan Tahunan ini.<br>In addition to its website, HUMI utilizes other information technology such as TV interviews, print media, and social media as channels to convey information disclosure, as disclosed on page .... of this Annual Report. |
| | Laporan Tahunan Perusahaan Terbuka mengungkapkan pemilik manfaat akhir dalam kepemilikan saham Perusahaan Terbuka paling sedikit 5%, selain pengungkapan pemilik manfaat akhir dalam kepemilikan saham Perusahaan Terbuka melalui Pemegang Saham Utama dan Pengendali.<br><br>The Annual Report of a Public Company discloses the ultimate beneficial owners in the shareholding of the Public Company of at least 5%, in addition to the disclosure of ultimate beneficial owners in the shareholding of the Public Company through Main and Controlling Shareholders. | ✓ | Terpenuhi<br>Fulfilled | HUMI sudah memenuhi, sebagaimana diungkapkan pada halaman .... Laporan Tahunan ini.<br>HUMI has complied, as disclosed on page .... of this Annual Report. |

# Indeks PUGKI
## PUGKI INDEX

Berikut disampaikan Rekomendasi dan Panduan dalam Pedoman Umum Governansi Korporat Indonesia (PUGKI) 2021 dan penerapannya oleh Perusahaan.

The following outlines the Recommendations and Guidelines in the Indonesian Corporate Governance General Guidelines (PUGKI) 2021 and their implementation by the Company.

| Prinsip<br>Principle | Rekomendasi<br>Recommendation | Panduan<br>Guidelines | Uraian<br>Description | Apply or Explain | Keterangan Penerapan<br>Implementation Notes |
|---|---|---|---|---|---|
| 1 | Peran dan Tanggung Jawab Direksi dan Dewan Komisaris<br>Roles and Responsibilities of the Board of Directors and the Board of Commissioners | | | | |
| | 1.1 Peran dan Tanggung Jawab Direksi<br>Role and Responsibilities of the Board of Directors | | | | |
| | | 1.1.1 | Untuk mencapai penciptaan nilai yang berkelanjutan, Direksi menjalankan peran kepemimpinannya dan berupaya mencapai hasil governansi sebagai berikut:<br>a. Berdaya saing dan berfokus ke kinerja jangka panjang;<br>b. Beretika dan bertanggung jawab dalam menjalankan bisnis;<br>c. Berkontribusi positif terhadap masyarakat dan lingkungan; serta berkemampuan dalam bertahan dan bertumbuh *(corporate resilience)*<br><br>To achieve sustainable value creation, the Board of Directors exercises its leadership role and strives to achieve the following governance outcomes:<br>a. Competitiveness with a focus on long-term performance;<br>b. Ethical and responsible business conduct;<br>c. Positive contributions to society and the environment; and resilience and the ability to sustain and grow (corporate resilience). | ✓ | |
| | | 1.1.1.1 | Direksi mewujudkan standar etika bisnis yang tinggi dan memastikan pelaksanaan kode etik yang melahirkan budaya korporasi yang berintegritas.<br><br>The Board of Directors establishes high standards of business ethics and ensures the implementation of a code of conduct that fosters a culture of integrity. | ✓ | **Diterapkan (Apply)**<br><br>Perseroan memiliki Pedoman Perilaku sebagai panduan utama standar etika dan perilaku yang wajib dijalankan dan dipatuhi bagi seluruh Personil Perseroan/Anak/ Unit Usaha yang meilputi Dewan Komisaris, Direksi dan seluruh karyawan Perseroan dalam menjalankan tugas dan kedinasan sehari-hari serta dalam melakukan hubungan bisnis dengan para stakeholder<br><br>Pedoman Perilaku ditetapkan oleh Dewan Komsiaris dan Direksi untuk disosialisasikan kepada selkuruh karyawan Perseroan yang dilakukan dengan berbagai metode speerti tatap muka dan melalui berbagai media baik cetak maupun elektronik, agar nilai-nilai perseroan serta standar etika bisnis perseroan selalu dijalankan oleh seluruh karyawan<br><br>The Company has a Code of Conduct as the primary guideline for ethical standards and behavior, applicable to all Company personnel, including the Board of Commissioners, Board of Directors, and all employees, in carrying out their duties and business relationships with stakeholders.<br><br>The Code of Conduct is established by the Board of Commissioners and the Board of Directors and is disseminated to all employees through various methods, including face-to-face sessions and both printed and electronic media, to ensure that corporate values and ethical standards are consistently upheld. |

| Prinsip<br>Principle | Rekomendasi<br>Recommendation | Panduan<br>Guidelines | Uraian<br>Description | Apply or Explain | Keterangan Penerapan<br>Implementation Notes |
|---|---|---|---|---|---|
| | | 1.1.1.2 | Direksi menumbuhkan budaya korporasi yang memastikan bahwa karyawan memahami tanggung jawab mereka untuk berperilaku sesuai dengan nilai-nilai korporasi dan standar etika bisnis yang tinggi.<br><br>The Board of Directors fosters a corporate culture that ensures employees understand their responsibilities to act in accordance with corporate values and high ethical standards. | ✓ | **Diterapkan (Apply)**<br><br>Direksi telah menumbuhkan budaya korporasi untuk memastikan karyawan memahami tanggung jawab untuk berperilaku sesuai dengan nilai-nilai korporasi dan standar etika bisnis dimana telah dilakukan sosialisasi dengan berbagai metode seperti tatap mula dan emlalui berbagai media cetak maupun elektronik. Pedoman Perilaku tanpa terkecuali kepada setiap orang di dalam Perseroan.<br><br>Perseroan mewajibkan setiap karyawan dan manajemen Perusahaan untuk menandatangani Pakta Integrtitas mengenai kepatuhan terhadap Kode Etik untuk memastikan bahwa semua organ Perusahaan memiliki komitmen dalam membangun etika dan kultur bisnis yang sehat<br><br>The Board of Directors has cultivated a corporate culture ensuring that employees understand their responsibilities to act in line with corporate values and ethical standards. This is supported by continuous socialization through various communication methods and the application of the Code of Conduct to all personnel.<br><br>The Company also requires all employees and management to sign an Integrity Pact affirming compliance with the Code of Conduct, ensuring a shared commitment to ethical business practices. |
| | | 1.1.1.3 | Direksi memastikan dipenuhinya tanggung jawab sosial dan lingkungan korporasi. Direksi mempunyai perencanaan strategis yang jelas dalam melaksanakan tanggung jawab sosial dan lingkungan korporasi.<br><br>The Board of Directors ensures the fulfillment of corporate social and environmental responsibilities and has a clear strategic plan for implementing such responsibilities. | ✓ | **Diterapkan (Apply)**<br><br>Direksi dalam hal ini telah menerapkan kewajibannya terhadap kehidupan sosial dan lingkungan kerja dengan melalui program Corporate Social Responsibility (CSR) dimana Perusahaan mempercayai bahwa keberadaan perusahaan akan diterima dengan baik oleh masyarakat ketika adanya keseibangan antara pekerjaan dan pelaksanaan Tanggung Jawab Sosial Masyarakat. Fokus kegiatan perusahaan dengan menitikberatkan pada pendidikan dan kegiatan sosial yang secara konsisten dilakukan dari tahun ke tahun untuk menjaga Empati antara Perusahaan dan masyarakat terpelihara dengan baik.<br><br>The Company implements its social and environmental responsibilities through Corporate Social Responsibility (CSR) programs, focusing on education and social initiatives. These programs are carried out consistently to maintain a positive relationship and balance between the Company and the community. |
| | | 1.1.1.4 | Direksi memastikan bahwa korporasi kuat secara finansial dan gesit secara operasional.<br><br>The Board of Directors ensures that the corporation is financially strong and operationally agile. | ✓ | **Diterapkan (Apply)**<br><br>Korporasi dalam menerapkan kuat secara finansial seluruhnya tercermin di dalam Laporan Keuangan Perseroan.<br><br>The Company's financial strength and operational performance are reflected in its financial statements. |
| | 1.1.2 | | Direksi harus memastikan bahwa misi, visi, tujuan, sasaran, strategi, dan rencana tahunan dan jangka menengah korporasi konsisten dengan tujuan jangka panjang, dengan memanfaatkan inovasi dan teknologi secara efektif.<br><br>The Board of Directors ensures that the corporation's mission, vision, objectives, goals, strategy, and annual and medium-term plans are consistent with long-term objectives, while effectively leveraging innovation and technology. | ✓ | |

| Prinsip<br>Principle | Rekomendasi<br>Recommendation | Panduan<br>Guidelines | Uraian<br>Description | Apply or Explain | Keterangan Penerapan<br>Implementation Notes |
|---|---|---|---|---|---|
| | | 1.1.2.1 | Ketika mengembangkan strategi dan rencana, Direksi mempromosikan inovasi dan penggunaan teknologi mutakhir untuk meningkatkan daya saing, menanggapi perhatian dan harapan pemangku kepentingan, serta memenuhi tanggung jawab sosial dan lingkungan.<br><br>In developing strategies and plans, the Board of Directors promotes innovation and the use of advanced technology to enhance competitiveness, respond to stakeholder expectations, and fulfill social and environmental responsibilities. | ✓ | **Diterapkan (Apply)**<br><br>Direksi terus melanjutkan pembenahan manajemen dalam berbagai bentuk salah satunya adalah pengembangan sistem dan teknologi informasi manajemen yang telah dituangkan sebagai bentuk komitmen perusahaan dalam Pedoman Teknologi Informasi dan Perlindungan Data Pribadi<br><br>The Board of Directors continues to improve management practices, including the development of management information systems and technology, as reflected in the Company's commitment through its Information Technology Governance and Personal Data Protection Policy. |
| | | 1.1.2.2 | Direksi memprioritaskan dan mengedepankan budaya korporasi yang mencakup inovasi dan menyertakan inovasi ke dalam strategi korporasi, perencanaan pengembangan operasional, dan pengawasan operasi.<br><br>The Board of Directors prioritizes and promotes a corporate culture that embraces innovation and integrates it into corporate strategy, operational development planning, and operational oversight. | ✓ | **Diterapkan (Apply)**<br><br>Sejalan dengan visi menjadi perusahaan Indonesia yang terkemuka di bidang distribusi dan infrastruktur energi serta menjadi bagian yang utama dalam menjalankan operasional ekosistem kepelabuhan dan kemaritiman<br><br>Perseroan telah memiliki budaya perusahaan yakni The Reliable Partner, yang disarikan dari nilai Inti Perseroan yang terdiri dari Honesty & Harmony, Innovation, Trust dan Service<br>1. Harmony : Menunjukkan kebersamaan, persatuan, saling peduli, saling menghargai perbedaan unutk mencapai sinergi<br>2. Uncompromised Integrity : Menunjukkan etika sosial dan mengikuti prinsip-prinsip dan norma-norma yang berlaku di masyarakat<br>3. Meaningful : Menunjukan kesadaran untuk bertindak, memberikan implikasi positif bagi lingkungan kerja, perusahaan, masayrakat dan negara<br>4. Innovation for growth : Mengembangkan terobosan dan bertindak untuk mewujudkan tercapainya inovasi perusahaan yang berkelanjutan dan dapat diandalkan<br>Perseroan juga berkomitmen untuk menempatkan nilai-nilai budaya perusahaan sebagai salah satu landasan bagi pembentukan etika bisnis yang akan menciptakan pengelolaan operasi dan bisnis berbasis akuntabilitas.<br><br>In line with its vision to become a leading Indonesian company in energy distribution and infrastructure, as well as a key player in port and maritime ecosystem operations, the Company has established its corporate culture, "The Reliable Partner," derived from its core values:<br>1. Harmony: fostering unity, mutual care, and respect for differences to achieve synergy;<br>2. Uncompromised Integrity: upholding ethical conduct and adherence to societal principles and norms;<br>3. Meaningful: demonstrating awareness to create positive impacts for the workplace, the Company, society, and the nation;<br>4. Innovation for Growth: driving breakthroughs and sustainable innovation.<br>These corporate values are continuously communicated and internalized through various communication methods and serve as a foundation for ethical business conduct and accountable operations. |

| Prinsip<br>Principle | Rekomendasi<br>Recommendation | Panduan<br>Guidelines | Uraian<br>Description | Apply or Explain | Keterangan Penerapan<br>Implementation Notes |
|---|---|---|---|---|---|
| | | 1.1.2.3 | Direksi mendorong inovasi yang meningkatkan penciptaan nilai jangka panjang untuk bisnis dalam lingkungan yang berubah. Inovasi tersebut dapat mencakup merancang model bisnis, produk dan layanan yang inovatif, mempromosikan riset, meningkatkan proses produksi dan operasi, dan berkolaborasi dengan mitra.<br><br>The Board of Directors encourages innovation that enhances long-term value creation in a dynamic business environment. Such innovation may include developing new business models, products, and services, promoting research, improving production and operational processes, and collaborating with partners. | ✓ | **Diterapkan (apply)**<br><br>Direksi telah mendorong anak usaha untuk melakukan diversivikasi usaha secara ekosistem kemaritiman.<br><br>The Board of Directors has also encouraged subsidiaries to pursue business diversification within the maritime ecosystem. |
| | 1.1.3 | | Direksi memastikan bahwa korporasi menerapkan manajemen risiko dan sistem pengendalian internal yang tepat dan efektif yang selaras dengan visi, misi, tujuan, sasaran, dan strategi korporasi serta mematuhi peraturan perundang-undangan dan standar yang berlaku.<br><br>The Board of Directors ensures that the corporation implements appropriate and effective risk management and internal control systems aligned with the corporation's vision, mission, objectives, goals, and strategies, and in compliance with applicable laws and standards. | ✓ | |
| | 1.1.4 | | Direksi memastikan integritas akuntansi dan sistem pelaporan keuangan korporasi dan pengungkapan yang tepat waktu dan akurat atas semua informasi material mengenai korporasi.<br><br>The Board of Directors ensures the integrity of accounting and financial reporting systems and the timely and accurate disclosure of all material corporate information. | ✓ | |
| | | 1.1.4.1 | Direksi memastikan bahwa setiap orang yang terlibat dalam persiapan dan pengungkapan informasi korporasi memiliki pengetahuan, keterampilan, dan pengalaman yang relevan, tercermin antara lain dari sertifikasi profesi yang relevan yang diterbitkan lembaga yang bereputasi. Selain itu, Direksi juga memastikan ketersediaan sumber daya (termasuk karyawan) yang memadai.<br><br>The Board of Directors ensures that individuals involved in the preparation and disclosure of corporate information possess relevant knowledge, skills, and experience, as reflected, among others, in professional certifications issued by reputable institutions. The Board of Directors also ensures the availability of adequate resources (including personnel). | ✓ | **Diterapkan (Apply)**<br><br>Karyawan Perseroan memiliki keterampilan dan sertifikasi yang diperlukan serta pengalaman yang relevan. Sebagai contoh Certified Practitioner of Internal Audit (CPIA) untuk unit internal audit Perseroan.<br><br>The Company's employees possess the necessary skills, certifications, and relevant experience, such as Certified Practitioner of Internal Audit (CPIA) certification for the internal audit unit. |
| | | 1.1.4.2 | Ketika menyetujui pengungkapan informasi (termasuk untuk pengungkapan informasi keuangan berkala), Direksi mempertimbangkan semua faktor yang berikut ini:<br>1. Hasil evaluasi ketepatan desain dan efektivitas implementasi sistem pengendalian internal;<br>2. Opini auditor eksternal atas laporan keuangan, pengamatan atas sistem pengendalian internal, dan pengamatan lainnya melalui sumber lain;<br>3. Pendapat Komite Audit;<br>4. Konsistensi dengan tujuan, strategi, dan kebijakan.<br><br>In approving disclosures (including periodic financial disclosures), the Board of Directors considers the following factors:<br>1. evaluation results of the design adequacy and effectiveness of internal control systems;<br>2. external auditor opinions on financial statements, observations on internal controls, and other relevant inputs;<br>3. opinions of the Audit Committee;<br>4. consistency with corporate objectives, strategies, and policies. | ✓ | **Diterapkan (Apply)**<br><br>Direksi Perseroan telah mempertimbangkan ketepatan dan keakuratan Laporan Keuangan perseroan, opini auditor eksternal, pendapat Komite Audit dan konsistensi dengan tujuan, strategi dan kebijakan.<br>Komite Audit Perseroan juga memberikan pendapat rekomendasi serta persetujuan untuk penunjukan auditor eksternal serta pelaksanaan transaksi perseroan<br><br>The Board of Directors has considered the accuracy of the Company's financial statements, external auditor opinions, Audit Committee recommendations, and consistency with corporate objectives, strategies, and policies.<br>The Audit Committee also provides recommendations and approvals regarding the appointment of external auditors and the execution of corporate transactions. |

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| | | 1.1.4.3 | Direksi menyampaikan laporan yang mengomentari Laporan Keuangan Triwulanan dan dipublikasikan bersamaan dengan Laporan Keuangan Triwulanan sehingga bermanfaat bagi investor dan analis yang akan meninjau fundamental dan kinerja keuangan korporasi.<br><br>The Board of Directors provides commentary reports on quarterly financial statements, which are published alongside the financial statements to support investors and analysts in assessing the corporation's fundamentals and financial performance. | ✓ | **Diterapkan (Apply)**<br><br>Perseroan melaporkan kepada PT Bursa Efek Indonesia dan mmepublikasikan pada situs web keterbukaan infromasi Bursa Efek Indonesia yang memberikan penjelasan operasional dan kinerja keuangan Perseroan secara lebih detail sehingga bermanfaat bagi investor dan analis yang akan meninjau fundamental dan kinerja keuangan Perseroan.<br><br>The Company reports to the Indonesia Stock Exchange and publishes disclosures on the IDX information platform, providing detailed explanations of operational and financial performance for investors and analysts. |
| | 1.1.5 | Direksi memastikan pelaporan keberlanjutan telah disusun sebagaimana mestinya.<br>The Board of Directors ensures that sustainability reporting is properly prepared. | | ✓ | |
| | | 1.1.5.1 | Laporan keberlanjutan disusun berdasarkan kerangka pelaporan yang sesuai dengan ukuran dan kompleksitas korporasi dan memenuhi standar nasional dan atau global.<br><br>Sustainability reports are prepared based on reporting frameworks appropriate to the corporation's size and complexity and in accordance with national and/or global standards. | ✓ | **Diterapkan (Apply)**<br><br>Laporan Keberlanjutan Perseroan setiap tahunnya disusun dan disiapkan dengan standar global/Internasional, yaitu Global Reporting Initiative (GRI).<br><br>The Company's Sustainability Report is prepared annually based on global standards, namely the Global Reporting Initiative (GRI). |
| | | 1.1.5.2 | Pelaporan keberlanjutan korporasi mencerminkan praktik korporasi yang mendukung penciptaan nilai yang berkelanjutan.<br><br>Corporate sustainability reporting reflects practices that support sustainable value creation. | ✓ | **Diterapkan (Apply)**<br><br>Pelaporan keberlanjutan Perseroan yang menerminkan praktik yang mendukung nilai yang berkelanjutan telah diungkapkan seluruhnya di dalam Laporan Keberlanjutan Perseroan.<br><br>The Company's Sustainability Report reflects practices that support sustainable value creation and is fully disclosed therein. |
| | 1.1.6 | Direksi membangun kerangka kerja untuk governansi teknologi informasi (TI) korporasi yang selaras dengan kebutuhan dan prioritas bisnis korporasi, mendorong peluang dan kinerja bisnis, memperkuat manajemen risiko, serta mendukung tujuan dan strategi korporasi.<br><br>The Board of Directors establishes an information technology (IT) governance framework aligned with business needs and priorities, supports business opportunities and performance, strengthens risk management, and supports corporate objectives and strategies. | | ✓ | |
| | | 1.1.6.1 | Direksi memastikan bahwa korporasi memiliki kebijakan alokasi sumber daya TI yang memastikan investasi dan alokasi sumber daya TI yang memadai dan optimal.<br><br>The Board of Directors ensures that the corporation has policies on IT resource allocation to ensure adequate and optimal investment and allocation of IT resources. | ✓ | Pedoman Teknologi Informasi dan Benturan Kepentingan.<br><br>This is regulated under the Company's Information Technology Governance and Conflict of Interest policies. |
| | | 1.1.6.2 | Direksi memastikan bahwa manajemen risiko korporasi mencakup manajemen risiko TI.<br><br>The Board of Directors ensures that corporate risk management includes IT risk management. | ✓ | **Diterapkan (Apply)**<br><br>Perusahaan mempunyai kebijakan dan prosesdur manajemen risiko yang saling berkaitan dengan kebijakan tata kelola teknologi informasi dan perlindungan data pribadi.<br>The company has risk management policies and procedures that are interrelated with its information technology governance and personal data protection policies. |

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| | | 1.1.6.3 | Direksi memastikan korporasi memiliki kebijakan dan prosedur keamanan TI, termasuk perlindungan terhadap keamanan dan kerahasiaan data.<br><br>The Board of Directors ensures that the corporation has IT security policies and procedures, including protection of data security and confidentiality. | ✓ | **Diterapkan (Appiy)**<br><br>Perusahaan mempunyai kebijakan dan prosesdur yang tertuang dalam kebijakan tata kelola teknologi informasi.<br><br>The Company has established IT governance policies and procedures that include data security and confidentiality protection. |
| | 1.1.7 | | Bagi korporasi yang menjalankan kegiatan usaha berdasarkan prinsip Syariah, Direksi perlu memastikan kewenangan dan ketersediaan perangkat pendukung yang memadai agar Dewan Pengawas Syariah dapat menjalankan perannya dengan efektif.<br><br>For corporations conducting business based on Sharia principles, the Board of Directors must ensure adequate authority and supporting resources are available so that the Sharia Supervisory Board can perform its role effectively. | X | **Tidak DIterapkan (Not Applicable)**<br><br>Perseroan tidak menjalankan kegiatan usaha berdasarkan prinsip syariah.<br><br>The Company does not conduct business activities based on Sharia principles. |
| | 1.1.8 | | Piagam Direksi secara periodik ditinjau. Piagam mencakup antara lain pembagian peran Direktur secara individual dapat diatur di Piagam Direksi atau dengan surat keputusan Direksi.<br><br>The Board of Directors Charter is periodically reviewed. The Charter may include, among others, the allocation of roles of individual Directors, which can be set out in the Charter or through a Board of Directors' resolution. | ✓ | **Diterapkan (Apply)**<br><br>Piagam Internal Audit dievaluasi secara berkala paling sedikit 1 (satu) kali dalam setahun dan dapat dilakukan revisi untuk menyesuaikan dengan peraturan perundangan yang berlaku, serta kebutuhan Perusahaan tanpa menghilangkan esensi dari tata kelola Perusahaan yang baik.<br><br>The Company's governance policies, including the Internal Audit Charter, are evaluated periodically at least once a year and may be revised to align with applicable laws and regulations and the Company's needs, without compromising the principles of good corporate governance. |
| | 1.1.9 | | Direksi mempunyai kebijakan terkait pengunduran diri anggota Direksi apabila terlibat dalam kejahatan keuangan dan terbukti melakukan kesalahan.<br><br>The Board of Directors has policies regarding the resignation or dismissal of its members in the event of involvement in financial crimes or proven misconduct. | ✓ | **Diterapkan(Apply)**<br><br>Perseroan telah mengungkapkan kebijakan yang diatur lebih lanjut dalam Pedoman Direksi dimana dalam hal Direksi terbukti terlibat dalam tindakan kejahatan keuangan Anggota Direksi dapat diberhentikan sewaktu waktu berdasarkan keputusan RUPS.<br><br>The Company has disclosed such policies in the Board of Directors Charter, whereby members of the Board of Directors may be dismissed at any time based on a resolution of the GMS if they are proven to be involved in financial crimes. |
| **1.2** | **Penilaian Kinerja - Direksi dan Anggotanya**<br>Performance Evaluation – Board of Directors and Its Members | | | | |
| | 1.2.1 | | Dewan Komisaris melakukan evaluasi formal tahunan secara obyektif dan independen untuk menentukan efektivitas Direksi dan setiap individu Direktur.<br><br>The Board of Commissioners conducts an objective and independent formal annual evaluation to determine the effectiveness of the Board of Directors and each individual Director. | ✓ | |

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| | | 1.2.1.1 | Dewan Komisaris menetapkan kebijakan penilaian sendiri (self-assessment) bagi Direksi untuk menilai kinerja Direksi. Hasil penilaian sendiri disampaikan kepada Dewan Komisaris untuk dinilai dan bila diperlukan disesuaikan dengan penilaian Dewan Komisaris.<br><br>The Board of Commissioners establishes a self-assessment policy for the Board of Directors to evaluate its performance. The results of the self-assessment are submitted to the Board of Commissioners for review and, if necessary, adjusted based on the Board of Commissioners' evaluation. | ✓ | **Diterapkan (Apply)**<br><br>Penilaian Kinerja Direksi secara kolegial oleh Dewan Komisaris yang dilakukan berdasarkan kriteria tertentu yang telah ditetakan dengan mempertimbangkan tugas dan tanggung jawab yang sesuai dengan peraturan perundang-undangan dan Anggaran Dasar Perusahaan dan Kebijakan Perusahaan. Penilaian Kinerja dilakukan secara self assesment setiap tahun untuk menilai kinerja Dewan Komisaris mlekaukan penilaian sendiri (Self Assesment) masing-masing anggota Dewan Komisaris dikonsolidasi dan dilakukan review oleh Komisaris Utama guna menetapkan efektivitas dari anggota Dewan Komisaris dan area-area yang perlu dilakukan perbaikan.<br><br>The performance of the Board of Directors is evaluated collectively by the Board of Commissioners based on predetermined criteria aligned with duties and responsibilities in accordance with applicable laws, the Company's Articles of Association, and corporate policies. Performance evaluation is conducted annually through self-assessment. Each member conducts a self-assessment, which is then consolidated and reviewed by the President Commissioner to determine effectiveness and identify areas for improvement. |
| | | 1.2.1.2 | Kebijakan penilaian sendiri atau kebijakan penilaian lainnya didasarkan pada tolok ukur penilaian yang spesifik, terukur, dapat dicapai, dan relevan serta sesuai dengan yang ditetapkan Dewan Komisaris berdasarkan pertimbangan Komite Nominasi dan Remunerasi dan sebagai dasar penilaian akuntabilitas Direksi mengenai tingkat keberhasilan Korporasi dalam mencapai target-target kinerja. Tolak ukur yang terpilih dicantumkan ke dalam kontrak kesepakatan kerja antara Direksi dengan Dewan Komisaris.<br><br>The self-assessment policy or other evaluation policies are based on specific, measurable, achievable, and relevant criteria, as determined by the Board of Commissioners with consideration from the Nomination and Remuneration Committee, and serve as a basis for assessing the accountability of the Board of Directors in achieving corporate performance targets. These criteria are included in the performance agreement between the Board of Directors and the Board of Commissioners. | ✓ | **Diterapkan (Apply)**<br><br>Penilaian Kinerja Dewan Komisaris dilakukan dengan mempertimbangkan beberapa komponen sebagai berikut:<br>1. Efektifitas Pelaksanaan tugas dan tanggung jawab Dewan Komisaris dalam melaksanakan fungsi pengawasan atas pengelolaan perusahaan.<br>2. Kehadiran dalam rapat Dewan Komisaris dan atau bersama Komite, rapat Dewan Komisaris bersama Direksi.<br>3. Efektifitas penerapan manajemen risiko.<br>4. Pemantauan atas pelaksanaan sistem pengendalian internal<br>5. pemantauan atas penerapan Good Corporate Governance (GCG) dan Corporate Social Responsibility (CSR)<br>6. Usulan dan nasehat Dewan Komisaris kepada Direksi dan manajemen dari Holding, anak/unit usaha Perseroan.<br><br>Performance evaluation considers, among others:<br>1. effectiveness in carrying out supervisory duties and responsibilities;<br>2. attendance in Board of Commissioners and joint meetings;<br>3. effectiveness of risk management implementation;<br>4. monitoring of internal control systems;<br>5. monitoring of Good Corporate Governance (GCG) and Corporate Social Responsibility (CSR) implementation;<br>6. recommendations and advice provided to the Board of Directors and management. |
| | | 1.2.1.3 | Skema remunerasi yang berupa saham yang diberikan kepada Direktur, Komisaris, dan karyawan harus mendapat persetujuan dari pemegang saham.<br><br>Share-based remuneration schemes for Directors, Commissioners, and employees must obtain approval from shareholders. | ✓ | **Diterapkan (Apply)**<br><br>Penentuan Gaji Dewan Komisaris dan Direksi serta program kepemilikan saham karyawan dan program kepemilikan saham manajemen perseroan wajib menadapatkan persetujuan terlebih dahulu dari pemegang saham perseroan.<br><br>The determination of salaries for the Board of Commissioners and the Board of Directors, as well as employee and management share ownership programs, requires prior approval from shareholders. |

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| | | 1.2.1.4 | Perpanjangan masa jabatan direktur didasarkan pada hasil evaluasi kinerja yang memuaskan atas kontribusinya.<br><br>The extension of a Director's term of office is based on satisfactory performance evaluation results reflecting their contribution. | ✓ | **Diterapkan (Apply)**<br><br>Komite Nominasi dan Remunerasi dan Pemegang Saham Utama Perseroan mempertimbangkan hasil evaluasi kinerja Direksi Perseroan untuk perpanjangan masa jabatan Direktur Perseroan.<br><br>The Nomination and Remuneration Committee and the Company's majority shareholders consider performance evaluation results in determining extensions of Directors' terms. |
| | 1.2.2 | Dewan Komisaris dengan pertimbangan Komite Nominasi dan Remunerasi, bertanggung jawab menentukan kriteria evaluasi kinerja dan menilai kinerja Direktur Utama dan anggota Direksi lainnya.<br><br>The Board of Commissioners, with consideration from the Nomination and Remuneration Committee, is responsible for determining performance evaluation criteria and assessing the performance of the President Director and other Directors. | | ✓ | |
| | | 1.2.2.1 | Dewan Komisaris memastikan bahwa evaluasi kinerja Direktur Utama didasarkan pada kriteria yang telah ditentukan sebelumnya yang telah dikomunikasikan kepadanya terlebih dahulu. Kriteria atau evaluasi kinerja harus memberi insentif kepada Direktur Utama untuk menjalankan perannya dalam mendukung pencapaian tujuan korporasi dan penciptaan nilai berkelanjutan.<br><br>The Board of Commissioners ensures that the performance evaluation of the President Director is based on predetermined criteria that have been communicated in advance. These criteria are designed to incentivize the President Director to support the achievement of corporate objectives and sustainable value creation. | ✓ | **Diterapkan (Apply)**<br><br>Perseroan telah menetapkan kebijakan penilaian kinerja Direksi Perseroan, termasuk Direktur Utama. Prosedur penilaian Direksi Perseroan adalah setiap anggota Direktur melakukan penialian sendiri (Self assesment) untuk menilai kinerjanya sendiri. hasil penilaian sendiri (Self-assesment) tersebut akan dievaluasi oleh Direktur Utama dan selanjutnya akan diverifikasi oleh Komisaris Utama dan dibahas lebih lanjut dengan Komite Nominasi dan Remunerasi Perseroan.<br><br>The Company has established performance evaluation policies for the Board of Directors, including the President Director. Each Director conducts a self-assessment, which is evaluated by the President Director and subsequently verified by the President Commissioner and discussed with the Nomination and Remuneration Committee. |
| | | 1.2.2.2 | Dewan Komisaris dengan pertimbangan Komite Nominasi dan Remunerasi melakukan evaluasi kinerja tahunan terhadap Direktur Utama. Dewan Komisaris atau Ketua Komite Nominasi dan Remunerasi yang ditunjuk Dewan Komisaris mengkomunikasikan hasil (termasuk area pengembangan) evaluasi kinerja kepada Direktur Utama.<br><br>The Board of Commissioners, with consideration from the Nomination and Remuneration Committee, conducts an annual performance evaluation of the President Director. The Board of Commissioners or the Chair of the Nomination and Remuneration Committee communicates the evaluation results, including development areas, to the President Director. | ✓ | **Diterapkan (Apply)**<br><br>Perseroan telah menetapkan kebijakan penilaian kinerja Direksi Perseroan, termasuk Direktur Utama. Prosedur penilaian Direksi Perseroan adalah setiap anggota Direktur melakukan penialian sendiri (Self assesment) untuk menilai kinerjanya sendiri. hasil penilaian sendiri (Self-assesment) tersebut akan dievaluasi oleh Direktur Utama dan selanjutnya akan diverifikasi oleh Komisaris Utama dan dibahas lebih lanjut dengan Komite Nominasi dan Remunerasi Perseroan.<br><br>The Company has established performance evaluation policies for the Board of Directors, including the President Director. Each Director conducts a self-assessment, which is evaluated by the President Director and subsequently verified by the President Commissioner and discussed with the Nomination and Remuneration Committee. |

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| | | 1.2.2.3 | Dewan Komisaris dengan pertimbangan Komite Nominasi dan Remunerasi menyetujui kriteria evaluasi kinerja anggota Direksi lainnya. Dewan Komisaris memastikan Direktur Utama mengevaluasi kinerja anggota Direksi lainnya secara obyektif dan akurat berdasarkan kriteria evaluasi kinerja yang telah ditentukan sebelumnya.<br><br>The Board of Commissioners, with consideration from the Nomination and Remuneration Committee, approves the performance evaluation criteria for other Directors. The Board of Commissioners ensures that the President Director evaluates the performance of other Directors objectively and accurately based on predetermined criteria. | ✓ | **Diterapkan (Apply)**<br><br>Perseroan telah menetapkan kebijakan penilaian kinerja Direksi Perseroan, termasuk Direktur Utama. Prosedur penilaian Direksi Perseroan adalah setiap anggota Direktur melakukan penialian sendiri (Self assesment) untuk menilai kinerjanya sendiri. hasil penilaian sendiri (Self-assesment) tersebut akan dievaluasi oleh Direktur Utama dan selanjutnya akan diverifikasi oleh Komisaris Utama dan dibahas lebih lanjut dengan Komite Nominasi dan Remunerasi Perseroan.<br><br>The Company has established performance evaluation policies for the Board of Directors, including the President Director. Each Director conducts a self-assessment, which is evaluated by the President Director and subsequently verified by the President Commissioner and discussed with the Nomination and Remuneration Committee. |
| **1.3** | **Peran dan Tanggung Jawab Dewan Komisaris**<br>Roles and Responsibilities of the Board of Commissioners | | | | |
| | 1.3.1 | | Dewan Komisaris mereviu strategi korporasi paling tidak setiap tahun dan menyetujui misi, visi dan strategi korporasi yang dirumuskan oleh Direksi. Dewan Komisaris juga mereviu, memberikan saran dan menyetujui rencana bisnis dan rencana keuangan jangka panjang dan rencana keuangan jangka pendek korporasi. Dewan Komisaris memberikan advis dan melakukan pemantauan kepada Direksi atas pengelolaan implementasinya. Direksi dan Dewan Komisaris terlibat dalam keputusan yang sangat penting bagi korporasi, diatur dalam anggaran dasar korporasi.<br><br>The Board of Commissioners reviews the corporate strategy at least annually and approves the corporation's mission, vision, and strategy formulated by the Board of Directors. The Board of Commissioners also reviews, provides advice on, and approves the corporation's long-term and short-term business and financial plans. It provides guidance and oversight to the Board of Directors on the implementation of these plans. The Board of Directors and the Board of Commissioners are involved in key corporate decisions as stipulated in the corporation's Articles of Association. | ✓ | **DIterapkan (Apply)**<br><br>Perusahaan telah melakukan reviu mengenai kesesuaian Visi dan Misi perusahaan terhadap kondisi HUMI.<br><br>The Company has conducted reviews on the alignment of its vision and mission with current business conditions. |
| | 1.3.2 | | Jenis keputusan yang memerlukan persetujuan Dewan Komisaris harus diungkapkan dalam laporan tahunan.<br><br>Types of decisions requiring approval from the Board of Commissioners must be disclosed in the Annual Report. | ✓ | **Diterapkan (Apply)**<br><br>Jenis keputusan yang memerlukan persetujuan Dewan Komisaris telah diungkapkan dalam laporan Tahunan dimana Dewan Komsiaris dan Direksi memiliki forum rapat gabungan yang membahas berbagai agenda menyangkut rencana kerja, operasional, peluang usaha, serta isu-isu strategis yang memerlukan persetujuan Dewan Komisaris.<br><br>Such decisions have been disclosed in the Annual Report. The Board of Commissioners and the Board of Directors hold joint meetings to discuss various agendas, including work plans, operations, business opportunities, and strategic issues requiring the Board of Commissioners' approval. |

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| | 1.3.3 | | Dengan memperhatikan rekomendasi Komite Nominasi dan Remunerasi, Dewan Komisaris mengusulkan kepada, dan untuk diputuskan oleh, RUPS pengangkatan dan/atau pemberhentian anggota Direksi dan anggota Dewan Komisaris. Dalam mengusulkan hal di atas, Dewan Komisaris memperhatikan keberagaman, unsur nondiskriminatif dan memberikan kesempatan yang sama tanpa membedakan suku, agama, ras, antar golongan dan jender. Dewan Komisaris memastikan proses pencalonan dan pemilihan anggota Direksi dan anggota Dewan Komisaris adalah formal dan transparan.<br><br>With consideration of recommendations from the Nomination and Remuneration Committee, the Board of Commissioners proposes to the GMS the appointment and/or dismissal of members of the Board of Directors and the Board of Commissioners. In doing so, the Board of Commissioners ensures diversity, non-discrimination, and equal opportunity regardless of ethnicity, religion, race, group, or gender. It also ensures that the nomination and selection process is formal and transparent. | ✓ | **DIterapkan (Apply)**<br><br>Perseroan melalui Kebijakan Suksesi Direksi telah mengatur bahwa Dewan Komisaris akan mengusulkan kandidat yang layak dalam forum RUPS Perseroan untuk mendapatkan keputusan rapat pemegang saham dan pengangkatan kandidat menjadi nominasi anggota Direksi.<br><br>Through its Board of Directors Succession Policy, the Company stipulates that the Board of Commissioners proposes qualified candidates at the GMS for shareholder approval and appointment. |
| | 1.3.4 | | Dewan Komisaris atau Komite yang menjalankan fungsi nominasi menyusun kebijakan suksesi dalam proses nominasi anggota Direksi. Setiap tahun Dewan Komisaris meninjau pelaporan pelaksanaan rencana pengembangan dan suksesi yang disampaikan Direktur Utama.<br><br>The Board of Commissioners or the committee performing the nomination function establishes a succession policy for the nomination process of Board of Directors members. Each year, the Board of Commissioners reviews reports on the implementation of development and succession plans submitted by the President Director. | ✓ | **Diterapkan (Apply)**<br><br>Dewan Komisaris telah menyusun kebijaan suksesi dalam proses anggota Direksi, dimana Komite Nominasi dan Remunerasi menyampaikan rekomendasi kepada Dewan Komisaris untuk beberapa kandidat nominasi Anggota Direksi yang dinilai cakap dan layak untuk diusulkan dalam forum RUPS Luar Biasa<br>The Board of Commissioners has established a succession policy, whereby the Nomination and Remuneration Committee provides recommendations on qualified candidates for nomination as members of the Board of Directors to be proposed at the Extraordinary GMS. |
| | 1.3.5 | | Dewan Komisaris:<br>1. mengajukan kepada RUPS, yang dapat didahului oleh usulan dari Komite yang menjalankan fungsi remunerasi, besaran remunerasi anggota Direksi dan anggota Dewan Komisaris yang selaras dengan pengembangan korporasi yang berkelanjutan dan kepentingan jangka panjang korporasi dan pemegang saham;<br>2. secara berkala mereviu sistem remunerasi Direksi dan Dewan Komisaris.<br><br>The Board of Commissioners:<br>1. proposes to the GMS, which may be preceded by recommendations from the committee performing the remuneration function, the remuneration of members of the Board of Directors and the Board of Commissioners, aligned with sustainable corporate development and the long-term interests of the corporation and its shareholders;<br>2. periodically reviews the remuneration system for the Board of Directors and the Board of Commissioners. | ✓ | **Diterapkan (Apply)**<br><br>Komite Nominasi dan Remunerasi meminta konsultan independen melakukan kajian remunerasi dengan menyertakan hasil survei pasar, serta memberikan usulan dan melakukan pembahasan dengan Dewan Komisaris. Hasil usulan dan pembahasan dikemudian diusulkan dalam RUPS tahunan untuk dibahas dan diputuskan<br><br>The Nomination and Remuneration Committee engages independent consultants to conduct remuneration reviews, incorporating market survey results, and provides recommendations to the Board of Commissioners. These recommendations are subsequently proposed at the Annual GMS for discussion and approval. |
| | 1.3.6 | | Dewan Komisaris mengawasi efektivitas kebijakan governansi korporat dan implementasinya serta mengusulkan perubahan jika diperlukan.<br><br>The Board of Commissioners oversees the effectiveness of corporate governance policies and their implementation and proposes changes when necessary. | ✓ | |
| | | 1.3.6.1 | Dewan Komisaris memastikan dilakukannya evaluasi secara berkala atas implementasi kebijakan governansi korporat baik secara mandiri maupun menggunakan konsultan eksternal independen.<br><br>The Board of Commissioners ensures that periodic evaluations of the implementation of corporate governance policies are conducted, either internally or with the assistance of independent external consultants. | ✓ | **Diterapkan (Apply)**<br><br>Dewan Komisaris dalam menjalankan fungsi pengawasan dan hubungan kerja dengan direksi sertia implementasi strategi perusahaan melakukan evaluasi terhadap kebijakan dan peraturan terkini serta melakukan diskusi mengenai strategi perserian yang perlu diketahui dan disetujui oleh Dewan Komisaris<br><br>In carrying out its supervisory function and working relationship with the Board of Directors, the Board of Commissioners evaluates current policies and regulations and engages in discussions regarding corporate strategy that require the Board's knowledge and approval. |

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| | 1.3.7 | | Dewan Komisaris memantau dan mengarahkan agar korporasi menerapkan manajemen risiko dan sistem pengendalian internal yang tepat dan efektif yang selaras dengan tujuan, sasaran, dan strategi korporasi serta mematuhi peraturan perundang-undangan, kode perilaku dan standar yang berlaku.<br><br>The Board of Commissioners monitors and directs the corporation to implement appropriate and effective risk management and internal control systems that are aligned with the corporation's objectives, goals, and strategies, and comply with applicable laws, codes of conduct, and standards. | ✓ | |
| | | 1.3.7.1 | Dewan Komisaris memahami sifat dan ruang lingkup risiko utama korporasi, serta secara berkala meninjau dan menyetujui selera risiko (risk appetite) korporasi.<br><br>The Board of Commissioners understands the nature and scope of the corporation's key risks and periodically reviews and approves the corporation's risk appetite. | ✓ | **Diterapkan (Apply)**<br><br>Dewan Komisaris senantiasa mendapatkan informasi yang memadai tentang lingkup risiko korporasi dan dapat melakukan peninjauan serta menyetujui selera risiko korporasi melalui Komite Audit yang akan disampaikan kepada Internal Audit selaku bagian dari pelaksana manajemen risiko korporasi.<br><br>The Board of Commissioners is consistently provided with adequate information regarding the scope of corporate risks and is able to review and approve the corporate risk appetite through the Audit Committee, which will then be communicated to Internal Audit as part of the implementation of corporate risk management. |
| | | 1.3.7.2 | Dewan Komisaris memantau dan menyampaikan masukan untuk meyakinkan bahwa:<br>1. penetapan dan penerapan kebijakan manajemen risiko adalah konsisten dengan tujuan, sasaran, strategi, dan selera risiko (risk appetite) korporasi;<br>2. kebijakan manajemen risiko dapat memberikan sinyal peringatan dini (early warning signals) atas risiko material;<br>3. kebijakan manajemen risiko ditinjau secara berkala, misalnya setiap tahun.<br><br>The Board of Commissioners monitors and provides input to ensure that:<br>1. the establishment and implementation of risk management policies are consistent with the corporation's objectives, goals, strategies, and risk appetite;<br>2. risk management policies provide early warning signals for material risks;<br>3. risk management policies are reviewed periodically, for example on an annual basis. | ✓ | **Diterapkan (Apply)**<br><br>Dalam pengajuan laporan keuangan Perseroan kepada Dewan Komisaris, Direksi senantiasa menyampaikan bahwa catatan keuangan entitas telah dikelola dengan baik dan laporan keuangan telah disusun sesuai dengan standar akuntansi yang berlaku dan menyajikan secara wajar tentang posisi dan kinerja keuangan korporasi dan bahwa pendapat mereka tersebut dibentuk berdasarkan sistem manajemen risiko dan pengendalian internal yang didesain secara tepat dan diimplementasikan secara efektif. Sebagaimana alur yang telah diatur dalam Pedoman Kebijakan Manajemen Risiko Perseroan.<br><br>When submitting the Company's financial statements to the Board of Commissioners, the Board of Directors consistently states that the entity's financial records have been properly managed, that the financial statements have been prepared in accordance with applicable accounting standards and fairly present the Company's financial position and performance, and that their opinion is based on a risk management and internal control system that has been appropriately designed and effectively implemented. This is in accordance with the procedures set forth in the Company's Risk Management Policy Guidelines. |
| | | 1.3.7.3 | Dewan Komisaris memantau dan menyampaikan masukan agar risiko utama teridentifikasi melalui pertimbangan faktor internal dan eksternal.<br><br>The Board of Commissioners monitors and provides input to ensure that key risks are identified through consideration of both internal and external factors. | ✓ | **Diterapkan (Apply)**<br><br>Dewan Komisaris selalu memantau dan menyampaikan masukan kepada Direksi untuk meyakinkan bahwa dampak dan kemungkinan terjadinya risiko telah dinilai dan bahwa tersedia strategi dan rencana mitigasi risiko yang tepat<br><br>The Board of Commissioners continuously monitors and provides input to the Board of Directors to ensure that the impact and likelihood of risks have been properly assessed and that appropriate risk mitigation strategies and plans are in place. |

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| | | 1.3.7.4 | Dewan Komisaris memantau dan menyampaikan masukan untuk meyakinkan bahwa dampak dan kemungkinan terjadinya risiko telah dinilai, dan bahwa tersedia strategi dan rencana mitigasi risiko yang tepat.<br><br>The Board of Commissioners continuously monitors and provides input to the Board of Directors to ensure that the impact and likelihood of risks have been properly assessed and that appropriate risk mitigation strategies and plans are in place. | | |
| | | 1.3.7.5 | Dewan Komisaris secara teratur memantau efektivitas manajemen risiko, sistem pengendalian internal korporasi.<br><br>The Board of Commissioners also regularly monitors the effectiveness of the corporation's risk management and internal control systems. | | |
| | 1.3.8 | | Dewan Komisaris mengawasi dan mengarahkan agar tercapai integritas akuntansi dan sistem pelaporan keuangan korporat, serta independensi fungsi audit internal dan eksternal.<br><br>The Board of Commissioners oversees and directs the achievement of integrity in the corporation's accounting and financial reporting systems, as well as the independence of internal and external audit functions. | ✓ X | |
| | | 1.3.8.1 | Sebelum menyetujui laporan keuangan, Dewan Komisaris menerima pernyataan dari Direktur Utama dan Direktur Keuangan korporasi, bahwa menurut pendapat mereka, catatan keuangan entitas telah dikelola dengan baik dan laporan keuangan telah disusun sesuai dengan standar akuntansi yang berlaku dan menyajikan secara wajar tentang posisi dan kinerja keuangan korporasi dan bahwa pendapat mereka tersebut dibentuk berdasarkan sistem manajemen risiko dan pengendalian internal yang didesain secara tepat dan diimplementasikan secara efektif.<br><br>Prior to approving the financial statements, the Board of Commissioners receives a statement from the President Director and the Finance Director confirming that, to the best of their knowledge, the entity's financial records have been properly maintained; the financial statements have been prepared in accordance with applicable accounting standards; the financial statements fairly present the financial position and performance of the corporation; and such statements are based on a risk management and internal control system that has been appropriately designed and effectively implemented. | ✓ X | |
| | 1.3.9 | | Dewan Komisaris memantau, mereviu dan menyetujui laporan tahunan dan laporan keberlanjutan Korporasi serta memastikan integritasnya, serta mengawasi proses pengungkapan dan pengkomunikasian korporasi.<br><br>The Board of Commissioners monitors, reviews, and approves the corporation's annual report and sustainability report, ensures their integrity, and oversees the disclosure and communication processes of the corporation. | ✓ | **Diterapkan (Apply)**<br><br>Perseroan dalam hal ini telah mengatur lebih lanjut dalam laporan Pedoman Dewan Komisaris dan dalam Laporan Tahunan dimana Dewan Komisaris melalui Komite Audit memantau, mereviu dan menyetujui laporan tahunan dan laporan keberlanjutan korporasi melalui Rapat Umum Pemegang Saham (RUPS) yang diselenggarakan oleh Perseroan.<br><br>The Company has further stipulated this in the Board of Commissioners Charter and the Annual Report, whereby the Board of Commissioners, through the Audit Committee, monitors, reviews, and approves the annual and sustainability reports, which are subsequently endorsed through the General Meeting of Shareholders (GMS). |

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| | 1.3.10 | | Piagam Dewan Komisaris secara periodik ditinjau.<br><br>The Board of Commissioners Charter is periodically reviewed. | ✓ | **Diterapkan (Apply)**<br><br>Kebijakan Dewan Komisaris dievaluasi secara berkala paling sedikit 1 (satu) kali dalam setahun dan dapat dilakukan revisi untuk menyesuaikan dengan peraturan perundangan yang berlaku, kondisi ekonomi saat ini dan masa depan, serta kebutuhan perushaaan tanpa menghilangkan esensi dari tata kelola perusahaan yang baik.<br><br>The policies of the Board of Commissioners are evaluated periodically at least once a year and may be revised to align with applicable laws and regulations, current and future economic conditions, and the Company's needs, without compromising the principles of good corporate governance. |
| | 1.3.11 | | Dewan Komisaris mempunyai kebijakan terkait pengunduran diri anggota Dewan Komisaris apabila terlibat dalam kejahatan keuangan dan terbukti melakukan kesalahan.<br><br>The Board of Commissioners has policies regarding the resignation or dismissal of its members in the event of involvement in financial crimes or proven misconduct. | ✓ | **Diterapkan (Apply)**<br><br>Perseroan telah mengatur lebih lanjut dalam Pedoman Dewan Komisaris dimana Anggota Dewan Komisaris dapat diberhentikan sewaktu-waktu berdasarkan keputusan RUPS dalam hal Dewan Komisaris terlibat dalam tindakan kejahatan keuangan<br><br>The Company has stipulated this in the Board of Commissioners Charter, whereby members of the Board of Commissioners may be dismissed at any time based on a resolution of the GMS if they are involved in financial crimes. |
| | 1.3.12 | | Komisaris independen sangat diharapkan untuk dapat berkontribusi dalam diskusi yang jujur, obyektif, aktif, dan konstruktif pada rapat Dewan Komisaris.<br><br>Independent Commissioners are expected to contribute to honest, objective, active, and constructive discussions in Board of Commissioners meetings. | ✓ ✗ | |
| | | 1.3.12.1 | Jika Komisaris Utama bukan Komisaris Independen, maka Dewan Komisaris menunjuk Komisaris Independen atau Komisaris Independen yang senior (jika Komisaris Independen lebih dari satu orang) untuk menjalankan peran Komisaris Utama untuk tugas-tugas Komisaris Utama yang memiliki potensi benturan kepentingan dengan pihak terafiliasi. Kriteria dalam menunjuk Komisaris Independen senior yaitu:<br>1. mampu menyampaikan pendapat/argumen secara konstruktif kepada Komisaris Utama;<br>2. dibandingkan komisaris lainnya, memiliki pengetahuan lebih tentang korporasi, termasuk kinerja, pasar, dan pemangku kepentingannya;<br>3. mampu memberikan pandangan/pemikiran yang berimbang terhadap isu dan perhatian dari pemegang saham mayoritas.<br><br>If the President Commissioner is not an Independent Commissioner, the Board of Commissioners appoints an Independent Commissioner or a senior Independent Commissioner (if there is more than one) to perform the duties of the President Commissioner in matters with potential conflicts of interest involving affiliated parties. The criteria for appointing a senior Independent Commissioner include:<br>1. the ability to present constructive opinions/ arguments to the President Commissioner;<br>2. having greater knowledge of the corporation compared to other Commissioners, including its performance, market, and stakeholders;<br>3. the ability to provide balanced views on issues and concerns raised by majority shareholders. | ✓ | **Diterapkan (Apply)**<br><br>Selama tahun 2025 Komisaris Utama Perseroan bukan merupakan Komisaris Independen dan telah memenuhi kriteria sebagai Komisaris Indpenden berdasarkan Pedoman Dewan Komisaris. Namun pada perubahan di tahun 2026 berdasarkan keputusan RUPS Luar Biasa yang diselenggarakan pada tanggal 14 Januari 2026 yang mana Komisaris Utama merangkap sebagai Komisaris Independen<br><br>During 2025, the Company's President Commissioner was not an Independent Commissioner but met the criteria as an Independent Commissioner based on the Board of Commissioners Charter. However, following changes in 2026 based on the resolution of the Extraordinary GMS held on January 14, 2026, the President Commissioner also serves as an Independent Commissioner. |

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| | | 1.3.12.2 | Dalam menjalankan peran sebagai anggota Dewan Komisaris, Komisaris independen agar:<br>1. Bertindak untuk kepentingan terbaik korporasi;<br>2. Memantau benturan kepentingan antara korporasi dengananggota Direksi dan Dewan Komisaris atau pemegang saham pengendali;<br>3. Memperhatikan secara independen pandangan pemegang saham minoritas dan pemangku kepentingan lainnya; dan<br>4. Mendorong dialog antara manajemen, pemegang saham, dan pemangku kepentingan lainnya.<br><br>In performing their role, Independent Commissioners are expected to:<br>1. act in the best interests of the corporation;<br>2. monitor conflicts of interest between the corporation and members of the Board of Directors, Board of Commissioners, or controlling shareholders;<br>3. independently consider the views of minority shareholders and other stakeholders; and<br>4. encourage dialogue between management, shareholders, and other stakeholders. | ✓ | **Diterapkan (Apply)**<br><br>Komisaris Independen Perseroan dalam menjalankan tugas dan wewenangnya selalu mengedepankan kepentingan terbaik Perseroan. memantau potensi terjadinya benturan kepentingan, memerhatikan pemegang saham minoritas serta mendorong dialog antara pemangku kepentingan<br><br>The Company's Independent Commissioners consistently prioritize the best interests of the Company, monitor potential conflicts of interest, consider minority shareholders, and promote stakeholder dialogue. |
| | | 1.3.12.3 | Korporasi mengungkapkan alasan berakhirnya tugas komisaris independen yang terjadi sebelum masa jabatan berakhir.<br><br>The corporation discloses the reasons for the termination of an Independent Commissioner's tenure prior to the end of the term. | ✓ | **Diterapkan (Apply)**<br><br>Dalam hal terdapat anggota Komisaris Indepnden mengundurkan diri sebelum masa jabatan berakhir, Perseroan wajib menyeenggarakan RUPS untuk memutuskan permohonan pnegunduran diri paling lambat 90 (sembilan puluh) hari setelah diterimanya permohonan pengunduran diri.<br><br>Perseroan juga wajib melakukan keterbukaan informasi kepada masyarakat dan menyampaikan kepada otoritas jasa keuangan paling lambat 2 (dua) hari kerja setelah diterimanya permohonan pengunduran diri Dewan Komisaris dan hasil penyelenggaraan RUPS<br><br>If an Independent Commissioner resigns before the end of the term, the Company must convene a GMS to decide on the resignation no later than 90 (ninety) days after receiving the resignation request.<br><br>The Company is also required to disclose such information to the public and report it to the Financial Services Authority no later than 2 (two) working days after receiving the resignation request and after the GMS resolution. |
| | 1.3.13 | | Komisaris Utama berperan sebagai koordinator Dewan Komisaris dan memastikan efektivitasnya. Komisaris Utama mendorong budaya keterbukaan dan dialog konstruktif yang memungkinkan berbagai pandangan diungkapkan, termasuk mengkoordinasi penetapan agenda rapat dewan yang tepat dan memastikan waktu yang cukup tersedia untuk mendiskusikan semua agenda. Selain itu, juga harus ada kesempatan bagi Dewan Komisaris untuk bertemu dengan jajaran Direksi dan manajemen senior.<br><br>The President Commissioner serves as the coordinator of the Board of Commissioners and ensures its effectiveness. The President Commissioner fosters a culture of openness and constructive dialogue that enables diverse views to be expressed, including coordinating the setting of appropriate board meeting agendas and ensuring sufficient time is available to discuss all agenda items. In addition, there must be opportunities for the Board of Commissioners to meet with the Board of Directors and senior management. | ✓ ✗ | |

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| | | | | | **Diterapkan (Apply)** |
| | | 1.3.13.1 | Rincian tugas Komisaris Utama diungkapkan dalam laporan tahunan dan situs web korporasi.<br><br>Details of the duties of the President Commissioner are disclosed in the annual report and the corporate website. | ✓ | Tugas Komisaris Utama tercantum dalam Laporan Tahunan dan Situs web Perseroan serta Piagam Dewan Komisaris Perseroan.<br><br>The duties of the President Commissioner are outlined in the Company's Annual Report, corporate website, and the Board of Commissioners Charter. |
| | | 1.3.13.2 | Komisaris Utama mengkoordinasi pembagian peran pengawasan di antara para anggota Dewan Komisaris, memimpin rapat Dewan Komisaris dan mewakili Dewan Komisaris dalam urusan dengan pihak luar Dewan Komisaris.<br><br>The President Commissioner coordinates the distribution of supervisory roles among members of the Board of Commissioners, chairs Board of Commissioners meetings, and represents the Board of Commissioners in dealings with external parties. | ✓ | |
| | | 1.3.13.3 | Mantan Direktur Utama dan anggota Direksi yang terpilih sebagai anggota Dewan Komisaris tidak dapat langsung ditetapkan sebagai Komisaris utama. Perlu ada masa jeda 2 (dua) tahun untuk dapat ditunjuk kembali sebagai Komisaris Utama. Jika Dewan Komisaris memutuskan bahwa mantan Direktur Utama/anggota Direksi perlu menjadi Komisaris utama, maka Dewan Komisaris memberikan alasan dan penjelasan dalam Laporan Tahunan.<br><br>Former President Directors or members of the Board of Directors elected as members of the Board of Commissioners cannot be immediately appointed as President Commissioner. A cooling-off period of 2 (two) years is required before being appointed as President Commissioner. If the Board of Commissioners decides otherwise, it must provide justification and explanation in the Annual Report. | ✗ | **Tidak DIterapkan (Not Applicable)** |
| **1.4** | **Pembentukan Komite**<br>Formation of Committees | | | | |
| | 1.4.1 | | Korporasi memiliki komite-komite di bawah Dewan Komisaris sekurang-kurangnya terdiri dari: Komite Audit, Komite Nominasi dan Remunerasi dan Komite Pemantau Manajemen Risiko.<br><br>The corporation has committees under the Board of Commissioners consisting at least of the Audit Committee, the Nomination and Remuneration Committee, and the Risk Monitoring Committee. | ✓ ✗ | |
| | | | | | **Diterapkan (Apply)** |
| | | 1.4.1.1 | Untuk Komite yang tidak diwajibkan dalam aturan perundangan, jika tidak memiliki Komite, korporasi mengungkapkan fakta tersebut dan mengungkapkan proses yang digunakan untuk memastikan bahwa fungsi Komite tersebut dilaksanakan Dewan Komisaris sebagaimana mestinya.<br><br>For committees not mandated by regulations, if such committees are not established, the corporation discloses this fact and explains the process used to ensure that the functions of such committees are properly carried out by the Board of Commissioners. | ✓ | Perseroan telah memiliki Komite yang diwajibkan dalam peraturan perundang-undangan Perseroan memiliki komite-komite di bawah Dewan Komisaris, yaitu sebagai berikut:<br>1. Komite Audit;<br>2. Komite Nominasi Remunerasi ; dan<br>3. Komite ESG<br><br>The Company has established committees as required by applicable regulations. The Company has the following committees under the Board of Commissioners:<br>1. Audit Committee;<br>2. Nomination and Remuneration Committee; and<br>3. ESG Committee. |
| | 1.4.2 | | Dewan Komisaris memastikan bahwa anggota Komite Audit seluruhnya independen dan komite lain yang dibentuk Dewan Komisaris adalah mayoritas dari pihak independen, serta semua anggota komite memiliki kompetensi, berkomitmen, serta memiliki wewenang yang memadai untuk menjalankan perannya secara efektif dan independen.<br><br>The Board of Commissioners ensures that all members of the Audit Committee are independent, and that other committees established by the Board of Commissioners are composed of a majority of independent members. All committee members possess the competence, commitment, and authority necessary to perform their roles effectively and independently. | ✓ ✗ | |

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| | | 1.4.2.1 | Komite memiliki piagam yang secara jelas menetapkan perannya dan memberikan kepadanya semuas wewenang yang diperlukan untuk menjalankan perannya. Wewenang ini antara lain mencakup hak untuk memperoleh informasi, bertemu dengan pihak terkait sehubungan dengan pelaksanaan tugasnya (dengan atau tanpa kehadiran manajemen), dan meminta nasihat dari konsultan/ahli eksternal independen jika komite menilai diperlukan.<br><br>Each committee has a charter that clearly defines its role and grants all necessary authority to perform its duties. This authority includes the right to access information, meet with relevant parties (with or without management present), and seek advice from independent external consultants if deemed necessary. | ✓ | **Diterapkan (Apply)**<br><br>Seluruh Komite yang dibentuk Dewan Komisaris Perseroan memiliki Piagam yang secara jelas menetapkan perannya dan memberikan kepadanya semua wewenang yang diperlukan untuk menjalankan perannya.<br><br>All committees established by the Company's Board of Commissioners have charters that clearly define their roles and grant them the necessary authority to carry out their duties. |
| | 1.4.3 | | Untuk memastikan pemantauan atas pelaksanaan tugas Komite Audit berjalan obyektif dan independen, Komisaris Utama tidak boleh menjadi ketua Komite Audit, kecuali dalam keadaan luar biasa yang harus dijelaskan dalam laporan tahunan.<br><br>To ensure objective and independent oversight of the Audit Committee's duties, the President Commissioner must not serve as the Chairman of the Audit Committee, except in exceptional circumstances that must be disclosed in the annual report. | ✓ | **Diterapkan (Apply)**<br><br>Komisaris Utama Perseroan bukan merupakan anggota Komite Audit Perseroan, Anggota Komite Audit wajib independen dan bukan merupakan bagian dari manajemen HUMI dan anak/unit usaha, kecuali komisaris independen.<br><br>Komite Audit paling sedikit 3 (tiga) orang yang berasal dari Komisaris Independen dan Pihak dari luar Perusahaan HUMI ("Pihak Independen")<br><br>The Company's President Commissioner is not a member of the Audit Committee. Audit Committee members are required to be independent and not part of the Company's management or its subsidiaries/business units, except for Independent Commissioners. The Audit Committee consists of at least 3 (three) members, comprising Independent Commissioners and external independent parties. |
| **1.5** | **Penilaian Kinerja - Dewan Komisaris dan Anggotanya**<br>Performance Evaluation – Board of Commissioners and Its Members | | | | |
| | 1.5.1 | | Dewan Komisaris melakukan evaluasi formal tahunan secara obyektif untuk menentukan efektivitas Dewan, komitenya, dan setiap individu komisaris.<br><br>The Board of Commissioners conducts an objective formal annual evaluation to determine the effectiveness of the Board, its committees, and each individual Commissioner. | ✓ ✗ | |
| | | 1.5.1.1 | Dewan Komisaris dapat mempunyai kebijakan penilaian sendiri (self-assessment) untuk menilai kinerja sebagai Dewan secara keseluruhan.<br><br>The Board of Commissioners may have a self-assessment policy to evaluate its overall performance. | ✓ | **Diterapkan (Apply)**<br><br>Dewan Komisaris Perseroan memiliki prosedur penilaian sendiri (Self assesment) untuk kinerja sebagai dewan secara keseluruhan.<br><br>The Company's Board of Commissioners has a self-assessment procedure to evaluate the performance of the Board as a whole. |
| | | 1.5.1.2 | Kebijakan penilaian sendiri atau kebijakan penilaian lainnya didasarkan pada tolok ukur atau kriteria penilaian yang spesifik, terukur, dapat dicapai, dan relevan serta sesuai dengan yang ditetapkan Dewan Komisaris.<br><br>The self-assessment policy or other evaluation policies are based on specific, measurable, achievable, and relevant criteria, as determined by the Board of Commissioners. | ✓ | **Diterapkan (Apply)**<br><br>Dewan komisaris memiliki kriteria penilaian yang spesifik, terukur dan dapat dicapai dalam pelaksanaan penilaian kinerja Dewan Komisaris.<br><br>The Board of Commissioners has established specific, measurable, and achievable criteria in conducting performance evaluations. |

| Prinsip<br>Principle | Rekomendasi<br>Recommendation | Panduan<br>Guidelines | Uraian<br>Description | Apply or Explain | Keterangan Penerapan<br>Implementation Notes |
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| | | 1.5.1.3 | Perpanjangan masa jabatan Komisaris didasarkan pada hasil evaluasi kinerja yang memuaskan atas kontribusinya.<br><br>The extension of a Commissioner's term of office is based on satisfactory performance evaluation results reflecting their contribution. | ✓ | **Diterapkan (Apply)**<br><br>Komite Nominasi dan Remunerasi Perseroan mempertimbangkan hasil evaluasi kinerja Dewan komisaris Perseroan untuk perpanjangan masa jabatan Dewa Komisaris Perseroan<br>The Company's Nomination and Remuneration Committee considers the results of the Board of Commissioners' performance evaluation in determining term extensions. |
| | | 1.5.1.4 | Dewan Komisaris melibatkan konsultan eksternal independen secara berkala paling tidak sekali dalam masa jabatan, untuk memfasilitasi evaluasi kinerja Dewan Komisaris yang objektif dan jujur.<br><br>The Board of Commissioners periodically engages an independent external consultant, at least once during a term, to facilitate an objective and honest performance evaluation of the Board. | ✓ | **Belum Diterapkan (Not Applicable)**<br><br>yang melakukan penilaian adalah Dewan Komisaris.<br><br>The performance evaluation is currently conducted internally by the Board of Commissioners. |
| **1.6** | **Benturan Kepentingan**<br>Conflicts of Interest | | | | |
| | 1.6.1 | | Anggota Direksi yang mempunyai rangkap jabatan di luar korporasi, harus mendapatkan persetujuan dari Dewan Komisaris. Seorang Komisaris memberi tahu Dewan Komisaris dan ketua komite yang menjalankan fungsi nominasi, sebelum menerima penunjukan baru sebagai direktur atau komisaris dari korporasi terbuka, jabatan direktur lainnya atau posisi lain dengan komitmen waktu yang signifikan.<br><br>Members of the Board of Directors who hold concurrent positions outside the corporation must obtain approval from the Board of Commissioners. A Commissioner must notify the Board of Commissioners and the chair of the nomination committee before accepting a new appointment as a director or commissioner in another public company, or any other position requiring significant time commitment. | ✓ ✗ | |
| | | 1.6.1.1 | Dewan Komisaris memastikan kebijakan dan pedoman yang jelas bagi anggota Direksi yang menjabat atau ingin menjabat sebagai direktur atau komisaris di korporasi lain. Kebijakan harus menetapkan penunjukan yang diizinkan dan jumlah korporasi yang diizinkan yang di dalamnya mereka dibolehkan untuk secara bersamaan menjabat sebagai direktur atau komisaris.<br><br>The Board of Commissioners ensures that there are clear policies and guidelines for members of the Board of Directors who hold or intend to hold positions as directors or commissioners in other corporations. The policy must specify permitted appointments and the maximum number of corporations in which they may concurrently serve as directors or commissioners. | ✓ | **Diterapkan (Apply)**<br><br>Perseroan dalam hal ini telah menagtur lebih lanjut ketentuan dalam Pedoman Direksi yang mengatur lebih lanjut tentang rangkap jabatan yang diperbolehkan oleh Anggota Direksi, yaitu sebagai berikut:<br>1. 1Anggota Dewan Komisaris paling banyak pada 3 (tiga) Emiten atau Perusahaan Publik di luar usaha Perusahaan;<br>2. Anggota Komite paling banyak pada 5 (lima) komite paling banyak pada 5 (lima) komite di Emiten atau Perusahaan Publik dimana yang bersangkutan juga menjabat sebagai Direksi atau anggota Komisaris.<br><br>The Company has stipulated provisions in the Board of Directors Charter governing multiple directorships permitted for members of the Board of Directors, including:<br>1. serving as a member of the Board of Commissioners in a maximum of 3 (three) issuers or public companies outside the Company;<br>2. serving as a member of committees in a maximum of 5 (five) committees within issuers or public companies where the individual also serves as a Director or Commissioner. |

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| | 1.6.2 | | Dewan Komisaris memantau dan mengelola potensi benturan kepentingan manajemen, anggota Direksi, Dewan Komisaris dan pemegang saham, termasuk penyalahgunaan aset korporasi dan penyalahgunaan dalam transaksi pihak berelasi. Komisaris yang memiliki benturan kepentingan tidak turut serta dalam pemantauan dan pengambilan keputusan atas potensi benturan kepentingan yang melibatkan Komisaris atau afiliasi Komisaris yang bersangkutan.<br><br>The Board of Commissioners monitors and manages potential conflicts of interest involving management, members of the Board of Directors, the Board of Commissioners, and shareholders, including misuse of corporate assets and abuse in related party transactions. Commissioners with conflicts of interest do not participate in monitoring or decision-making related to such conflicts. | ✓ ✗ | |
| | | 1.6.2.1 | Dewan Komisaris memiliki prosedur untuk memastikan bahwa anggota Direksi dan anggota Dewan Komisaris yang memiliki benturan kepentingan tidak ikut serta dalam pengambilan keputusan terkait (abstain) benturan kepentingan tersebut.<br><br>The Board of Commissioners has procedures to ensure that members of the Board of Directors and the Board of Commissioners who have conflicts of interest abstain from participating in related decision-making. | ✓ | **Diterapkan (Apply)**<br><br>Perseroan telah mengatur lebih lanjut dalam Pedoman Dewan Komisaris dan Pedoman Direksi Perseroan dimana dalam hal anggota Direksi dan anggota Dewan Komisaris bahwa Anggota Dewan Komisaris yang memiliki benturan kepentingan diberlaukan periode black out dari proses pengambilan keputusan mengenai agenda dimana dia memiliki benturan kepentingan.<br><br>The Company has stipulated this in the Board of Commissioners Charter and the Board of Directors Charter, whereby members with conflicts of interest are subject to a blackout period from participating in decision-making on agenda items where such conflicts exist. |
| | | 1.6.2.2 | Setiap anggota Dewan Komisaris menginformasikan segera kepada Direksi dan Dewan Komisaris jika ada potensi benturan kepentingan, termasuk sebagai akibat dari kedudukannya sebagai konsultan atau pejabat di perusahaan pelanggan, pemasok, kreditur, atau partner bisnis lainnya.<br><br>Each member of the Board of Commissioners promptly informs the Board of Directors and the Board of Commissioners of any potential conflicts of interest, including those arising from positions as consultants or officials in customer, supplier, creditor, or other business partner entities. | ✓ | **Diterapkan (Apply)**<br><br>Perseroan telah menerapkan sebagaimana yang telah tertuang dalam Pedoman Tata Kelola Perusahaan, Pedoman Dewan Komisaris bahwa setiap anggota Dewan Komisaris wajib segera melaporkan kepada anggota Dewan Komisaris lainnya mengenai adanya benturan kepentingan dan/atau potensi benturan kepentingan dengan perusahaan dan wajib memberikan seluruh informasi yang akurat dalam laporan tersebut.<br><br>The Company has implemented this as set out in its Corporate Governance Guidelines and Board of Commissioners Charter, whereby each member of the Board of Commissioners is required to promptly disclose any conflict of interest and/or potential conflict of interest and provide accurate information in such disclosures. |

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| | | 1.6.2.3 | Semua anggota Direksi mengungkapkan dengan segera potensi benturan kepentingannya kepada Dewan Komisaris dan anggota Direksi lainnya serta tidak turut serta dalam pengambilan keputusan dalam hal yang bersangkutan memiliki benturan kepentingan.<br><br>All members of the Board of Directors promptly disclose any potential conflicts of interest to the Board of Commissioners and other members of the Board of Directors and abstain from participating in decision-making where such conflicts exist. | ✓ | **Diterapkan (Apply)**<br><br>Perseroan telah menerapkan sebagaimana yang telah tertuang dalam Pedoman Tata Kelola Perusahaan, Pedoman Dewan Komisaris bahwa setiap anggota Dewan Komisaris wajib segera melaporkan kepada anggota Dewan Komisaris lainnya mengenai adanya benturan kepentingan dan/atau potensi benturan kepentingan dengan perusahaan dan wajib memberikan seluruh informasi yang akurat dalam laporan tersebut.<br><br>The Company has implemented this as stipulated in its Corporate Governance Guidelines and Board of Commissioners Charter, requiring members to promptly disclose any conflict of interest and provide complete and accurate information. |
| | | 1.6.2.4 | Dalam laporannya, Dewan Komisaris menginformasikan kepada RUPS adanya benturan kepentingan material yang terjadi disertai perlakuannya. Benturan kepentingan material yang sifatnya tidak sekadar sementara waktu dapat berakibat pada penghentian jabatan sebagai anggota dewan.<br><br>In its report, the Board of Commissioners informs the GMS of any material conflicts of interest that have occurred, along with the actions taken. Material conflicts of interest that are not merely temporary may result in termination of board membership. | ✓ | **Diterapkan (Apply)**<br><br>Perusahaan telah mengatur lebih lanjut dalam Pedoman Direksi dan Pedoman Dewan Komisaris dalam hal Transaksi dimana terdapat anggota Direksi yang memiliki benturan kepentingan harus memperoleh persetujuan Dewan Komisaris dan anggota Direksi lainnya, dilaksanakan dengan syarat dan ketentuan yang setidaknya lazim digunakan pada industri yang bersangkutan dan memenuhi ketentuan peraturan perundang yang berlaku mengenai transaksi afiliasi dan/atau transaksi yang mengandung benturan kepentingan.<br><br>The Company has further regulated this in the Board of Directors Charter and Board of Commissioners Charter, whereby transactions involving Directors with conflicts of interest must obtain approval from the Board of Commissioners and other Directors, be conducted under terms and conditions commonly applied in the relevant industry, and comply with applicable laws and regulations concerning affiliated and conflict-of-interest transactions. |
| 1.7 | **Peningkatan Kompetensi Anggota Direksi dan Dewan Komisaris**<br>Enhancement of Competence of the Board of Directors and the Board of Commissioners | | | | |
| | 1.7.1 | | Dewan Komisaris memastikan bahwa anggota Direksi dan Dewan Komisaris memahami peran dan tanggung jawab mereka, karakteristik dan operasi korporasi, peraturan perundang-undangan dan standar yang relevan serta kewajiban lain yang berlaku. Direksi melalui sekretaris korporasi mendukung semua anggota Direksi dan Dewan Komisaris dalam memperbarui dan menyegarkan keterampilan dan pengetahuan mereka yang diperlukan untuk menjalankan peran mereka di Dewan.<br><br>The Board of Commissioners ensures that members of the Board of Directors and the Board of Commissioners understand their roles and responsibilities, the characteristics and operations of the corporation, applicable laws and regulations, relevant standards, and other obligations. The Board of Directors, through the Corporate Secretary, supports all members of the Board of Directors and the Board of Commissioners in updating and refreshing the skills and knowledge required to perform their roles. | ✓ | |

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| | | 1.7.1.1 | Direksi memastikan bahwa anggota Direksi dan Dewan Komisaris yang baru diangkat menerima program pengenalan yang formal dan memadai serta semua informasi yang relevan dengan peran dan tanggung jawab mereka.<br><br>The Board of Directors ensures that newly appointed members of the Board of Directors and the Board of Commissioners receive a formal and adequate induction program, as well as all relevant information regarding their roles and responsibilities. | ✓ | Pengenalan terhadap anggota direksi dan Dewan Komisaris selanjutnya diatur dalam Kebijakan Program Pelatihan/ Orientasi Dewan Komisaris dan Direksi yang disesuaikan dengan kebutuhan dalam rangka pelaksanaan tugas pengawasan antara lain meliput sebagai berikut:<br>1. Identifikasi kebutuhan peatihan anggota Dewan Komisaris, berdasarkan hasil assesment baik dari eksternal dan atau dari internal<br>2. Program pelatihan terkait dengan Tata Kelola Perusahaan yang baik<br>3. Program pelatihan terkait dengan Risk Management<br>4. Program pelatihan lain/seminar/workshop yang relevan dengan tugas Dewan Komisaris<br>5. Menetapkan jenis pelatihan/seminar/ workshop pada tahun berjalan<br>6. Usulan jadwal pelatihan dan rencana anggaran biayanya.<br><br>The induction for members of the Board of Directors and the Board of Commissioners is further regulated under the Training/ Orientation Program Policy for the Board of Commissioners and the Board of Directors, which is tailored to support the execution of supervisory duties, including:<br>1. Identification of training needs for members of the Board of Commissioners based on assessments, whether internal or external;<br>2. Training programs related to Good Corporate Governance;<br>3. Training programs related to Risk Management;<br>4. Other training programs/seminars/ workshops relevant to the duties of the Board of Commissioners;<br>5. Determination of the types of training/ seminars/workshops for the current year;<br>6. Proposals for training schedules and budget plans. |
| | | 1.7.1.2 | Anggota Direksi dan Dewan Komisaris secara teratur menerima program pelatihan dan pengembangan pengetahuan yang relevan, memadai dan berkelanjutan.<br><br>Members of the Board of Directors and the Board of Commissioners regularly receive relevant, adequate, and continuous training and knowledge development programs. | ✓ | **Diterapkan (Apply)**<br><br>Perseroan telah mengungkapkan kebijakan lebih lanjut terkait dengan Peningkatan Kompetensi Anggota Direksi dan Dewan Komisaris berdasarkan Kebijakan Program Pelaithan/Orientasi Dewan Komisaris dan Direksi melalui Komite Nominasi dan Remunerasi Perseroan. Untuk memperbaharui dan menyegarkan keterampilan dan pengetahuan yang diperlukan oleh Dewan Komisaris dan Direksi Perseroan.<br><br>The Company has disclosed policies related to the enhancement of competence of the Board of Directors and the Board of Commissioners through the Training/ Orientation Program Policy, facilitated by the Nomination and Remuneration Committee, to continuously update and refresh their skills and knowledge. |
| | | 1.7.1.3 | Anggota Direksi dan Dewan Komisaris secara regular menerima informasi yang akurat, tepat waktu dan jelas mengenai perkembangan terakhir peraturan perundang-undangan dan standar yang relevan, kewajiban lain yang berlaku, faktor risiko, dan lingkungan bisnis korporasi.<br><br>Members of the Board of Directors and the Board of Commissioners regularly receive accurate, timely, and clear information regarding the latest developments in applicable laws and regulations, relevant standards, other obligations, risk factors, and the corporate business environment. | ✓ | **Diterapkan (Apply)**<br><br>Legal Departemen memberikan perkembangan terakhir peraturan perundang-undangan kepada anggota Direksi dan Dewan Komisaris.<br><br>The Legal Department provides updates on the latest laws and regulations to members of the Board of Directors and the Board of Commissioners. |

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| 2 | Komposisi dan Remunerasi Direksi dan Dewan Komisaris<br>Composition and Remuneration of the Board of Directors and the Board of Commissioners | | | | |
| | 2.1 Komposisi Direksi<br>Composition of the Board of Directors | | | | |
| | 2.1.1 | | Dalam menentukan kandidat calon direktur, Dewan Komisaris melalui Komite Nominasi dan Remunersi tidak hanya mengandalkan rekomendasi dari Dewan Komisaris, manajemen atau pemegang saham mayoritas. Dewan Komisaris melalui Komite Nominasi dan Remunerasi dapat menggunakan sumber independen untuk menentukan kandidat yang memenuhi syarat.<br><br>In determining candidates for Directors, the Board of Commissioners, through the Nomination and Remuneration Committee, does not rely solely on recommendations from the Board of Commissioners, management, or majority shareholders. The Board of Commissioners, through the Nomination and Remuneration Committee, may use independent sources to identify qualified candidates. | ✓ ✗ | **Tidak DIterapkan (Not Applicable)** |
| | 2.1.2 | | Dewan Komisaris memastikan bahwa kriteria dalam menyeleksi anggota Direksi mencakup paling tidak pengetahuan, kemampuan, dan keahlian yang dibutuhkan untuk memenuhi secara tepat peran Direksi serta memperhatikan terpenuhinya keberagaman Direksi.<br><br>The Board of Commissioners ensures that the criteria for selecting members of the Board of Directors include at least the knowledge, capabilities, and expertise required to properly fulfill the role of the Board of Directors, while also considering diversity. | ✓ | |
| | | 2.1.2.1 | Informasi tentang calon Direksi harus diungkapkan dalam proses pemilihan/pemilihan kembali dan wajib tersedia sejak tanggal dilakukannya pemanggilan RUPS sampai dengan penyelenggaraan RUPS serta dapat diunduh melalui situs web Perusahaan Terbuka dan/atau e-RUPS, meliputi:<br>1. Identitas calon dan alasan pengangkatan;<br>2. Kompetensi inti, kualifikasi, dan latar belakang profesional;<br>3. jabatan saat ini di korporasi lain, serta peran penting di organisasi nirlaba/amal;<br>4. Faktor-faktor yang mempengaruhi independensi, termasuk hubungan dengan pemegang saham pengendali;<br>5. lama masa jabatan;<br>6. kehadiran dalam rapat Direksi (kecuali untuk Direktur baru); dan<br>7. setiap kepemilikan saham dalam korporasi.<br><br>Information regarding candidates for Directors must be disclosed during the nomination/reappointment process and must be available from the date of the GMS invitation until the GMS is held, and accessible through the Company's website and/or e-GMS, including:<br>1. Identity of the candidate and reasons for appointment;<br>2. Core competencies, qualifications, and professional background;<br>3. Current positions in other corporations, as well as significant roles in non-profit/charitable organizations;<br>4. Factors affecting independence, including relationships with controlling shareholders;<br>5. Tenure;<br>6. Attendance at Board of Directors meetings (except for new Directors); and<br>7. Any share ownership in the corporation. | ✓ | **Diterapkan (Apply)**<br><br>Perseroan telah mengungkapkan informasi terkait calon anggota Direksi Perseroan yang akan dipilih atau diangkat kembali sejak tanggal pemanggilan RUPS Perseroan di dalam website Perseroan yang mencakup:<br><br>1. Identitas Calon dan alasan pengangkatan;<br>2. Kompetensi inti, kualifikasi dan latar belakang profesional<br>3. Jabatan saat ini di korporasi lain, serta peran penting di organisasi nirlaba/amal; dan<br>4. Lama masa jabatan.<br><br>The Company has disclosed information regarding candidates for the Board of Directors to be elected or reappointed from the date of the GMS invitation on the Company's website, including:<br>1. identity of the candidates and reasons for appointment;<br>2. core competencies, qualifications, and professional background;<br>3. current positions in other corporations, as well as significant roles in non-profit/ charitable organizations; and<br>4. tenure. |

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| | | 2.1.2.2 | Komposisi Direksi dibentuk sedemikian rupa sehingga anggota-anggotanya secara kelompok mencerminkan keberagaman dalam hal kemampuan, keahlian, pengetahuan, pengalaman, usia, latar belakang budaya, dan jender yang dibutuhkan untuk memenuhi secara tepat peran Direksi.<br><br>The composition of the Board of Directors is structured such that its members collectively reflect diversity in terms of skills, expertise, knowledge, experience, age, cultural background, and gender required to properly fulfill the role of the Board of Directors. | ✓ | **Diterapkan (Apply)**<br><br>Perseroan memiliki kebijakan Dewan Komisaris dan Direksi yang mencerminkan keberagaman dalam hal kemampuan, keahlian, pengetahuan, pengalaman, usia, latar belakang, budaya, dan gender yang dibutuhkan untuk memenuhi secara peran Direksi.<br><br>The Company has policies for the Board of Commissioners and the Board of Directors that reflect diversity in terms of skills, expertise, knowledge, experience, age, background, culture, and gender required to fulfill the role of the Board of Directors. |
| | | 2.1.2.3 | Penentuan jumlah anggota Direksi mempertimbangkan kondisi korporasi serta efektivitas dalam pengambilan keputusan.<br><br>The determination of the number of members of the Board of Directors considers the condition of the corporation and the effectiveness of decision-making. | ✓ | **Diterapkan (Apply)**<br><br>Perseroan selalu mempertimbangkan kondisi perseroan serta efektivitas dalam menentukan jumlah anggota direksi Perseroan serta pemilihan anggota Direksi.<br><br>The Company considers its condition and decision-making effectiveness in determining the number of members of the Board of Directors and in selecting Directors. |
| | | 2.1.2.4 | Setidaknya ada satu direktur yang memiliki pengalaman sebelumnya di sektor utama tempat korporasi beroperasi.<br><br>At least one Director has prior experience in the primary sector in which the corporation operates. | ✓ | **Diterapkan (Apply)**<br><br>Direksi Perseroan masing-masing memiliki pengalaman di sektor industri angkutan laut, distribusi dan infrastruktur energi.<br><br>Each member of the Company's Board of Directors has experience in the maritime transportation, distribution, and energy infrastructure sectors. |
| | | 2.1.2.5 | Anggota Direksi yang membawahi bidang akuntansi atau keuangan memiliki keahlian dan/ atau pengetahuan di bidang akuntansi, tercermin antara lain dari sertifikasi profesi yang diterbitkan asosiasi profesi akuntansi yang diakui pemerintah dan terdaftar sebagai anggota di asosiasi profesi tersebut.<br><br>Members of the Board of Directors responsible for accounting or finance possess expertise and/or knowledge in accounting, as reflected, among others, in professional certifications issued by government-recognized accounting associations and membership in such associations. | ✓ | **Diterapkan (Apply)**<br><br>Direktur Utama Perseroan pada tahun 2025 adalah Bapak Tirta Hidayat,<br>dan untuk Periode 2026 sampai dengan Tahun Buku 2027 Direktur Utama Perseroan adalah Bapak I Gusti Ngurah Askhara Danadiputra<br><br>Memiliki keahlian dan/atau pengetahuan dalam bidang Ekonomi akutansi serta telah berpengalaman dalam bidang akutansi dan keuangan perseroan.<br>The Company's President Director in 2025 was Mr. Tirta Hidayat, and for the 2026 period up to the 2027 financial year is Mr. I Gusti Ngurah Askhara Danadiputra, both of whom possess expertise and/or knowledge in economics and accounting and have experience in accounting and corporate finance. |
| | 2.1.3 | Kebijakan korporasi tentang keberagaman pada, Direksi dan Dewan Komisaris diungkapkan dalam Laporan Tahunan.<br><br>The corporation's policy on diversity within the Board of Directors and the Board of Commissioners is disclosed in the Annual Report. | | ✓ ✗ | |
| | | 2.1.3.1 | Korporasi melaporkan dalam Laporan Tahunan keberagaman Direksi dan Dewan Komisaris saat ini, target komposisi yang terukur dan kemajuan yang dicapai dalam mencapai target tersebut. Informasi harus mencakup referensi tentang bagaimana keberagaman dicapai melalui perencanaan suksesi yang tepat di Direksi dan Dewan Komisaris.<br><br>The corporation reports in its Annual Report the current diversity of the Board of Directors and the Board of Commissioners, measurable composition targets, and progress achieved in meeting those targets. The information includes references to how diversity is achieved through proper succession planning for the Board of Directors and the Board of Commissioners. | | **Diterapkan (Apply)**<br><br>Perseroan telah mengungkapkan Laporan Tahunan pada tahun 2025 tentang Keberagaman Direksi dan Dewan Komisaris melalui kebijakan suksesi Direksi dalam laporan tahunan.<br><br>The Company has disclosed in its 2025 Annual Report the diversity of the Board of Directors and the Board of Commissioners through its succession policy for the Board of Directors. |

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| | 2.1.4. | | Dewan Komisaris memastikan bahwa kebijakan dan prosedur untuk seleksi dan nominasi Komisaris adalah jelas dan transparan sehingga dapat menghasilkan komposisi Dewan yang diinginkan. Dewan Komisaris menggunakan sumber independen untuk menentukan kandidat yang memenuhi syarat.<br><br>The Board of Commissioners ensures that policies and procedures for the selection and nomination of Commissioners are clear and transparent to achieve the desired Board composition. The Board of Commissioners uses independent sources to identify qualified candidates. | ✓ X | |
| | | 2.1.4.1 | Informasi tentang calon Komisaris harus diungkapkan dalam proses pemilihan/pemilihan kembali dan wajib tersedia sejak tanggal dilakukannya pemanggilan RUPS sampai dengan penyelenggaraan RUPS serta dapat diunduh melalui situs web Perusahaan Terbuka dan/atau e-RUPS, meliputi:<br>1. identitas calon dan alasan pengangkatan;<br>2. kompetensi inti, kualifikasi, dan latar belakang profesional;<br>3. jabatan saat ini di korporasi lain, serta peran penting di organisasi nirlaba/amal;<br>4. faktor-faktor yang mempengaruhi independensi, termasuk hubungan dengan pemegang saham pengendali;<br>5. lama masa jabatan;<br>6. kehadiran dalam rapat Dewan Komisaris dan komite (kecuali untuk Komisaris baru); dan<br>7. setiap kepemilikan saham dalam korporasi<br><br>Information regarding candidates for Commissioners must be disclosed during the nomination/ reappointment process and must be available from the date of the GMS invitation until the GMS is held, and accessible through the Company's website and/ or e-GMS, including:<br>1. identity of the candidate and reasons for appointment;<br>2. core competencies, qualifications, and professional background;<br>3. current positions in other corporations, as well as significant roles in non-profit/charitable organizations;<br>4. factors affecting independence, including relationships with controlling shareholders;<br>5. tenure;<br>6. attendance at Board of Commissioners and committee meetings (except for new Commissioners); and<br>7. any share ownership in the corporation.<br>Implemented | | **Diterapkan (Apply)**<br><br>Perseroan telah mengungkapkan informasi terkait calon anggota Dewan Komisaris Perseroan yang akan dipilih atau diangkat kembali sejak tanggal pemanggilan RUPS perseroan dalam website Perseroan yang mencakup:<br>1. Identitas calon Dewan Komisaris<br>2. Kompetensi inti, kualifikasi dan latar belakang profesional<br>3. jabatan saat ini di korporasi lain, serta pran penting di organisasi nirlaba/amal<br>4. lama masa jabatan<br><br>The Company has disclosed information regarding candidates for the Board of Commissioners to be elected or reappointed from the date of the GMS invitation on the Company's website, including:<br>1. identity of the candidates;<br>2. core competencies, qualifications, and professional background;<br>3. current positions in other corporations, as well as significant roles in non-profit/ charitable organizations;<br>4. tenure. |
| | | 2.1.4.2 | Jika Dewan Komisaris menggunakan konsultan eksternal independen dalam proses nominasi, maka informasi relevan mengenai konsultan eksternal independen diungkapkan di laporan tahunan, termasuk informasi mengenai independensi dan benturan kepentingan.<br><br>If the Board of Commissioners uses an independent external consultant in the nomination process, relevant information regarding the consultant is disclosed in the annual report, including information on independence and conflicts of interest. | X | **Belum Diterapkan (Not Applicable)** |
| | 2.1.5. | | Dewan Komisaris/Komite yang menjalankan fungsi nominasi menetapkan prosedur dan kriteria nominasi yang konsisten dengan matriks keahlian Dewan Komisaris yang telah disetujui Dewan Komisaris dan memastikan bahwa profil kandidat memenuhi persyaratan yang ditetapkan dalam matriks keahlian dan kriteria nominasi.<br><br>The Board of Commissioners/Committee performing the nomination function establishes nomination procedures and criteria consistent with the Board of Commissioners' approved skills matrix and ensures that candidate profiles meet the requirements set out in the skills matrix and nomination criteria. | ✓ | **Diterapkan (Apply)**<br><br>Perseroan memiliki kriteria untuk pemilihan calon anggota Dewan Komisaris Perseroan yang mencakup memiliki pengetahuan dan/ atau keahlian di bidang yang dibutuhkan oleh Perseroan.<br><br>The Company has established criteria for the selection of candidates for the Board of Commissioners, which include having knowledge and/or expertise in areas required by the Company. |

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| | 2.1.6. | | Komposisi Dewan Komisaris harus dibentuk sedemikian rupa sehingga anggota-anggotanya secara kelompok mencerminkan keberagaman dalam hal kemampuan, keahlian, pengetahuan, pengalaman, usia, latar belakang budaya, dan jender yang dibutuhkan untuk memenuhi secara tepat peran Dewan Komisaris.<br><br>The composition of the Board of Commissioners is structured in such a way that its members collectively reflect diversity in terms of skills, expertise, knowledge, experience, age, cultural background, and gender required to properly fulfill the role of the Board of Commissioners. | ✓ ✗ | |
| | | 2.1.6.1. | Setidaknya ada satu Komisaris memiliki pengalaman sebelumnya pengalaman di sektor utama tempat korporasi beroperasi.<br><br>At least one Commissioner has prior experience in the primary sector in which the corporation operates. | ✓ | **Diterapkan (Apply)**<br><br>Komisaris Perseroan Bapak Dedi Hudayanan telah memiliki pengalaman sebelumnya pada sektor utama Perseroan yaitu menjadi Direktur pada anak Usaha Perseroan yaitu LIS Internasional, Humpuss Tansportasi Curah dan HUMI.<br><br>Mr. Dedi Hudayanan, a Commissioner of the Company, has prior experience in the Company's core sector, having served as Director in the Company's subsidiaries, including LIS International, Humpuss Transportasi Curah, and HUMI. |
| | | 2.1.6.2. | Penentuan jumlah anggota Dewan Komisaris mempertimbangkan kondisi korporasi.<br><br>The determination of the number of members of the Board of Commissioners takes into account the condition of the corporation. | ✓ | **Diterapakn (Apply)**<br><br>Direksi diangkat dan diberhentikan oleh RUPS. penentuan jumlah anggota Direksi telah mempertimbangkan kondisi perusahaan Terbuka serta efektifitas dalam pengambilan keputusan yang mengacu pada Anggaran Dasar Perseroan dan Peraturan Perundang-undangan yang berlaku<br><br>Members of the Board of Directors are appointed and dismissed by the GMS. The determination of the number of Board members considers the condition of the Company as a public company and the effectiveness of decision-making, in accordance with the Company's Articles of Association and applicable laws and regulations. |
| | 2.1.7. | | Untuk memampukan Dewan Komisaris dalam memberikan advis dan supervisi secara independen kepada Direksi dan untuk peran-peran yang terdapat potensi benturan kepentingan, Dewan Komisaris terdiri dari Komisaris Independen yang cukup jumlahnya, dengan masa jabatan yang dibatasi dan terdapat pengungkapan Jangka waktu keanggotaan Dewan Komisaris serta independensi mereka dari sudut pandang korporasi.<br><br>To enable the Board of Commissioners to provide independent advice and supervision to the Board of Directors, and for roles with potential conflicts of interest, the Board of Commissioners consists of an adequate number of Independent Commissioners, with limited tenure and disclosure of the term of office and their independence from the corporation's perspective. | ✓ ✗ | |
| | | 2.1.7.1 | Mantan Direktur Utama/anggota Direksi dapat masuk ke dalam Dewan Komisaris sebagai Komisaris Independen hanya dalam kondisi luar biasa dan harus ada masa jeda antara jabatan tersebut setidaknya 2 (dua) tahun.<br><br>Former President Directors/members of the Board of Directors may serve on the Board of Commissioners as Independent Commissioners only in exceptional circumstances, with a cooling-off period of at least 2 (two) years. | ✓ | **Not Applicable**<br><br>Tidak ada mantan Direktur utama/anggota Direksi Perseroan saat ini yang menjadi Komisaris Independen.<br><br>There are currently no former President Directors/members of the Board of Directors of the Company serving as Independent Commissioners. |

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| | | 2.1.7.2 | Mantan Komisaris Independen dapat diangkat kembali sebagai Komisaris Independen hanya dalam kondisi luar biasa dan harus ada masa jeda antara jabatan tersebut setidaknya 2 (dua) tahun.<br><br>Former Independent Commissioners may be reappointed as Independent Commissioners only in exceptional circumstances, with a cooling-off period of at least 2 (two) years. | ✗ | **Tidak Diterapkan (Not Applicable)**<br><br>Tidak ada mantan komisaris Independen Perseroan yang telah mengundurkan diri sbeelumnya dan diangkat kembali menjadi Komisaris Independen Perseroan.<br><br>There are no former Independent Commissioners of the Company who have resigned and been reappointed as Independent Commissioners. |
| | | 2.1.7.3 | Masa jabatan Komisaris Independen tidak boleh melebihi batas waktu 9 (sembilan) tahun. Bagi korporasi dengan masa jabatan 5 (lima) tahun maka tidak boleh melebihi batas waktu 10 (sepuluh) tahun. Setelah sembilan/sepuluh tahun, seorang Komisaris Independen dapat terus menjabat hanya sebagai Komisaris.<br><br>The tenure of an Independent Commissioner must not exceed 9 (nine) years. For corporations with a 5 (five)-year term, it must not exceed 10 (ten) years. After nine/ten years, an Independent Commissioner may continue to serve only as a Commissioner. | ✓ | **Tidak Diterapkan (Not Applicable)**<br><br>Tidak ada Komisaris Independen perseroan yang telah menjabat melebihi batas waktu 9 (sembilan) tahun.<br><br>There are no Independent Commissioners of the Company who have served beyond the 9 (nine)-year limit. |
| | 2.1.8. | Untuk memfasilitasi fungsi Direksi dan Dewan Komisaris yang efektif dan guna meningkatkan kepercayaan investor dan pemangku kepentingan, Komite Nominasi dan Remunerasi memastikan bahwa terdapat proses yang formal, ketat dan transparan untuk penunjukan dan pengangkatan anggota Direksi dan Dewan Komisaris.<br><br>To facilitate the effective functioning of the Board of Directors and the Board of Commissioners and to enhance investor and stakeholder confidence, the Nomination and Remuneration Committee ensures that there is a formal, rigorous, and transparent process for the nomination and appointment of members of the Board of Directors and the Board of Commissioners. | | ✓ ✗ | |

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| | | 2.1.8.1 | Tanggung jawab dan peran Komite Nominasi dan Remunerasi termasuk namun tidak terbatas pada:<br>1. menyusun pedoman untuk memastikan bahwa semua Komisaris mengalokasikan waktu yang cukup kepada korporasi agar dapat menjalankan tanggung jawab mereka secara efektif. Pedoman tersebut mencakup diantaranya:<br>a. Dalam penunjukan komisaris utama, Komite Nominasi dan Remunerasi menyiapkan uraian spesifikasi pekerjaan, termasuk persyaratan komitmen waktu yang juga mempertimbangkan kebutuhan komitmen waktu pada saat krisis. Adanya komitmen signifikan lainnya di luar korporasi harus diungkapkan kepada Dewan Komisaris sebelum penunjukan dan diungkapkan dalam laporan tahunan. Perubahan komitmen harus segera dilaporkan kepada Dewan Komisaris dan dampaknya dijelaskan dalam laporan tahunan berikutnya;<br>b. Dalam penunjukan anggota komisaris, Komite Nominasi dan Remunerasi menetapkan syarat dan ketentuan penunjukan anggota komisaris. Syarat dan ketentuan ini tersedia untuk dilakukan pemeriksaan. Komitmen waktu yang diharapkan dicantumkan dalam Surat penunjukan anggota Komisaris dan anggota Komisaris harus memiliki waktu yang cukup untuk memenuhi komitmen waktu yang diharapkan. Adanya komitmen signifikan lainnya di luar korporasi harus diungkapkan kepada Dewan Komisaris sebelum penunjukan, beserta indikasi komitmen waktu yang diperlukan dan Dewan Komisaris harus diberitahu jika terdapat perubahan atas komitmen tersebut;<br>2. secara proaktif memimpin dan bertanggung jawab atas pengembangan, implementasi, dan reviu berkelanjutan atas perencanaan suksesi Direksi dan Dewan Komisaris;<br>3. menjunjung tinggi prinsip independensi dalam menangani benturan kepentingan (dan potensi benturan kepentingan) di antara anggota komite dalam pelaksanaan tugas Komite;<br>4. mempertimbangkan dan bertanggung jawab dalam menunjuk konsultan independen nominasi, termasuk pemilihan dan persyaratan dalam penugasannya, serta mengungkapkan identitas dan biaya jasa konsultansi.<br><br>The responsibilities and roles of the Nomination and Remuneration Committee include, but are not limited to:<br>1. developing guidelines to ensure that all Commissioners allocate sufficient time to the corporation to effectively carry out their responsibilities. These guidelines include, among others:<br>a. in appointing the President Commissioner, the Nomination and Remuneration Committee prepares a job specification, including time commitment requirements, taking into account the need for additional time commitment during crisis situations. Any significant commitments outside the corporation must be disclosed to the Board of Commissioners prior to appointment and disclosed in the annual report. Changes in commitments must be promptly reported to the Board of Commissioners and their impact disclosed in the subsequent annual report;<br>a. in appointing members of the Board of Commissioners, the Nomination and Remuneration Committee establishes the terms and conditions of appointment. These terms and conditions are available for review. The expected time commitment is stated in the appointment letter, and members must have sufficient time to fulfill these commitments. Any significant commitments outside the corporation must be disclosed to the Board of Commissioners prior to appointment, along with an indication of the required time commitment, and any changes must be reported to the Board of Commissioners;<br>2. proactively leading and being responsible for the development, implementation, and continuous review of succession planning for the Board of Directors and the Board of Commissioners;<br>3. upholding the principle of independence in handling conflicts of interest (and potential conflicts of interest) among committee members in carrying out their duties;<br>4. considering and being responsible for appointing independent nomination consultants, including the selection process and terms of engagement, and disclosing the identity and fees of such consultants. | ✓ | **Diterapkan (Apply)**<br><br>Tanggung jawab dan Peran Komite Nominasi dan Remunerasi telah dijelaskan lebih lanjut dalam Laporan Tahunan dan dalam Pedoman Perusahaan No. 20/PEDOMAN-GCG/XII/2023 tentang Kebijakan Komite Nominasi dan Remunerasi serta dapat dilihat lebih lanjut dalam website perseroan<br><br>The responsibilities and roles of the Nomination and Remuneration Committee have been further described in the Company's Annual Report and in Company Guideline No. 20/PEDOMAN-GCG/XII/2023 on the Nomination and Remuneration Committee Policy, and are also available on the Company's website. |
| **2.2** | **Remunerasi Direksi dan Dewan Komisaris**<br>Remuneration of the Board of Directors and the Board of Commissioners | | | | |
| | | 2.2.1 | Kebijakan remunerasi anggota Direksi terdiri atas struktur remunerasi yang berorientasi pada pengembangan korporasi yang berkelanjutan dan mendorong pencapaian tujuan jangka panjang. Remunerasi Direksi harus diusulkan, dapat dengan melalui Komite Nominasi dan Remunerasi, oleh Dewan Komisaris untuk diputuskan oleh RUPS. Jumlah remunerasi yang diusulkan kepada RUPS tersebut ditetapkan dengan mempertimbangkan peran setiap anggota Direksi dan situasi ekonomi serta kinerja korporasi.<br><br>The remuneration policy for members of the Board of Directors consists of a remuneration structure oriented toward sustainable corporate development and encourages the achievement of long-term objectives. The remuneration of the Board of Directors must be proposed, including through the Nomination and Remuneration Committee, by the Board of Commissioners to be approved at the GMS. The proposed remuneration amount is determined by considering the role of each member of the Board of Directors, as well as the economic conditions and the corporation's performance. | ✓ ✗ | |

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| | | 2.2.1.1. | Kebijakan remunerasi bersifat wajar dan adil, baik dalam struktur maupun besaran, dan ditentukan dalam konteks nilai-nilai korporasi, struktur penghargaan internal, dan mendorong kompetisi dengan tetap peka terhadap harapan pemangku kepentingan dan norma masyarakat.<br><br>The remuneration policy is fair and reasonable, both in structure and amount, and is determined in the context of corporate values, internal reward structures, and competitiveness, while remaining sensitive to stakeholder expectations and societal norms. | ✓ | **Diterapkan (Apply)**<br><br>Perseroan memastikan bahwa kebijakan remunerasi Perseroan bersifat adil dan ditentukan dalam konteks nilai-nilai Perseroan serta pencapaian kinerja Direksi Perseroan.<br><br>The Company ensures that its remuneration policy is fair and determined based on corporate values and the performance achievements of the Board of Directors. |
| | | 2.2.1.2. | Korporasi memiliki kebijakan remunerasi anggota Direksi yang berbasis kinerja dan selaras dengan pencapaian kepentingan jangka panjang korporasi, seperti ukuran kinerja sebagai berikut: opsi kepemilikan saham, bonus yang ditangguhkan, provisi pengembalian sebagian atau seluruh bonus/ insentif yang telah dibayar (clawback).<br><br>The corporation has a performance-based remuneration policy for members of the Board of Directors that aligns with the achievement of the corporation's long-term interests, such as performance measures including share ownership options, deferred bonuses, and clawback provisions. | ✓ | **Diterapkan (Apply)**<br><br>Perseroan memiliki kebijakan remunerasi anggota Direksi berbasis kinerja dan selaras dengan pencapaian kepentingan jangka panjang Perseroan.<br><br>The Company has a performance-based remuneration policy for members of the Board of Directors aligned with the achievement of the Company's long-term interests. |
| | | 2.2.1.3. | Direksi tidak menerima fasilitas lain di luar fasilitas yang sudah diberikan berdasarkan Rapat Umum Pemegang Saham korporasi.<br><br>Members of the Board of Directors do not receive benefits beyond those granted based on the GMS resolution. | ✓ ✗ | **Diterapkan (Apply)**<br><br>Direksi perseroan menerima remunerasi dan fasilitas sesuai dengan keputusan yang ditetapkan RUPS Perseroan.<br><br>Members of the Board of Directors receive remuneration and facilities in accordance with resolutions determined by the Company's GMS. |
| | 2.2.2 | | Kebijakan remunerasi anggota Dewan Komisaris terdiri atas struktur remunerasi yang berorientasi pada pengembangan korporasi yang berkelanjutan dan mendorong pencapaian tujuan jangka panjang. Jumlah remunerasi yang diusulkan Dewan Komisaris kepada RUPS tersebut ditetapkan dengan mempertimbangkan peran setiap anggota Dewan Komisaris dan situasi ekonomi serta kinerja korporasi. Disamping itu juga harus dipertimbangkan posisinya sebagai Komisaris Utama dan ketua serta keanggotaannya dalam komite-komite.<br><br>The remuneration policy for members of the Board of Commissioners consists of a remuneration structure oriented toward sustainable corporate development and encourages the achievement of long-term objectives. The amount proposed by the Board of Commissioners to the GMS is determined by considering the role of each member, as well as economic conditions and corporate performance. It also considers positions such as President Commissioner and committee chairmanships and memberships. | ✓ ✗ | |
| | | 2.2.2.1 | Remunerasi Dewan Komisaris harus berupa remunerasi tetap. Jika anggota Dewan Komisaris diberi remunerasi terkait kinerja maka dasar pemberian harus terkait dengan pengembangan jangka panjang korporasi dan berbeda dengan anggota Direksi.<br><br>Remuneration for the Board of Commissioners should consist of fixed remuneration. If performance-based remuneration is provided, it must be linked to long-term corporate development and differ from that of the Board of Directors. | ✓ | **Diterapkan (Apply)**<br><br>Dewan Komisaris menerima remunerasi tetap dan tidak tetap dengan struktur remunerasi yang terdiri dari:<br>1. Gaji/honorarium<br>2. Tunjangan tetap dan/atau tidak tetap<br>3. Fasilitas<br>4. Tantiem/ insentif kinerja<br><br>Members of the Board of Commissioners receive both fixed and non-fixed remuneration, consisting of:<br>1. Salary/honorarium<br>2. Fixed and/or non-fixed allowances<br>3. Facilities<br>4. Tantiem/performance incentives |

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| | | 2.2.2.2 | Komisaris Independen tidak boleh menerima opsi saham, saham yang dikaitkan dengan kinerja, atau bonus.<br><br>Independent Commissioners must not receive share options, performance-linked shares, or bonuses. | ✓ | **Ditetapkan (Apply)**<br><br>Komisaris independen Perseroan tidak menerima opsi saham, saham yang dikaitkan dengan kinerja atau bonus.<br><br>Independent Commissioners of the Company do not receive share options, performance-linked shares, or bonuses. |
| | 2.2.3 | | Untuk memastikan bahwa paket remunerasi ditentukan berdasarkan prestasi, kualifikasi dan kompetensi direktur dan komisaris dengan memperhatikan kinerja operasi korporasi, kinerja individu dan kondisi pasar, Komite Nominasi dan Remunerasi memastikan bahwa terdapat prosedur yang adil dan transparan untuk menetapkan kebijakan remunerasi anggota Direksi dan Dewan Komisaris.<br><br>To ensure that remuneration packages are determined based on the performance, qualifications, and competencies of Directors and Commissioners, while taking into account the corporation's operational performance, individual performance, and market conditions, the Nomination and Remuneration Committee ensures that fair and transparent procedures are in place for determining the remuneration policy of members of the Board of Directors and the Board of Commissioners. | ✓ ✗ | |

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| | | 2.2.3.1 | Dalam menjalankan perannya Komite Nominasi dan Remunerasi:<br>1. menentukan proporsi yang tepat dan seimbang antara komponen remunerasi yang tetap dan yang terkait kinerja, komponen remunerasi yang dibayar langsung atau yang ditangguhkan. Indikator kinerja, termasuk indikator non-keuangan, dipastikan relevan dan dirancang untuk mendukung pencapaian kinerja jangka panjang korporat. Insentif remunerasi dipastikan sesuai dengan kebijakan risiko korporasi. Selain itu, terdapat penetapan batas atas remunerasi dan batas atas tersebut diungkapkan di laporan tahunan;<br>2. mempertimbangkan apakah direktur dan komisaris memenuhi syarat untuk memperoleh bonus tahunan dan/atau tunjangan dengan skema insentif jangka panjang;<br>3. secara hati-hati mempertimbangkan kewajiban kompensasi (termasuk iuran pensiun dan semua komponen lainnya) yang menjadi hak Direktur/ Komisaris jika diberhentikan lebih awal. Tujuannya adalah untuk menghindari pemberian penghargaan atas kinerja yang tidak baik;<br>4. mempertimbangkan konsekuensi kewajiban pensiun dan manfaat jangka panjang lainnya bagi Direktur dan Komisaris bagi korporasi, termasuk dampak kenaikan imbalan kerja tersebut dan perubahan lainnya, terutama untuk Direktur dan Komisaris yang hampir pensiun;<br>5. menjunjung tinggi prinsip independensi dalam menangani benturan kepentingan (dan potensi benturan kepentingan) di antara anggota komite dalam pelaksanaan tugas Komite;<br>6. mempertimbangkan dan bertanggung jawab dalam menunjuk konsultan independen remunerasi, termasuk pemilihan dan persyaratan dalam penugasannya, serta mengungkapkan identitas dan biaya jasa konsultansi.<br><br>In carrying out its role, the Nomination and Remuneration Committee:<br>1. determines an appropriate and balanced proportion between fixed and performance-based remuneration components, as well as between directly paid and deferred components. Performance indicators, including non-financial indicators, are ensured to be relevant and designed to support the achievement of long-term corporate performance. Remuneration incentives are aligned with the corporation's risk policy. In addition, a remuneration cap is established and disclosed in the annual report;<br>2. considers whether Directors and Commissioners are eligible for annual bonuses and/or allowances under long-term incentive schemes;<br>3. carefully considers compensation obligations (including pension contributions and all other components) entitled to Directors/Commissioners in the event of early termination, with the aim of avoiding rewards for poor performance;<br>4. considers the implications of pension obligations and other long-term benefits for Directors and Commissioners on the corporation, including the impact of increases in employee benefits and other changes, particularly for those approaching retirement;<br>5. upholds the principle of independence in handling conflicts of interest (and potential conflicts of interest) among committee members in carrying out its duties;<br>6. considers and is responsible for appointing independent remuneration consultants, including the selection process and terms of engagement, and discloses the identity and fees of such consultants. | ✓ | **Diterapkan (Apply)**<br><br>Komite Nominasi dan Remunerasi memiliki tugas memberikan rekomendasi kepada Dewan Komisaris terkait kebijakan, struktur dan jumlah remunerasi Direksi dan Dewan Komisaris<br><br>Komite Nominasi dan Remunerasi juga merumuskan rekomendasi tentang jumlah remunerasi untuk tahun berikutnya dengan mempertimbangkan kriteria yang ditetapkan oleh Perseroan.<br><br>The Nomination and Remuneration Committee has the duty to provide recommendations to the Board of Commissioners regarding policies, structure, and the amount of remuneration for the Board of Directors and the Board of Commissioners.<br><br>The Nomination and Remuneration Committee also formulates recommendations on the remuneration amount for the following year by considering criteria established by the Company. |
| 3. | **Hubungan Kerja antara Direksi dengan Dewan Komisaris**<br>Working Relationship between the Board of Directors and the Board of Commissioners | | | | |
| | **3.1** **Sifat Hubungan Kerja**<br>Nature of the Working Relationship | | | | |
| | | 3.1.1 | Terdapat diskusi yang terbuka antara Direksi dengan Dewan Komisaris serta di antara para anggota Direksi dan para anggota Direksi dan para anggota Dewan Komisaris. Namun, tetap penting menjaga kerahasiaan informasi agar tidak terjadi kebocoran informasi rahasia.<br><br>There is open discussion between the Board of Directors and the Board of Commissioners, as well as among members of the Board of Directors and members of the Board of Commissioners. However, it remains important to maintain confidentiality to prevent leakage of sensitive information. | ✓ | **Diterapkan (Apply)**<br><br>Direksi dan Dewan Komisaris Perseroan ruti melaksanakan rapat direksi, rapat Dewan Komisaris dan Rapat Gabungan Dewan Komisaris dan Direksi untuk berdiskusi secara terbuka, dengan tetap menjaga kerahasiaan informasi.<br><br>The Board of Directors and the Board of Commissioners of the Company regularly hold Board of Directors meetings, Board of Commissioners meetings, and joint meetings to engage in open discussions while maintaining confidentiality of information. |

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| | 3.1.2 | | Sesuai dengan tugas dan perannya masing-masing, Direksi bekerja sama dengan Dewan Komisaris dalam merumuskan misi, visi dan strategi korporasi dan secara reguler membahas pengimplementasiannya.<br><br>In accordance with their respective duties and roles, the Board of Directors collaborates with the Board of Commissioners in formulating the corporation's mission, vision, and strategy, and regularly discusses their implementation. | ✓ | **Diterapkan (Apply)**<br><br>Misi dan visi Perseroan telah ditetapkan dan disetujui bersama oleh Direksi dan Dewan Komisaris Perseroan secara regular membahas mengenai strategi korporasi serta implementasinya.<br><br>The Company's mission and vision have been established and jointly approved by the Board of Directors and the Board of Commissioners, who regularly discuss corporate strategy and its implementation. |
| | 3.1.3 | | Sekretaris Korporasi memiliki peran penting dalam mendukung efektivitas hubungan kerja antara Direksi dengan Dewan Komisaris, mendorong implementasi praktik governansi korporat yang baik, termasuk komunikasi yang efektif dengan pemegang saham dan pemangku kepentingan lainnya.<br><br>The Corporate Secretary plays an important role in supporting the effectiveness of the working relationship between the Board of Directors and the Board of Commissioners, as well as promoting the implementation of good corporate governance practices, including effective communication with shareholders and other stakeholders. | ✓ ✗ | |
| | | 3.1.3.1 | Peran dan tanggung jawab Sekretaris Korporasi mencakup, namun tidak terbatas pada:<br>1. Memastikan arus informasi yang baik antara Dewan Komisaris dengan komitenya dan antara Dewan Komisaris dengan Direksi;<br>2. memantau perkembangan governansi korporat, termasuk memastikan piagam Dewan Komisaris, Direksi, dan komite dilaksanakan sepenuhnya, membantu serta memberikan advis kepada Direksi dan Dewan Komisaris dalam menerapkan praktik governansi korporat untuk memenuhi harapan pemangku kepentingan;<br>3. Mengelola semua keperluan rapat Dewan Komisaris, Direksi, Direksi dengan Dewan Komisaris, komite yang dibentuk Dewan Komisaris, menghadiri dan mencatat risalah semua rapat dan memfasilitasi komunikasi antara Direksi dengan Dewan Komisaris, termasuk memastikan bahwa pembahasan dan keputusan rapat Direksi dan Dewan Komisaris dicatat secara akurat dalam risalah;<br>4. Mengatur dan memfasilitasi orientasi Direktur/Komisaris/anggota komite baru dan pengembangan profesional Direktur/Komisaris/anggota komite;<br>5. Mengelola aktivitas hubungan investor untuk menjaga dan meningkatkan komunikasi antara korporasi dengan pemegang saham/investor, baik lokal maupun asing.<br><br>The roles and responsibilities of the Corporate Secretary include, but are not limited to:<br>1. ensuring proper information flow between the Board of Commissioners and its committees, and between the Board of Commissioners and the Board of Directors;<br>2. monitoring developments in corporate governance, including ensuring that the charters of the Board of Commissioners, Board of Directors, and committees are fully implemented, and assisting as well as advising the Board of Directors and the Board of Commissioners in applying corporate governance practices to meet stakeholder expectations;<br>3. managing all administrative aspects of meetings of the Board of Commissioners, Board of Directors, joint meetings, and committees established by the Board of Commissioners, attending and recording minutes of all meetings, and facilitating communication between the Board of Directors and the Board of Commissioners, including ensuring that discussions and decisions are accurately documented in meeting minutes;<br>4. organizing and facilitating orientation for new Directors/Commissioners/committee members and their professional development;<br>5. managing investor relations activities to maintain and enhance communication between the corporation and shareholders/investors, both domestic and foreign. | ✓ ✗ | **Diterapkan (Apply)**<br><br>Peran, tanggung jawab serta kegiatan Sekretaris perseroan telah dijelaskan di dalam Laporan Tahunan Perseroan.<br><br>The roles, responsibilities, and activities of the Company's Corporate Secretary have been disclosed in the Company's Annual Report. |

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| | | 3.1.3.2 | Setiap Direktur dan Komisaris dapat berkomunikasi langsung dengan Sekretaris Korporat dan sebaliknya.<br><br>Each Director and Commissioner may communicate directly with the Corporate Secretary, and vice versa. | ✓ | **Diterapkan (Apply)**<br><br>Direksi dan Dewan Komisaris Perseroan dapat berkomunikasi langsung dengan Sekretaris Perusahaan Perseroan begitu juga sebaliknya.<br><br>The Board of Directors and the Board of Commissioners of the Company may communicate directly with the Corporate Secretary, and vice versa. |
| | | 3.1.3.3 | Dewan Komisaris memberikan pertimbangan kepada Direksi dalam pengangkatan dan pemberhentian Sekretaris Korporasi.<br><br>The Board of Commissioners provides consideration to the Board of Directors in the appointment and dismissal of the Corporate Secretary. | ✓ | **Diterapkan (Apply)**<br><br>Pengangkatan dan pemberhentian Sekretaris Perusahaan Perseroan ditetapkan oleh Direksi dengan memperhatikan pertimbangan dari Dewan Komisaris.<br><br>The appointment and dismissal of the Company's Corporate Secretary are determined by the Board of Directors, taking into account the consideration of the Board of Commissioners. |
| **3.2** | **Akses informasi Dewan Komsaris**<br>Access to Information for the Board of Commissioners | | | | |
| | 3.2.1 | | Direksi bertanggung jawab untuk memastikan Dewan Komisaris mendapatkan akses informasi yang akurat, relevan dan tepat waktu. Dewan Komisaris sendiri memastikan bahwa ia memperoleh informasi yang memadai.Direksi menyediakan informasi kepada Dewan Komisaris secara teratur, tanpa penundaan dan secara komprehensif tentang semua masalah yang relevan dengan korporasi. Dewan Komisaris sewaktu-waktu dapat meminta Direksi untuk memberikan informasi tambahan.<br><br>The Board of Directors is responsible for ensuring that the Board of Commissioners has access to accurate, relevant, and timely information. The Board of Commissioners, in turn, ensures that it obtains adequate information. The Board of Directors provides information to the Board of Commissioners regularly, without delay, and comprehensively on all matters relevant to the corporation. The Board of Commissioners may request additional information from the Board of Directors at any time. | ✓ | **Diterapkan (Apply)**<br><br>Direksi perseroan memberikan akses terhadap informasi secara akurat, relevan dan tepat waktu kepada Dewan Komisaris. Direksi juga dapat melakukan konsultasi dan meminta nasihat dari Dewan Komisaris sewaktu-waktu.<br><br>The Company's Board of Directors provides access to accurate, relevant, and timely information to the Board of Commissioners. The Board of Directors may also consult with and seek advice from the Board of Commissioners at any time. |
| | | 3.2.1.1 | Dewan Komisaris memiliki proses yang memungkinkan anggota Dewan Komisaris, termasuk Komisaris Independen, dapat memiliki akses ke Direksi dan manajemen senior terkait.<br><br>The Board of Commissioners has processes that allow its members, including Independent Commissioners, to have access to the Board of Directors and relevant senior management. | ✓ | **Diterapkan (Apply)**<br><br>Seluruh anggota Dewan Komisaris Perseroan termasuk Komisaris Independen memiliki akses secara terbuka dengan Direksi dan manajemen senior sesuai dengan kewenangan yang dimilikinya. Dewan Komisaris dan Direksi Perseroan dapat melakukan komunikasi melalui e-mail, pesan singkat dan telepon.<br><br>All members of the Company's Board of Commissioners, including Independent Commissioners, have open access to the Board of Directors and senior management in accordance with their authority. Communication may be conducted via email, messaging, or telephone. |
| | | 3.2.1.2 | Direktur Utama atau Sekretaris Korporat segera menginformasikan kepada Dewan Komisaris tentang peristiwa besar yang material dan penting mengenai kondisi dan kinerja serta pengelolaan korporasi. Jika diperlukan, rapat Dewan Komisaris diadakan untuk membahas peristiwa tersebut.<br><br>The President Director or Corporate Secretary promptly informs the Board of Commissioners of material and significant events related to the corporation's condition, performance, and management. If necessary, meetings of the Board of Commissioners are held to discuss such events. | ✓ | **Diterapkan (Apply)**<br><br>Direktur Utama Perseroan atau Sekretaris Perusahaan menginformasikan kepada Dewan Komisaris tentang peristiwa besar yang material dan penting mengenai kondisi dan kinerja serta pengelolaan korporasi dalam bentuk surat, memorandum internal atau laporan sebagaimana diatur dalam Pedoman Tata Surat Menyurat.<br><br>The President Director or Corporate Secretary informs the Board of Commissioners of material and significant events concerning the corporation's condition, performance, and management through letters, internal memoranda, or reports, as regulated in the correspondence guidelines. |

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| | | | | | **Diterapkan (Apply)** |
| | | 3.2.1.3 | Di antara rapat Dewan, Dewan Komisaris berhubungan secara teratur dengan Direksi agar terus dapat terinformasikan perkembangan korporasi yang perlu mendapat perhatian Dewan Komisaris sehingga Dewan Komisaris dapat menjalankan tugasnya dengan lebih efektif.<br><br>Between board meetings, the Board of Commissioners maintains regular communication with the Board of Directors to stay informed of corporate developments requiring the Board's attention, enabling the Board of Commissioners to perform its duties more effectively. | ✓ | Rapat Gabungan Perseron diatur dalam Kebijakan Rapat dan Laporan Bulanan. Direksi dan Dewan Komisaris Perseroan melakukan rapat gabungan Dewan Komisaris dan Direksi dan dalam rapat terseut Direksi dan Dewan Komsiaris Perseroan berdiskusi secara terbuka tentang perkembangan perseroan dan hal-hal yang perlu mendapatkan perhatian<br><br>Joint meetings are regulated under the Company's Meeting Policy and Monthly Reporting framework. The Board of Directors and the Board of Commissioners hold joint meetings, during which they engage in open discussions on the Company's developments and matters requiring attention. |
| 3.3 | **Tanggung jawab Direksi dan Dewan Komisaris atas Dampak Struktur Kepemilikan terhadap Korporasi**<br>Responsibilities of the Board of Directors and the Board of Commissioners on the Impact of Ownership Structure on the Corporation | | | | |
| | 3.3.1 | Dampak struktur kepemilikan terhadap korporasi. Direksi dan Dewan Komisaris mempertimbangkan tanggung jawabnya dalam konteks struktur kepemilikan saham dan hubungan antar-pemegang saham korporasi yang mungkin berdampak terhadap pengelolaan dan operasi korporasi.<br><br>The Board of Directors and the Board of Commissioners consider their responsibilities in the context of the corporation's ownership structure and relationships among shareholders, which may affect the management and operations of the corporation. | ✓ | |
| | | 3.3.1.1 | Direksi dan Dewan Komisaris memahami struktur kepemilikan pemegang saham dan hubungan antar-pemegang saham korporasi, serta mempertimbangkan dampaknya terhadap pengendalian atas korporasi, termasuk perjanjian tertulis dan tidak tertulis keluarga sebagai pemegang saham pengendali, perjanjian antar pemegang saham, atau kebijakan grup bisnis dimana korporasi merupakan bagiannya.<br><br>The Board of Directors and the Board of Commissioners understand the shareholder ownership structure and relationships among shareholders, and consider their impact on control of the corporation, including written and unwritten agreements among family controlling shareholders, shareholder agreements, or group policies where the corporation is part of a business group. | ✓ | **DIterapkan (Apply)**<br><br>Kepemilikan saham anggota Dewan Komisaris dan Direksi perseroan senantiasa diungkapkan secara berkala melalui daftar kepemilikan saham anggota Dewan Komisaris dan Direksi.<br><br>Dalam hal setiap transaksi saham yang dilakukan oleh anggota Dewan Komisaris dan Direksi wajib (i) dilaporan kepada Perseroan maksimal 3 (tiga) hari kerja setelah transaksi dialihkan dan (li) dilaporkan kepada Otoritas Jasa Keuangan paling lamat 10 (sepuluh) hari kalender sejak transaksi dilakukan.<br><br>Share ownership of members of the Board of Commissioners and the Board of Directors is regularly disclosed through the share ownership register of the Board of Commissioners and the Board of Directors.<br><br>Any share transactions conducted by members of the Board of Commissioners and the Board of Directors must (i) be reported to the Company no later than 3 (three) working days after the transaction, and (ii) be reported to the Financial Services Authority no later than 10 (ten) calendar days after the transaction. |
| | | 3.3.1.2 | Direksi dan Dewan Komisaris memastikan bahwa struktur kepemilikan pemegang saham dan hubungan antar-pemegang saham korporasi tidak mempengaruhi pelaksanaan peran dan tanggung jawab Direksi dan Dewan Komisaris, (termasuk di antaranya dalam kaitannya dengan rencana suksesi Direksi) demi kepentingan terbaik korporasi.<br><br>The Board of Directors and the Board of Commissioners ensure that the shareholder ownership structure and relationships among shareholders do not affect the execution of their roles and responsibilities (including succession planning for the Board of Directors), in the best interests of the corporation. | ✓ | **Diterapkan (Apply)**<br><br>Direksi dan Dewan Komisaris Perseroan memastikan struktur kepemilikan pemegang saham dan hubungan antar-pemegang saham Perseroan tidak mempengaruhi pelaksanaan tanggung jawab Direksi dan Dewan Komisaris.<br><br>The Board of Directors and the Board of Commissioners ensure that the shareholder ownership structure and relationships among shareholders do not affect the execution of their responsibilities. |

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| | | 3.3.1.3 | Dewan Komisaris memantau dan Direksi memastikan bahwa informasi diungkapkan dengan benar ketika terdapat kondisi yang berdampak pada pengendalian atas korporasi.<br><br>The Board of Commissioners monitors, and the Board of Directors ensures, that information is properly disclosed when there are conditions affecting control of the corporation. | ✓ | **Diterapkan (Apply)**<br><br>Perseroan memiliki kebijakan kepemilikan saham bagi Dewan Komisaris dan Direksi Perseroan untuk melakukan pengungkapan secara berkala melalui daftar kepemilikan saham anggota Dewan komisaris dan Direksi wajib (i) dilaporkan kepada Perseroan maksimal 3 (tiga) hari kerja setelah transaksi dilakukan dan (ii) dilaporkan kepada Otoritas Jasa Keuangan paling lambat 10 (sepuluh) hari kalender sejak transaksi dilakukan.<br><br>The Company has a share ownership policy for the Board of Commissioners and the Board of Directors requiring periodic disclosure through the share ownership register. Any share transactions must (i) be reported to the Company no later than 3 (three) working days after the transaction, and (ii) be reported to the Financial Services Authority no later than 10 (ten) calendar days after the transaction. |
| **4.** Perilaku Etis dan bertanggung jawab<br>Ethical and Responsible Conduct | | | | | |
| | **4.1** Pedoman Etika dan Perilaku<br>Code of Ethics and Conduct | | | | |
| | | 4.1.1 | Pernyataan ini dituangkan dalam Pedoman Perilaku dan Etika Usaha yang harus secara jelas mengungkapkan harapan korporasi bahwa setiap anggota Direksi dan Dewan Komisaris serta karyawan akan:<br>1. Bertindak untuk kepentingan terbaik korporasi;<br>2. Bertindak dengan jujur dan dengan integritas berstandar tinggi;<br>3. Bersikap independen dan bertindak berdasarkan informasi yang lengkap, dengan itikad baik, dengan uji tuntas dan kehati-hatian.<br>4. Mematuhi peraturan perundang-undangan yang berlaku bagi korporasi dan operasinya;<br>5. Menghindari tindakan yang melanggar peraturan perundang-undangan atau tindakan yang tidak etis berdasarkan pedoman etika korporasi;<br>6. Tidak terlibat atau berpartisipasi dalam kegiatan apapun yang akan menimbulkan benturan kepentingan dengan kepentingan terbaik korporasi atau yang akan berdampak negatif terhadap reputasi korporasi;<br>7. Tidak mengambil manfaat atas properti atau informasi yang dimiliki korporasi, kepemilikan aset lainnya atau pelanggannya untuk kepentingan pribadi atau yang menyebabkan kerugian bagi korporasi dan pelanggannya.<br>8. Tidak memanfaatkan jabatannya atau peluang yang dihasilkan oleh jabatannya untuk kepentingan pribadi.<br>9. Menghindari perbuatan meminta atau menerima dari pihak ketiga pembayaran, gratifikasi atau keuntungan lain untuk dirinya sendiri atau untuk orang lain yang menimbulkan benturan kepentingan/ memberikan keuntungan kepada pihak ketiga secara melanggar peraturan perundang-undangan.<br>10. Menghormati perbedaan pendapat dan hak-hak setiap anggota Direksi, Dewan Komisaris, dan karyawan.<br>11. Memastikan pengungkapan yang lengkap, adil, akurat, tepat waktu, dan dapat dipahami dalam laporan dan dokumen yang disampaikan korporasi kepada regulator dan dalam komunikasi publik lainnya.<br><br>This statement is set out in the Code of Conduct and Business Ethics, which clearly outlines the corporation's expectations that each member of the Board of Directors, the Board of Commissioners, and employees will:<br>1. act in the best interests of the corporation;<br>2. act honestly and with high integrity;<br>3. act independently and on the basis of adequate information, in good faith, with due diligence and prudence;<br>4. comply with applicable laws and regulations governing the corporation and its operations;<br>5. avoid actions that violate laws and regulations or are unethical based on the corporate code of ethics;<br>6. refrain from engaging in any activities that create conflicts of interest with the corporation's best interests or that may adversely affect the corporation's reputation;<br>7. not misuse corporate property, information, assets, or customer-related information for personal benefit or in ways that may harm the corporation or its customers;<br>8. not take advantage of their position or opportunities arising from their position for personal gain;<br>9. avoid soliciting or accepting payments, gratuities, or other benefits from third parties for themselves or others that may create conflicts of interest or provide improper advantage in violation of laws and regulations;<br>10. respect differing opinions and the rights of all members of the Board of Directors, the Board of Commissioners, and employees;<br>11. ensure full, fair, accurate, timely, and understandable disclosure in reports and documents submitted to regulators and in other public communications. | ✓ | **Diterapkan (Apply)**<br><br>Ketentuan tersebut termasuk di dalam Kode Etik perlikau bisnis Perseroan. Kode Etik Perseroan tersebut berlaku bagi setiap anggota Direksi dan Dewan Komisaris serta karyawan Perseroan.<br><br>These provisions are included in the Company's Code of Business Conduct and Ethics, which applies to all members of the Board of Directors, the Board of Commissioners, and employees of the Company. |

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| | 4.1.2 | | Direksi menetapkan kebijakan dan praktik anti pencucian uang dan pendanaan terorisme, anti suap, antikorupsi, antikecurangan (antifraud), keterlibatan dalam politik dengan mengacu pada standar nasional atau internasional mengenai anti pencucian uang, anti suap, antikorupsi, antikecurangan atau standar terkait lainnya.<br><br>The Board of Directors establishes policies and practices on anti-money laundering and counter-terrorism financing, anti-bribery, anti-corruption, anti-fraud, and political engagement, with reference to national or international standards on anti-money laundering, anti-bribery, anti-corruption, anti-fraud, or other relevant standards. | ✓ | |
| | | 4.1.2.1 | Direksi mengembangkan dan menetapkan sistem yang dapat digunakan sebagai upaya dalam mencegah terjadinya pencucian uang dan pendanaan terorisme, anti korupsi, penawaran atau penerimaan suap serta pembayaran atau bujukan-bujukan lainnya untuk melakukan perbuatan yang melanggar peraturan perundang-undangan atau tidak etis.<br><br>The Board of Directors develops and establishes systems to prevent money laundering and terrorism financing, corruption, the offering or acceptance of bribes, and other unlawful or unethical inducements. | ✓ ✗ | **Diterapkan (Apply)**<br><br>Perseroan telah memiliki Kebijakan terkait dengan Whistleblowing Systems (WBS), dimana karyawan ataupun para Pemangku Kepentingan Perseroan dapat melaporkan pelanggaran, dugaan ataupun potensi pelanggaran kebijakan ataupun perilaku yang tidak berkenan lainnya.<br><br>The Company has established a Whistleblowing System (WBS) policy, through which employees and stakeholders can report violations, suspected violations, or potential breaches of policies or other inappropriate conduct. |
| | | 4.1.2.2 | Direksi mengkomunikasikan kebijakan anti pencucian uang, anti suap, dan antikorupsi dengan memberi pelatihan kepada staf serta berupaya memperluas upaya anti pencucian uang, anti suap dan antikorupsi kepada pemangku kepentingan.<br><br>The Board of Directors communicates anti-money laundering, anti-bribery, and anti-corruption policies by providing training to staff and seeks to extend these efforts to stakeholders. | ✓ | **Diterapkan (Apply)**<br><br>Direksi telah melakukan sosialisasi terkait dengan kebijakan anti pencucian uang, anti suap dan antikorupsi kepada seluruh karyawan internal melalui berbagai media antara lain, sharing session dan media komunikasi internal lainnya seperti poster dan e-learning.<br><br>The Board of Directors has conducted socialization of anti-money laundering, anti-bribery, and anti-corruption policies to all internal employees through various media, including sharing sessions and internal communication channels such as posters and e-learning. |
| | | 4.1.2.3 | Setiap pelanggaran material terhadap kebijakan anti pencucian uang, anti suap, antikorupsi harus diinformasikan kepada Direksi dan Dewan Komisaris atau Komite Dewan Komisaris.<br><br>Any material violations of anti-money laundering, anti-bribery, and anti-corruption policies must be reported to the Board of Directors and the Board of Commissioners or its committees. | ✓ | **Diterapkan (Apply)**<br><br>Perseroan memiliki sistem Whistleblowing (WBS) yang menyediakan saluran aman dan rahasia bagi siapapun untuk melaporkan dugaan pelanggaran dalam bentuk penipuan, praktik korupsi, penyalahgunaan atau pelanggaran hukum dan peraturan apapun. Laporan pelanggaran melalui sistem Whistleblowing Perseroan (WBS)<br><br>The Company has a Whistleblowing System (WBS) that provides a secure and confidential channel for reporting alleged violations, including fraud, corruption, misuse, or breaches of laws and regulations. |
| | | 4.1.2.4 | Direksi menetapkan dan meninjau secara teratur kebijakan yang transparan tentang keterlibatan politik, yang mencakup lobi dan donasi untuk tujuan politik atau kandidat jika diizinkan oleh peraturan perundang-undangan, dan memastikan bahwa manfaat dan risiko dari pendekatan yang diambil dipahami, dipantau, dan ditinjau secara teratur oleh Dewan Komisaris.<br><br>The Board of Directors establishes and periodically reviews transparent policies on political engagement, including lobbying and political donations or contributions where permitted by laws and regulations, and ensures that the benefits and risks of such approaches are understood, monitored, and regularly reviewed by the Board of Commissioners. | ✓ | **Diterapkan (Apply)**<br><br>Kebijakan Pelaporan Pelanggaran wajib dievalasi secara berkala paling sedikit 1 (satu) kali dalam setahun dan dapat dilakukan revisi untuk menyesuaikan dengan peraturan perundangan yang berlaku, kondisi ekonomi saat ini dan masa depan, serta kebutuhan Perusahaan tanpa menghilangkan esensi dari tata kelola Perusahaan yang baik.<br><br>The Whistleblowing Policy is evaluated periodically at least once a year and may be revised to align with applicable laws and regulations, current and future economic conditions, and the Company's needs, without compromising the principles of good corporate governance. |

| Prinsip<br>Principle | Rekomendasi<br>Recommendation | Panduan<br>Guidelines | Uraian<br>Description | Apply or Explain | Keterangan Penerapan<br>Implementation Notes |
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| 4.2 | Nilai-nilai dan Budaya Organisasi<br>Organizational Values and Culture | | | | |
| | 4.2.1 | | Korporasi mengartikulasikan, menumbuhkan, dan mengungkapkan budaya dan nilainilai korporasi.<br><br>The corporation articulates, fosters, and discloses its corporate culture and values. | ✓ ✗ | |
| | | 4.2.1.1 | Korporasi menumbuhkan budaya korporasi yang memastikan bahwa seluruh anggota Direksi dan anggota Dewan Komisaris serta seluruh karyawannya memahami dan berkomitmen menjalankan tanggung jawab mereka untuk berperilaku yang sesuai pedoman etika dan perilaku.<br><br>The corporation fosters a corporate culture that ensures all members of the Board of Directors, the Board of Commissioners, and all employees understand and are committed to carrying out their responsibilities in accordance with the code of ethics and conduct. | ✓ | **Diterapkan (Apply)**<br><br>HUMI telah melakukan penandatanganan Deklarasi Pakta Integritas, Kode Etik & Komitmen Antikorupsi oleh Dewan Komisaris & Direksi HUMI pada tanggal 26 Januari 2024 untuk tahun buku 2024. Penandatangan Pakta Integritas ini ditindaklanjuti ke seluruh jenjang organisasi melalui kewajiban atestasi Deklarasi Pakta Integritas, Kode Etik dan Komitmen Antikorupsi setiap tahun oleh seluruh karyawan, baik karyawan tetap maupun tidak tetap.<br><br>HUMI conducted the signing of the Integrity Pact Declaration, Code of Conduct, and Anti-Corruption Commitment by the Board of Commissioners and the Board of Directors on January 26, 2024 for the 2024 financial year. This Integrity Pact is cascaded throughout the organization through the annual attestation requirement of the Integrity Pact Declaration, Code of Conduct, and Anti-Corruption Commitment by all employees, both permanent and non-permanent. |
| | | 4.2.1.2 | Terdapat pelatihan dan sosialisasi yang memadai di level Direksi dan Dewan Komisaris serta seluruh karyawan korporasi yang disebutkan di atas untuk semua aspek yang berkaitan dengan budaya, nilai-nilai dan etika korporasi.<br><br>There is adequate training and socialization at the level of the Board of Directors, the Board of Commissioners, and all corporate employees regarding all aspects related to corporate culture, values, and ethics. | ✓ | Perseroan telah memiliki budaya perserusahaan yakni The Realiable Partner, yang disarikan dari nilai inti Perseroan yang dikenal dengan HUMI,<br>1. H: Harmony<br>Menunjukkan kebersamaan, persatuan, saling peduli, saling menghargai perbedaan untuk mencapai sinergi<br>2. U:Uncompromised Integrity<br>Menunjukkan etika sosial dan mengikuti prinsip-prinsip dan norma-norma yang berlaku di masyarakat.<br>3. M: Meaningful<br>Menunjukkan kesadaran untuk bertindak, memberikan implikasi positif bagi lingkungan kerja, perusahaan, masyarakat dan negara<br>4. I: Innovation for growth<br>Mengembangkan terobosan dan bertindak untuk mewujudkan tercapainya inovasi perusahaan yang berkelanjutan dan dapat diandalkan.<br><br>The Company has established its corporate culture, “The Reliable Partner,” which is derived from its core values known as HUMI:<br>1. H: Harmony<br>Demonstrates togetherness, unity, mutual care, and respect for differences to achieve synergy.<br>2. U: Uncompromised Integrity<br>Demonstrates ethical conduct and adherence to prevailing principles and norms in society.<br>3. M: Meaningful<br>Demonstrates awareness to act and create positive impact for the workplace, the Company, society, and the nation.<br>4. I: Innovation for Growth<br>Encourages breakthroughs and actions to achieve sustainable and reliable corporate innovation. |

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| | | | Terdapat penilaian dan program pemantauan agar seluruh Direksi, Dewan Komisaris, serta seluruh karyawan korporasi memahami kode etik yang relevan dan menerapkannya secara efektif untuk menghindari keterlibatan korporasi dalam perilaku yang tidak tepat.<br><br>There are assessment and monitoring programs in place to ensure that all members of the Board of Directors, the Board of Commissioners, and all corporate employees understand the relevant code of ethics and apply it effectively to prevent the corporation from engaging in inappropriate conduct. | | **Diterapkan (Apply)**<br><br>Pemantauan pelaksanaan kode etik dilaksanakan oleh HC Department<br><br>The HC Department is responsible for monitoring compliance with the code of ethics |
| | | 4.2.1.3 | | ✓ X | |
| **4.3** | **Komunikasi dan Penegakan Pedoman Etika, Nilai-nilai, dan Budaya**<br>Communication and Enforcement of Code of Ethics, Values, and Culture | | | | |
| | 4.3.1 | | Pedoman perilaku dan kode etik korporasi dikomunikasikan secara efektif kepada Direksi, Dewan Komisaris, serta seluruh karyawan, diintegrasikan ke dalam strategi dan operasi korporasi termasuk sistem manajemen risiko dan struktur remunerasi, serta ditegakkan.<br><br>The corporation's code of conduct and code of ethics are effectively communicated to the Board of Directors, the Board of Commissioners, and all employees, integrated into the corporation's strategy and operations, including risk management systems and remuneration structures, and are enforced. | ✓ X | |
| | | 4.3.1.1 | Korporasi memiliki pedoman pelaporan pelanggaran yang dapat digunakan untuk mendorong dilaporkannya perilaku yang melanggar peraturan perundang-undangan atau tidak etis, yang di dalamnya mencakup juga suatu pedoman tentang bagaimana korporasi melindungi pelapor yang beritikad baik.<br><br>The corporation has a whistleblowing policy that encourages the reporting of conduct that violates laws or is unethical, including guidelines on how the corporation protects whistleblowers acting in good faith. | ✓ | **Diterapkan (Apply)**<br><br>Perseroan telah menerapkan Pedoman Perilaku dan kode etik korporasi serta telah disosialisasikan kepada seluruh manajemen dan karyawan perseroan dengan beragai metode seperti tatap muka dan melalui berbagai media baik cetak maupun elektronik. telah dilakukan sosialisasi kode etik Perusahaan yang melibatkan segenap karyawan di seluruh jenjang perseroan.<br><br>The Company has implemented a Code of Conduct and corporate code of ethics, which have been disseminated to all management and employees through various methods, including face-to-face sessions and both printed and electronic media. The Company has conducted code of conduct socialization involving employees at all levels. |
| | | 4.3.1.2 | Korporasi memastikan bahwa Dewan Komisaris dan komite segera diberitahu jika terdapat pelanggaran material pedoman etika dan perilaku.<br><br>The corporation ensures that the Board of Commissioners and its committees are promptly informed of any material violations of the code of ethics and conduct. | ✓ | **Diterapkan (Apply)**<br><br>Perseroan memiliki sistem whistleblowing (WBS) yang menyediakan saluran aman dan rahasia bagi siapapun untuk melaporkan dugaan pelanggaran dalam bentuk penipuan, praktik korupsi, penyalahgunaan atau pelanggaran hukum dan peraturan apapun. Perseroan juga memiliki prosedur perlindungan terhadap pelapor.<br><br>The Company has a whistleblowing system (WBS) that provides a secure and confidential channel for anyone to report alleged violations, including fraud, corruption, misuse, or any breaches of laws and regulations. The Company also has procedures to protect whistleblowers. |
| | | 4.3.1.3 | Korporasi memastikan bahwa Dewan Komisaris dan Komite segera diberitahu jika terdapat insiden material yang dilaporkan berdasarkan kebijakan pelaporan pelanggaran.<br><br>The corporation ensures that the Board of Commissioners and its committees are promptly informed of any material incidents reported under the whistleblowing policy. | ✓ | **Diterapkan (Apply)**<br><br>Perusahaan telah mengatur lebih lanjut dalam Kebijakan Pelaporan Pelanggaran.<br><br>The Company has further stipulated this in its Whistleblowing Policy. |

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| | | 4.3.1.4 | Direksi memastikan bahwa pelanggaran pedoman mengakibatkan tindakan disipliner, termasuk pemecatan Jika terdapat pelanggaran, Direksi wajib mengambil tindakan preventif agar pelanggaran tersebut tidak terulang kembali.<br><br>The Board of Directors ensures that violations of the code result in disciplinary actions, including termination. In the event of violations, the Board of Directors must take preventive actions to avoid recurrence. | ✓ | **Diterapkan (Apply)**<br><br>Perusahaan telah mengatur lebih lanjut dalam Kebijakan Pelaporan Pelanggaran.<br><br>The Company has further regulated this in its Whistleblowing Policy. |
| 5. | **Manajemen Risiko, Pengendalian Internal, dan Kepatuhan**<br>Risk Management, Internal Control, and Compliance | | | | |
| | **5.1** **Pengendalian Internal dan Kepatuhan**<br>Internal Control and Compliance | | | | |
| | 5.1.1 | | Direksi melakukan reviu secara berkala atas ketepatan desain dan efektivitas operasional sistem governansi, pengelolaan risiko, pengendalian internal dan kepatuhan korporasi dan melaporkan pelaksanaan dan hasil reviu kepada para pemegang saham melalui laporan tahunan Korporasi.<br><br>The Board of Directors conducts periodic reviews of the appropriateness of the design and operational effectiveness of the corporation's governance, risk management, internal control, and compliance systems, and reports the implementation and results of such reviews to shareholders through the Company's Annual Report. | ✓ ✗ | |
| | | 5.1.1.1 | Reviu berkala yang dilakukan oleh Direksi secara khusus mempertimbangkan:<br>1. Adanya perubahan sejak reviu berkala terakhir tentang sifat dan ruang lingkup risiko signifikan dan kemampuan korporasi dalam merespons perubahan bisnis dan lingkungan eksternalnya;<br>2. Ruang lingkup dan mutu pemantauan yang sedang berjalan atas risiko dan sistem pengendalian internal, peran fungsi audit internal dan penyedia jasa asurans lainnya;<br>3. Cakupan dan frekuensi komunikasi hasil pemantauan di atas kepada Dewan Komisaris (atau kepada Komite Audit) yang memampukan Dewan Komisaris untuk menilai secara menyeluruh tentang kondisi pengendalian internal dan efektivitasnya dalam pengelolaan risiko;<br>4. Terjadinya kegagalan atau defisiensi dalam pengendalian internal yang ditemukan dalam periode yang direviu dan luasnya dampak kontinjensi yang telah, dapat, atau mungkin terjadi di masa depan, yang berdampak material atas kondisi atau kinerja keuangan korporasi; dan<br>5. Efektivitas pengendalian internal yang berkaitan dengan pelaporan keuangan dan kepatuhan terhadap peraturan perundang undangan yang berlaku.<br><br>The periodic review conducted by the Board of Directors specifically considers:<br>1. changes since the last review in the nature and scope of significant risks and the corporation's ability to respond to changes in its business and external environment;<br>2. the scope and quality of ongoing monitoring of risks and internal control systems, including the role of the internal audit function and other assurance providers;<br>3. the coverage and frequency of communication of monitoring results to the Board of Commissioners (or the Audit Committee), enabling the Board of Commissioners to comprehensively assess the condition and effectiveness of internal controls in risk management;<br>4. any failures or deficiencies in internal controls identified during the review period and the extent of their potential or actual impact on the corporation's financial condition or performance; and<br>5. the effectiveness of internal controls related to financial reporting and compliance with applicable laws and regulations. | ✓ | Unit management risiko melakukan evaluasi secara berkala proses mitigasi untuk penyesuian model bisnis dalam rangka meminimalkan dampak perubahan lingkungan.<br><br>The Company's risk management unit conducts periodic evaluations of mitigation processes to align with business model adjustments in order to minimize the impact of environmental changes. |

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| | | 5.1.1.2. | Direksi memastikan bahwa korporasi memiliki sebuah fungsi yang berperan untuk senantiasa mengikuti perubahan dalam berbagai peraturan perundang-undangan yang berlaku, yang terkait dengan usahanya dan peraturan perundang-undangan pada umumnya, serta memiliki sistem untuk memastikan kepatuhan korporasi terhadap peraturan perundang-undangan yang berlaku dan peraturan internal korporasi.<br><br>The Board of Directors ensures that the corporation has a function responsible for continuously monitoring changes in applicable laws and regulations relevant to its business, as well as general regulations, and has a system in place to ensure compliance with such regulations and internal corporate policies. | ✓ | **DIterapkan (Apply)**<br><br>Sekretaris Perusahaan Perseroan memiliki tugas dan tanggung jawab untuk senantiasa mengikuti perubahan dalam berbagai peraturan perundang-undangan yang berlaku, yang terkait dengan usahanya dan peraturan perundang-undangan pada umumnya, serta memiliki sistem untuk memastikan kepatuhan korporasi terhadap peraturan perundang-undangan yang berlaku.<br><br>The Company's Corporate Secretary is responsible for monitoring changes in applicable laws and regulations relevant to its business, as well as general regulations, and ensuring that the Company complies with such laws and regulations. |
| **5.2** | **Manajemen Risiko**<br>Risk Management | | | | |
| | 5.2.1. | Strategi dan risiko merupakan satu kesatuan, diungkapkan secara transparan, masuk ke dalam pelaksanaan tugas dan tanggungjawab Direksi dan Dewan Komisaris, serta dalam diskusi di rapat Dewan Komisaris dan Direksi.<br><br>Strategy and risk are integrated, transparently disclosed, incorporated into the duties and responsibilities of the Board of Directors and the Board of Commissioners, and discussed in Board of Commissioners and Board of Directors meetings. | | ✓ ✗ | |
| | | 5.2.1.1 | Direksi memimpin penerapan manajemen risiko untuk dimanfaatkan oleh seluruh jajaran manajemen dalam menciptakan dan melindungi nilai bagi korporasi, dengan memberi contoh dan menjadi teladan dalam hal pengendalian dan pengelolaan risiko dalam aktivitas bisnis dan operasional guna menanamkan, memperkuat, dan mengembangkan budaya sadar risiko yang berlandaskan pada kepatuhan dan pengendalian internal yang efektif.<br><br>The Board of Directors leads the implementation of risk management to be utilized across all levels of management in creating and protecting value for the corporation, by setting an example and acting as a role model in controlling and managing risks in business and operational activities, in order to instill, strengthen, and develop a risk-aware culture based on compliance and effective internal control. | ✓ | **Diterapkan (Apply)**<br><br>Direksi memastikan dan bertanggung jawab atas manajemen risiko Prusahaan termasuk pengendalian dalam pengelolaan risiko dalam aktivitas bisnis dan operasional.<br><br>The Board of Directors ensures and is responsible for the Company's risk management, including controls in managing risks in business and operational activities. |
| | | 5.2.1.2 | Direksi mengungkapkan:<br>1. risiko-risiko utama yang dihadapi korporasi serta pengelolaannya; dan<br>2. apakah terdapat eksposur material atas risiko lingkungan atau sosial dan, jika ya, bagaimana mengelola atau intensi dalam mengelola risiko tersebut.<br><br>The Board of Directors discloses:<br>1. the key risks faced by the corporation and how they are managed; and<br>2. whether there is material exposure to environmental or social risks and, if so, how such risks are or will be managed. | ✓ | **Diterapkan (Apply)**<br><br>Direksi telah mengungkapkan risiko-risiko utama yang dihadapi korporasi serta pengelolaanya. Belum ada eksposur material atas risiko lingkungan dan sosial.<br><br>The Board of Directors has disclosed the key risks faced by the corporation and their management. There is no material exposure to environmental and social risks. |
| | | 5.2.1.3 | Direksi memastikan kesesuaian sistem pengendalian internal dan kerangka kerja manajemen risiko dengan karakteristik kebutuhan dan proses bisnis korporasi sehingga proses pengendalian internal dan pengelolaan risiko terhadap seluruh jenis risiko yang dihadapi korporasi, termasuk di dalamnya komunikasi dan pelaporan tentang risiko, manajemen risiko, pemeriksanaannya, serta efektivitasnya, dapat terlaksanakan secara efektif selaras dengan ekspektasi para pemangku kepentingan.<br><br>The Board of Directors ensures that the internal control system and risk management framework are aligned with the characteristics, needs, and business processes of the corporation, so that internal control processes and risk management across all types of risks faced by the corporation, including risk communication and reporting, monitoring, and effectiveness, can be carried out effectively in line with stakeholder expectations. | ✓ | **Diterapkan (Apply)**<br><br>Direksi telah memastikan kesesuaian sistem pengendalaian internal dan kerangka kerja manajemen risiko dengan karakteristik kebutuhan dan proses bisnis korporasi.<br><br>The Board of Directors has ensured that the internal control system and risk management framework are aligned with the characteristics, needs, and business processes of the corporation. |

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| | | 5.2.1.4 | Direksi memastikan proses governansi risiko di Teknologi Informasi termasuk gangguan, keamanan cyber, pemulihan bencana, untuk memastikan bahwa semua risiko utama diidentifikasi, dikelola, dan dilaporkan kepada Dewan Komisaris.<br><br>The Board of Directors ensures that IT risk governance processes, including disruptions, cybersecurity, and disaster recovery, are in place to ensure that all key risks are identified, managed, and reported to the Board of Commissioners. | ✓ | **Diterapkan (Apply)**<br><br>Direksi telah memastikan proses governasi risiko di teknologi informasi.<br><br>The Board of Directors has ensured the implementation of IT risk governance processes. |
| | 5.2.2. | | Komite Pemantau Manajemen Risiko membantu pelaksanaan tugas Dewan Komisaris dengan menciptakan mekanisme yang transparan, fokus, dan independen dalam pengawasan manajemen risiko korporasi.<br><br>The Risk Management Monitoring Committee assists the Board of Commissioners in performing its duties by establishing a transparent, focused, and independent mechanism for overseeing corporate risk management. | ✓ ✗ | |
| | | 5.2.2.1 | Peran Komite Pemantau Manajemen Risiko termasuk diantaranya:<br>1. memantau kinerja korporat terhadap kerangka manajemen risiko, termasuk memantau apakah korporasi beroperasi dalam selera risiko yang disetujui oleh Dewan Komisaris;<br>2. memantau pengendalian terhadap risiko-risiko utama, termasuk risiko utama pelaporan keuangan dan risiko kecurangan (fraud risk);<br>3. mereviu setiap kejadian material yang melibatkan fraud atau kelemahan signifikan dalam pengendalian risiko korporasi, serta pelajaran yang didapat untuk mencegah terulang di masa dating;<br>4. menerima laporan dari auditor internal tentang hasil reviu atas kecukupan proses manajemen risiko korporasi;<br>5. menerima laporan dari manajemen tentang sumber risiko baru dan yang muncul serta pengendalian risiko dan langkah-langkah mitigasi yang telah dilakukan Direksi untuk menangani risiko tersebut;<br>6. menyusun rekomendasi kepada Dewan Komisaris terkait dengan perubahan yang harus dilakukan pada kerangka manajemen risiko entitas atau selera risiko yang disetujui oleh Dewan Komisaris; dan<br>7. mengawasi program asuransi korporasi, dengan memperhatikan bisnis korporat dan risiko yang dapat diasuransikan.<br><br>The roles of the Risk Management Monitoring Committee include, among others:<br>1. monitoring the corporation's performance against the risk management framework, including whether the corporation operates within the risk appetite approved by the Board of Commissioners;<br>2. monitoring controls over key risks, including financial reporting risks and fraud risks;<br>3. reviewing any material incidents involving fraud or significant weaknesses in corporate risk controls, as well as lessons learned to prevent recurrence in the future;<br>4. receiving reports from internal auditors on the adequacy of the corporation's risk management processes;<br>5. receiving reports from management on new and emerging risks, as well as risk controls and mitigation measures undertaken by the Board of Directors;<br>6. preparing recommendations to the Board of Commissioners regarding changes to the entity's risk management framework or risk appetite; and<br>7. overseeing the corporation's insurance program, taking into account the corporation's business and insurable risks. √ Implemented (Apply) | ✓ | **Diterapkan (Apply)**<br><br>Peran dan tugas Komite Audit telah tercantum dalam Piagam Audit dan diungkapkan di dalam Laporan Tahunan Perseroan.<br><br>The roles and responsibilities of the Audit Committee are stipulated in the Audit Committee Charter and disclosed in the Company's Annual Report. |

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| | | | | | **Diterapkan (Apply)**<br><br>Beberapa anggota Komite Audit per 31 Desember 2025 merupakan Komisaris Independen Perseroan yang merupakan ketua Komite Audit perseroan yaitu Bpk Daryono<br>Namun terhitung tanggal 14 Januari 2026, Komisaris Independen telah digantikan oleh Bpk Mahdan berdasarkan RUPSLB tanggal 14 Januari 2026 yang mana Komisaris Utama merangkap Komisaris Independen<br><br>As of December 31, 2025, several members of the Audit Committee are Independent Commissioners of the Company, with Mr. Daryono serving as the Chair of the Audit Committee.<br>However, effective January 14, 2026, the Independent Commissioner has been replaced by Mr. Mahdan based on the Extraordinary GMS held on January 14, 2026, where the President Commissioner concurrently serves as Independent Commissioner. |
| | | 5.2.2.2 | Jumlah anggota Komite Pemantau Manajemen Risiko adalah memadai dan mayoritas independen; di antara anggotanya memiliki pengetahuan teknis yang diperlukan dan pemahaman yang memadai tentang industri tempat entitas beroperasi, untuk dapat melaksanakan mandat komite secara efektif.<br><br>The number of members of the Risk Management Monitoring Committee is adequate and the majority are independent; among its members, there are those who possess the necessary technical knowledge and sufficient understanding of the industry in which the entity operates, enabling the committee to effectively carry out its mandate. | ✓ | |
| **5.3.** | **Integrasi Governansi, Manajemen Risiko, dan Kepatuhan**<br>Integration of Governance, Risk Management, and Compliance | | | | |
| | 5.3.1 | | Direksi membangun sistem governansi, manajemen risiko, dan kepatuhan (GRC) yang terintegrasi, dengan menangani berbagai ketidakpastian secara terpadu dan dengan integritas yang tinggi, untuk meyakinkan bahwa korporasi dapat mencapai tujuannya.<br><br>The Board of Directors establishes an integrated governance, risk management, and compliance (GRC) system by addressing various uncertainties in a unified manner and with high integrity, to ensure that the corporation can achieve its objectives. | ✓ ✗ | |
| | | 5.3.1.1 | Direksi memastikan adanya koordinasi dan peningkatan kapabilitas di antara sistem utama GRC yang meliputi sistem governansi, manajemen strategi, manajemen kinerja, manajemen risiko, manajemen kepatuhan, dan sistem audit internal agar korporasi tetap berada pada jalur yang benar dalam mencapai tujuannya.<br><br>The Board of Directors ensures coordination and capability enhancement among the core GRC systems, including governance systems, strategy management, performance management, risk management, compliance management, and internal audit systems, so that the corporation remains on track in achieving its objectives. | ✗ | **Belum diterapkan (Not Applicable)** |
| | 5.3.2 | | Direksi memastikan bahwa bagian yang membawahi fungsi kepatuhan tidak merangkap melaksanakan fungsi yang berpotensi menimbulkan benturan kepentingan.<br><br>The Board of Directors ensures that the unit responsible for the compliance function does not concurrently perform functions that may give rise to conflicts of interest. | ✗ | **Belum diterapkan (Not Applicable)** |

| Prinsip<br>Principle | Rekomendasi<br>Recommendation | Panduan<br>Guidelines | Uraian<br>Description | Apply or Explain | Keterangan Penerapan<br>Implementation Notes |
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| 5.4. | **Audit Internal**<br>Internal Audit | | | | |
| | 5.4.1 | | Dewan Komisaris melalui Komite Audit memantau dan memastikan bahwa fungsi audit internal membantu korporasi untuk mencapai tujuannya dengan membawa pendekatan yang objektif dan disiplin untuk mengevaluasi dan meningkatkan efektivitas manajemen risiko, pengendalian internal, dan governansi korporat.<br><br>The Board of Commissioners, through the Audit Committee, monitors and ensures that the internal audit function assists the corporation in achieving its objectives by adopting an objective and disciplined approach to evaluating and improving the effectiveness of risk management, internal control, and corporate governance. | ✓ X | |
| | | 5.4.1.1 | Audit internal dilakukan secara objektif dan independen dari manajemen korporasi dan dari fungsi yang diauditnya. Dengan demikian, Audit Internal secara fungsional bertanggungjawab dan melapor kepada Dewan Komisaris melalui Komite Audit, memiliki akses langsung kepada Komite Audit dan Dewan Komisaris dan dapat berkomunikasi dan bertemu langsung dengan Komite Audit dan Dewan Komisaris dengan atau tanpa kehadiran Direksi.<br><br>Internal audit is conducted objectively and independently from corporate management and from the functions it audits. Accordingly, Internal Audit is functionally responsible to and reports to the Board of Commissioners through the Audit Committee, has direct access to the Audit Committee and the Board of Commissioners, and is able to communicate and meet directly with the Audit Committee and the Board of Commissioners, with or without the presence of the Board of Directors. | ✓ | **Diterapkan (Apply)**<br><br>Unit Audit Internal Perseroan memiliki salah tau tugas dan tanggung jawab menyusun hasil audit dan menyampaikan laporan tersebut kepada direktur utama dan komite audit, disertai dengan tembusan laporan tersebut kepada Dewan Komisaris.<br><br>The Company's Internal Audit Unit is responsible for preparing audit results and submitting the reports to the President Director and the Audit Committee, with copies provided to the Board of Commissioners. |

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| | | 5.4.1.2 | Dewan Komisaris melalui komite audit memastikan fungsi audit internal memiliki wewenang, sumber daya dan akses atas informasi yang memadai untuk melaksanakan perannya secara efektif.<br><br>The Board of Commissioners, through the Audit Committee, ensures that the internal audit function has adequate authority, resources, and access to information to perform its role effectively. | ✓ | **DIterapkan (Apply)**<br><br>Perseroan telah menerapkan yang dituangkan dalam Piagam Internal Audit untuk memastikan fungsi audit internal memiliki wewenang, sumer daya dan akses atas informasi yang memadai untuk melaksanakan perannya secara efektif dimana salah satu wewenang audit internal adalah sebagai berikut:<br>1. Mengakses seluruh informasi yang relevan tentang perusahaan terkait dengan tugas dan fungsinya.<br>2. Mengakses secara tidak terbatas terhadap seluruh unit kerja, aktivitas, dokumen/ catatan, informasi, sistem dan prosedur, kapal-kapal dan aset lainnya serta karyawan perusahaan di Grup Perusahaan untuk melaksanakan tugas unit Internal Audit.<br>3. Menetapkan ruang lingkup kerja dan menerapkan teknik-teknik yang diperlukan untuk mencapai tujuan internal audit.<br>4. memperoleh bantuan dari personil unti kerja lain yang diaudit oleh unit Internal AUdit<br>5. memperoleh bantuan tenaga ahli dari dalam atau luar Perseroan, jika dipandang perlu<br>6. Melakukan komunikasi secara langsung dengan Direksi, Dewan Komisaris, dan/ atau Komite Audit serta anggota dari Direksi, Dewan Komisaris , dan/atau KOmite Audit.<br>7. Mengadakan rapat secara berkala dan insidentil dengan Direksi, Dewan KOmisaris, dan/atau Komite Audit.<br>8. Melakukan koordinasi kegiatannya dengan kegiatan auditor eksternal."<br><br>The Company has implemented this through its Internal Audit Charter to ensure that the internal audit function has sufficient authority, resources, and access to information to carry out its role effectively. The authority of the internal audit function includes, among others:<br>1. Access to all relevant information of the Company related to its duties and functions;<br>2. Unrestricted access to all work units, activities, documents/records, information, systems and procedures, vessels and other assets, as well as employees within the Group to carry out internal audit duties;<br>3. Determining the scope of work and applying necessary techniques to achieve internal audit objectives;<br>4. Obtaining assistance from personnel of other work units audited by the Internal Audit Unit;<br>5. Obtaining expert assistance from within or outside the Company, if deemed necessary;<br>6. Communicating directly with the Board of Directors, Board of Commissioners, and/ or the Audit Committee, as well as their respective members;<br>7. g. Holding regular and incidental meetings with the Board of Directors, Board of Commissioners, and/or the Audit Committee;<br>h. Coordinating its activities with those of the external auditor. |

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| | | 5.4.1.3 | Komite Audit merekomendasikan kepada Dewan Komisaris pengangkatan dan pemberhentian Kepala Audit Internal, lingkup pekerjaan, dan anggaran untuk fungsi Audit Internal.<br><br>The Audit Committee recommends to the Board of Commissioners the appointment and dismissal of the Head of Internal Audit, as well as the scope of work and budget for the Internal Audit function. | ✓ | **Diterapkan (Apply)**<br><br>Kepala Unit Audit Internal diangkat dan diberhentikan oleh Direktur Utama atas persetujuan dari Dewan Komiasris dan Kepala Unit Audit Internal wajib untuk mematuuhi Piagam Internal Audit Perseroan yang telah berlaku.<br><br>The Head of the Internal Audit Unit is appointed and dismissed by the President Director with the approval of the Board of Commissioners, and is required to comply with the Company's Internal Audit Charter. |
| | | 5.4.1.4 | Komite Audit mengkaji efektivitas pelaksanaan audit intern dan mengevaluasi kinerja Audit Internal setiap tahun dan menyampaikan hasilnya kepada Dewan Komisaris. Setiap tiga tahun sekali, dengan mempertimbangkan rekomendasi Komite Audit, Dewan Komisaris menunjuk konsultan eksternal independen untuk mengkaji ulang kinerja Audit Internal.<br><br>The Audit Committee reviews the effectiveness of internal audit implementation and evaluates the performance of Internal Audit annually, and reports the results to the Board of Commissioners. Every three years, taking into account the Audit Committee's recommendation, the Board of Commissioners appoints an independent external consultant to reassess the performance of Internal Audit. | ✓ | **Diterapkan (Apply)**<br><br>Unit Audit Internal Perseroan memiliki salah satu tugas dan tanggung jawab menyusun laporan hasil audit dan menyampaikan laporan tersebut kepada Direktur Utama dan Komite Audit, disertai dengan tembusan laporan tersebut kepda Dewan Komisaris.<br><br>The Company's Internal Audit Unit is responsible for preparing audit reports and submitting them to the President Director and the Audit Committee, with copies provided to the Board of Commissioners. |
| | | 5.4.1.5 | Audit internal membuat rencana audit, yang melibatkan Direktur Utama, Dewan Komisaris dengan pertimbangan Komite Audit. Rencana audit internal disampaikan kepada Direksi dan Dewan Komisaris untuk mendapatkan persetujuan.<br><br>Internal Audit prepares an audit plan involving the President Director and the Board of Commissioners, with consideration from the Audit Committee. The internal audit plan is submitted to the Board of Directors and the Board of Commissioners for approval. | ✓ | **Diterapkan (Apply)**<br><br>Unit Audit Internal bertanggung jawab untuk menyusun dan melaksanakan Rencana Audit Internal Tahunan yang disampaikan kepada Direktur Utama dan Komite Audit. Komite Audit dalam hal ini mempunyai tugas dan tanggung jawabn dalam membantu Dewan Komisaris salah satunya adalah menentukan rencana kerja perseroan.<br><br>The Internal Audit Unit is responsible for preparing and implementing the Annual Internal Audit Plan, which is submitted to the President Director and the Audit Committee. In this regard, the Audit Committee has the duty and responsibility to assist the Board of Commissioners, including determining the Company's work plan. |
| | | 5.4.1.6 | Komite Audit memastikan pelaksanaan audit internal dilakukan berdasarkan standar profesional audit internal yang berlaku dan dengan menjunjung tinggi kode etik profesi serta kode etik organisasi.<br><br>The Audit Committee ensures that internal audit activities are conducted in accordance with applicable professional internal audit standards and uphold the professional code of ethics as well as the organization's code of conduct. | ✓ | **Diterapkan (Apply)**<br><br>Perseroan melalui Komite Audit telah memastikan pelaksanaan audit internal dilakukan sebagaimana yang tertuang dalam Piagam Komite Audit Perseroan berdasarkan standar profesional audit internal yang berlaku.<br><br>Through the Audit Committee, the Company ensures that internal audit activities are carried out in accordance with the Company's Audit Committee Charter and applicable professional internal audit standards. |
| 6. | **Pengungkapan dan Transparansi**<br>Disclosure and Transparency | | | | |
| | **6.1** **Kebijakan Pengungkapan**<br>Disclosure Policy | | | | |
| | | 6.1.1 | Korporasi memiliki kebijakan dan prosedur pengungkapan dan transparansi yang memastikan pengungkapan informasi material dan menjaga informasi sensitif serta rahasia korporasi.<br><br>The corporation has disclosure and transparency policies and procedures that ensure the disclosure of material information while safeguarding sensitive and confidential corporate information. | ✓ | **Diterapkan (Apply)**<br>Perusahaan memiliki kebijakan keterbukaan informasi<br><br>The Company has an information disclosure policy. |
| | | 6.1.2 | Hak pemegang saham untuk memperoleh secara teratur dan tepat waktu informasi material yang relevan tentang korporasai harus dipenuhi.<br><br>Shareholders' rights to regularly and timely obtain relevant material information about the corporation must be fulfilled. | ✓ ✗ | |

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| | | 6.1.2.1 | Korporasi memiliki dan mengungkapkan kebijakan tertulis dalam melaksanakan kewajiban pengungkapan secara terus-menerus/ keterbukaan informasi berdasarkan peraturan berlaku.<br><br>The corporation has and discloses written policies in carrying out continuous disclosure obligations/ information transparency in accordance with applicable regulations. | ✓ ✗ | Perseroan telah mengatur lebih lanjut dalam kebijakan tertulis tentang Kebijakan Keterbukaan Informasi Perseroan yang diwajibkan oleh peraturan perundang-undangan yang berlaku.<br><br>The Company has further stipulated this in a written Information Disclosure Policy as required by applicable laws and regulations. |
| **6.2** | **Laporan Keuangan dan Keberlanjutan**<br>Financial and Sustainability Reporting | | | | |
| | 6.2.1 | | Korporasi mengungkapkan sistem dan prosedur untuk memastikan bahwa laporan keuangan interim yang tidak diaudit atau direviu oleh auditor eksternal secara material adalah akurat, lengkap, dan memberikan investor informasi yang tepat untuk membuat keputusan investasi yang tepat.<br><br>The corporation discloses systems and procedures to ensure that interim financial statements, which are not audited or reviewed by an external auditor, are materially accurate, complete, and provide investors with appropriate information to make informed investment decisions. | ✓ ✗ | |
| | | 6.2.1.1 | Pengungkapan sistem dan prosedur paling tidak mencakup:<br>1. pengendalian internal atas pelaporan keuangan, termasuk laporan keuangan interim;<br>2. peran fungsi manajemen risiko/kepatuhan/ pengawasan manajemen dan fungsi audit internal dalam memastikan integritas laporan keuangan interim;<br>3. peran Komite Audit dalam mereviu laporan keuangan interim yang akan dipublikasikan.<br><br>The disclosure of such systems and procedures includes, at a minimum:<br>1. internal controls over financial reporting, including interim financial statements;<br>2. the role of risk management/compliance/ management oversight functions and the internal audit function in ensuring the integrity of interim financial statements;<br>3. the role of the Audit Committee in reviewing interim financial statements prior to publication. | ✗ | **Belum diterapkan (Not Applicable)** |
| | 6.2.2 | | Komite Audit memastikan kualitas audit laporan keuangan yang dilaksanakan oleh auditor eksternal. Kegiatan ini termasuk merekomendasikan penunjukan, penunjukan kembali dan, jika perlu, pemberhentian dan remunerasi auditor eksternal.<br><br>The Audit Committee ensures the quality of the audit of financial statements conducted by the external auditor. This includes recommending the appointment, reappointment, and, if necessary, the dismissal and remuneration of the external auditor. | ✓ ✗ | |
| | | 6.2.2.1 | Proses seleksi auditor eksternal yang melalui tender dilakukan secara transparan sehingga pemegang saham dapat mengamati dan memantau proses jika mereka menginginkannya.<br><br>The external auditor selection process conducted through a tender is carried out transparently, allowing shareholders to observe and monitor the process if they wish. | ✗ | **Belum diterapkan (Not Applicable)** |
| | | 6.2.2.2 | Komite Audit memastikan bahwa dalam kontrak dengan auditor tidak terdapat klausula yang dapat mengganggu independensi atau kompetensi auditor dalam melaksanakan audit laporan keuangan.<br><br>The Audit Committee ensures that the contract with the external auditor does not contain clauses that may impair the auditor's independence or competence in conducting the financial audit. | ✓ ✗ | **Diterapkan (Apply)**<br><br>Komite Audit memastikan auditor eksternal yang akan ditunjuk dalam perjanjian dengan auditor eksternal tidak terdapat klausula yang dapat menganggu independensi atau kompetensi auditor dalam melaksanakan audit keuangan.<br><br>The Audit Committee ensures that the agreement with the external auditor does not include any clauses that may compromise the auditor's independence or competence in performing the financial audit. |

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| | | 6.2.2.3 | Komite Audit melakukan dialog yang memadai dengan auditor eksternal tanpa kehadiran manajemen dan memantau interaksi antara manajemen dan auditor eksternal, termasuk mereviu management letter yang diberikan oleh auditor eksternal dan mengawasi tanggapan manajemen;<br><br>The Audit Committee conducts adequate dialogue with the external auditor without the presence of management and monitors interactions between management and the external auditor, including reviewing the management letter issued by the external auditor and overseeing management's responses. | ✓ | **Diterapkan (Apply)** |
| | | 6.2.2.4 | Dewan Komisaris, atau Komite Audit, memastikan agar auditor eksternal segera menginformasikan semua temuan dan masalah signifikan yang ditemukan auditor eksternal selama pelaksanaan audit.<br><br>The Board of Commissioners, or the Audit Committee, ensures that the external auditor promptly communicates all significant findings and issues identified during the audit. | ✓ | **Diterapkan (Apply)** |
| | | 6.2.2.5 | Komite Audit mereviu setiap jasa nonaudit yang diberikan oleh auditor eksternal dan afiliasinya serta biaya terkait, untuk memastikan bahwa layanan tersebut tidak mengganggu independensi auditor.<br><br>The Audit Committee reviews all non-audit services provided by the external auditor and its affiliates, along with the related fees, to ensure that such services do not compromise the auditor's independence. | ✓ | **Diterapkan (Apply)** |
| | 6.2.3 | | Laporan keberlanjutan harus disiapkan dan diungkapkan dengan akurat dan disusun sesuai kerangka pelaporan keberlanjutan nasional atau internasional.<br><br>Sustainability reports must be prepared and disclosed accurately and in accordance with national or international sustainability reporting frameworks. | ✓ ✗ | |
| | | 6.2.3.1 | Laporan keberlanjutan diberikan asurans oleh pihak eksternal yang independen dan kompeten.<br><br>Sustainability reports are assured by an independent and competent external party. | ✓ | **Diterapkan (Apply)**<br><br>Laporan Keberlanjutan Perseroan tahunnya disusun dan disiapkan dengan standar global/internasional yaitu Global Reporting Initiative (GRI).<br><br>The Company's Sustainability Report is prepared in accordance with global/ international standards, namely the Global Reporting Initiative (GRI). |
| | 6.2.4 | | Perusahaan telah menerbitkan Laporan Keberlanjutan yang merupakan satu kesatuan yang tidak terpisahkan dengan Laporan Tahunan. Laporan Keberlanjutan Perusahaan telah memaparkan tentang kinerja keberlanjutan Perusahaan yang mencakup aspek ekonomi, sosial, lingkungan dan tata kelola, yang disajikan dalam perbandingan selama 3 tahun, sehingga diharapkan membantu pemegang saham dan pemangku kepentingan memahami tujuan strategis korporasi dan kemajuannya dalam menciptakan nilai yang berkelanjutan.<br><br>The Company has published a Sustainability Report as an integral part of its Annual Report. The Sustainability Report presents the Company's sustainability performance, covering economic, social, environmental, and governance aspects, and is presented with a three-year comparison. This is intended to help shareholders and stakeholders understand the corporation's strategic objectives and its progress in creating sustainable value. | ✓ ✗ | **Diterapkan (Apply)**<br><br>Perseroan telah menerbitkan laporan keberlanjutan pada tahun 2024<br>The Company has published its Sustainability Report in 2024. |
| **6.3** | **Diseminasi Informasi**<br>Information Dissemination | | | | |
| | 6.3.1 | | Saluran penyebaran informasi harus menyediakan akses yang setara, tepat waktu, dan relatif murah untuk informasi yang relevan bagi pengguna.<br><br>Information dissemination channels must provide equal, timely, and relatively low-cost access to relevant information for users. | ✓ ✗ | |

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| | | 6.3.1.1 | Korporasi secara berkala mengadakan pertemuan dengan analis keuangan.<br><br>The corporation periodically holds meetings with financial analysts. x Not Implemented | X | **Belum diterapkan (Not Applicable)** |
| | | 6.3.1.2 | Korporasi memanfaatkan penggunaan teknologi informasi secara efektif dan lebih luas selain situs web sebagai media keterbukaan informasi.<br><br>The corporation effectively utilizes information technology beyond its website as a broader medium for information disclosure. | ✓ | **Diterapkan (Apply)**<br><br>Perseroan memiliki sosial media yang dipergunakan secara efektfi dan lebih luas untuk media keterbukaan informasi Perseroan seperti Instagram, Facebook, LinkedIn, dan website Perseroan<br><br>The Company utilizes social media effectively as a broader medium for information disclosure, including Instagram, Facebook, LinkedIn, and the Company's website. |
| | | 6.3.1.3 | Korporasi memastikan bahwa informasi yang disebarkan dijaga dan terproteksi keamanannya.<br><br>The corporation ensures that disseminated information is safeguarded and its security is protected. | ✓ | **Diterapkan (Apply)**<br><br>Perseroan selalu menjaga informasi dan data Perseroan yang disebarkan dijaga dan terproteksi keamanannya yang sebagaimana dituangkan dalam kebijakan keterbukaan Informasi dan Kode Etik Perusahaan.<br><br>The Company ensures that its disseminated information and data are properly safeguarded and protected, as stipulated in its Information Disclosure policy and Code of Conduct. |
| | 6.3.2 | | Korporasi memastikan bahwa pernyataan tahunan terhadap penerapan Pedoman Umum Governansi Korporat Indonesia, termasuk penjelasan atas pe,nerapan atas masing-masing Rekomendasi dan Panduan tersedia di situs web selama jangka waktu minimal lima tahun.<br><br>The corporation ensures that the annual statement on the implementation of the Indonesian Corporate Governance Code, including explanations on the implementation of each Recommendation and Guideline, is available on the website for a minimum period of five years. | X | **Belum diterapkan (Not Applicable)** |
| | 6.3.3 | | Untuk korporasi yang terdaftar di pasar modal di yurisdiksi selain yurisdiksi asal, peraturan perundang-undangan atas governansi korporat yang berlaku harus didiungkapkan dengan jelas. Dalam hal cross listing, kriteria dan prosedur cross listing, kriteria dan prosedur untuk mengakui persyaratan listing untuk listing utama harus transparan dan didokumentasikan.<br><br>For corporations listed in capital markets outside their home jurisdiction, the applicable corporate governance regulations must be clearly disclosed. In the case of cross-listing, the criteria and procedures for cross-listing, as well as those for recognizing primary listing requirements, must be transparent and documented. | X | **(TIdak Diterapkan) Not Applicable**<br><br>Perseroan hanya terdaftar dalam Pasar Modal dalam yuridiksi di Indonesia<br><br>The Company is only listed in the capital market within the jurisdiction of Indonesia. |
| 7. | Perlindungan terhadap Hak-Hak Pemegang Saham<br>Protection of Shareholders' Rights | | | | |
| | 7.1 Hak Pemegang Saham<br>Shareholders' Rights | | | | |
| | 7.1.1 | | Korporasi memiliki suatu kebijakan komunikasi yang memfasilitasi dan mendorong partisipasi pemegang saham atau investor.<br><br>The corporation has a communication policy that facilitates and encourages shareholder or investor participation. | ✓ | **Diterapkan (Apply)**<br><br>Pemegang Saham, termasuk pemegang saham institusional dapat melakukan konsultasi satu dengan lainya terkait hak-hak dasar pemegang saham melalui akses terhadap informasi dan data Perseroan di situs web perseroan. pemegang saham juga dapat menghubungi Perseroan melalui e-mail yang ditujukan kepada Corporare Secretary yang terdapat di situs web perseroan bagian Hubungi Kami (Contract Us)<br><br>Shareholders, including institutional shareholders, may consult with one another regarding their basic rights through access to the Company's information and data available on its website. Shareholders may also contact the Company via email addressed to the Corporate Secretary, as provided on the Company's website under the "Contact Us" section. |

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| | | 7.1.1.1 | Pemegang saham, termasuk pemegang saham institusional, diperbolehkan untuk melakukan konsultasi satu dengan lainnya tentang isu mengenai hak-hak dasar pemegang saham sebagaimana yang ditetapkan dalam Prinsip ini, namun hal ini tidak boleh disalahgunakan.<br><br>Shareholders, including institutional shareholders, are allowed to consult with one another on issues concerning basic shareholder rights as set out in this Principle, provided that such consultations are not misused. | ✓ | **Diterapkan (Apply)**<br><br>Pemegang Saham, termasuk pemegang saham institusional dapat melakukan konsultasi satu dengan lainya terkait hak-hak dasar pemegang saham melalui akses terhadap informasi dan data Perseroan di situs web perseroan. pemegang saham juga dapat menghubungi Perseroan melalui e-email yang ditujukan kepada Corporare Secretary yang terdapat di situ web perseroan bagian Hubungi Kami (Contract Us)<br><br>Shareholders, including institutional shareholders, may consult with one another regarding their basic rights through access to the Company's information and data available on its website. Shareholders may also contact the Company via email addressed to the Corporate Secretary, as provided on the Company's website under the "Contact Us" section. |
| | | 7.1.1.2 | Korporasi mendorong adanya dialog konstruktif antara pemegang saham (terutama investor institusional) dengan manajemen. Korporasi menanggapi permintaan dari pemegang saham untuk terlibat dalam dialog untuk mendukung pertumbuhan yang berkelanjutan dan meningkatkan nilai korporasi dalam jangka menengah hingga panjang.<br><br>The corporation encourages constructive dialogue between shareholders (particularly institutional investors) and management. The corporation responds to requests from shareholders to engage in dialogue to support sustainable growth and enhance corporate value over the medium to long term. | ✓ | **Diterapkan (Apply)**<br><br>perseroan mengadakan paparan publik untuk analisis dan umum sebagai media komunikasi setiap tahunnya.<br><br>The Company conducts annual public expose sessions for analysts and the general public as a communication platform. |
| | | 7.1.1.3 | Korporasi menyediakan wadah atau platform dialog konstruktif antara seluruh pemegang saham dengan manajemen.<br><br>The corporation provides a forum or platform for constructive dialogue between all shareholders and management. | ✓ | **Diterapkan (Apply)**<br><br>Pemegang saham dapat menghubungi Perseroan melalui e-mail yang ditujukan kepada Corporate Secretary yang terdapat di situs web perseroan bagian Hubungi Kami (Contract Us)<br><br>Shareholders may contact the Company via email addressed to the Corporate Secretary, as provided on the Company's website under the "Contact Us" section. |
| | | 7.1.1.4 | Korporasi segera mengungkapkan kepada publik semua fakta baru yang material yang tersedia bagi analis keuangan dan pihak lainnya yang serupa.<br><br>The corporation promptly discloses to the public all new material facts available to financial analysts and other similar parties. | ✓ | **Diterapkan (Apply)**<br><br>Perseroan wajib mengungkapkan kepada pulik seluruh fakta baru yang material paling lambat 2 hari kerja setelah tanggal kejadian peristiwa tersebut sebagaimana diatur dalam peraturan perundang-undangan yang berlaku<br><br>The Company is required to disclose all new material facts to the public no later than 2 working days after the occurrence of such events, in accordance with applicable laws and regulations. |
| | | 7.1.1.5 | Korporasi mengungkapkan kebijakan komunikasi korporasi dengan pemegang saham atau investor dalam situs web dan laporan.<br><br>The corporation discloses its communication policy with shareholders or investors on its website and in reports. | ✓ | **Diterapkan (Apply)**<br><br>Kebijakan tata kelola perusahaan juga berlaku bagi seluruh anak perusahaan perseroan.<br><br>The Company's corporate governance policy also applies to all of its subsidiaries. |
| | 7.1.2 | | Korporasi yang merupakan entitas induk memastikan bahwa kebijakan governansi korporatnya berlaku bagi entitas anak dan entitas sepengendali yang di dalamnya investasi korporasi adalah signifikan.<br><br>The corporation, as a parent entity, ensures that its corporate governance policies apply to its subsidiaries and commonly controlled entities in which the corporation holds significant investments. | ✓ ✗ | |

| Prinsip<br>Principle | Rekomendasi<br>Recommendation | Panduan<br>Guidelines | Uraian<br>Description | Apply or Explain | Keterangan Penerapan<br>Implementation Notes |
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| | | 7.1.2.1 | Kerangka kerja dan kebijakan governansi korporat di entitas anak termasuk kebijakan tertulis antara lain mengenai:<br>1. wewenang untuk menunjuk komisaris dan direktur. Umumnya, untuk entitas anak dengan ukuran relatif besar, Dewan Komisaris perlu dilibatkan dalam penunjukkan pengurus di entitas anak. Untuk entitas anak yang lebih kecil, Direksi yang berwenang melaksanakannya;<br>2. efektivitas sistem pengendalian internal dan ketaatan terhadap aturan perundang-undangan yang berlaku; dan<br>3. pengungkapan yang tepat waktu dan akurat atas informasi material entitas anak, termasuk informasi keuangan, transaksi dengan pihak berelasi dan informasi material lainnya.<br>4. Jika korporasi memiliki/membentuk entitas berbadan hukum selain perseroan terbatas, korporasi memastikan bahwa kebijakan governansi korporatnya berlaku bagi entitas tersebut disesuaikan dengan konteks jenis badan hukumnya.<br><br>The corporate governance framework and policies for subsidiaries include written policies covering, among others:<br>1. authority to appoint commissioners and directors. Generally, for relatively large subsidiaries, the Board of Commissioners should be involved in appointing management. For smaller subsidiaries, the Board of Directors has the authority to do so;<br>2. the effectiveness of internal control systems and compliance with applicable laws and regulations; and<br>3. timely and accurate disclosure of material information of subsidiaries, including financial information, related party transactions, and other material information.<br>4. If the corporation owns or establishes legal entities other than limited liability companies, it ensures that its corporate governance policies apply to such entities, adjusted to the context of their legal form. | ✓ | **Diterapkan (Apply)**<br><br>Anggaran Dasar Perseroan menetapkan bahwa yang memberikan persetujuan atas perubahan Direksi dan Dewan Komisaris pada anak perusahaan Perseroan adalah Rapat Umum Pemegang Saham.<br><br>Kerangka kerja dan kebijakan governansi Perseroan berlaku juga bagi seluruh anak/ unit usaha Perseroan<br><br>The Company's Articles of Association stipulate that approval for changes in the Board of Directors and the Board of Commissioners of subsidiaries is granted through the General Meeting of Shareholders.<br><br>The Company's corporate governance framework and policies also apply to all subsidiaries/business units of the Company. |
| | | 7.1.2.2 | Untuk investasi di entitas anak yang signifikan namun di bawah mayoritas (seperti kepemilikan antara 20 persen sampai 50 persen saham), Direksi memastikan bahwa terdapat perjanjian pemegang saham atau perjanjian lain yang memungkinkan korporasi memantau kinerja korporasi dan berpartisipasi dalam kepengurusan, termasuk untuk persetujuan transaksi dan keputusan yang signifikan. Hal ini diperlukan antara lain untuk memastikan bahwa korporasi memiliki informasi yang memadai, akurat, dan tepat waktu di entitas anak.<br><br>For investments in significant subsidiaries with non-controlling interests (such as ownership between 20% and 50% of shares), the Board of Directors ensures that there are shareholder agreements or other arrangements that enable the corporation to monitor the subsidiary's performance and participate in its management, including in the approval of significant transactions and decisions. This is necessary, among others, to ensure that the corporation has adequate, accurate, and timely information regarding the subsidiary. | ✓ | **Diterapkan (Apply)** |
| | 7.1.3 | | Korporasi memiliki aturan dan prosedur yang mengatur akuisisi, pengambilalihan, dan transaksi luar biasa seperti merger dan penjualan aset korporasi yang substansial untuk memastikan transaksi terjadi secara transparan dan dalam kondisi yang wajar dan melindungi hak-hak semua pemegang saham sesuai dengan kelasnya.<br><br>The corporation has rules and procedures governing acquisitions, takeovers, and extraordinary transactions such as mergers and the sale of substantial corporate assets to ensure that such transactions are conducted transparently and under fair conditions, while protecting the rights of all shareholders according to their class. | ✓ ✗ | |

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| | | | | | hak-hak investor sebagai pemegang saham tunduk pada ketentuan Anggaran Dasar Perseroan dan peraturan perundang-undangan yang berlaku. kebijakan terkait dengan dividen untuk pemegang saham juga telah dijelaskan di dalam Laporan Tahunan Perseroan dan Anggaran Dasar Perseroan.<br><br>Investor rights as shareholders are subject to the provisions of the Company's Articles of Association and applicable laws and regulations. Policies related to dividend distribution for shareholders have also been disclosed in the Company's Annual Report and Articles of Association. |
| | | 7.1.3.1 | Korporasi secara jelas mengungkapkan aturan dan prosedur tersebut sehingga investor memahami hak-hak mereka dan hak untuk memperoleh kompensasi.<br><br>The corporation clearly discloses these rules and procedures so that investors understand their rights and their entitlement to compensation. | ✓ | |
| | | 7.1.3.2 | Taktik yang mencegah pengambil alihan (anti-take-over devices) tidak boleh digunakan untuk melindungi manajemen dan Dewan Komisaris dari akuntabilitas.<br><br>Anti-takeover measures should not be used to protect management and the Board of Commissioners from accountability. | ✗ | **Tidak Diterapkan (Not Applicable)** |
| **7.2** | **Perlakuan Adil Terhadap Pemegang Saham**<br>Fair Treatment of Shareholders | | | | |
| | 7.2.1 | | Korporasi memiliki aturan dan prosedur yang memastikan:<br>1. semua pemegang saham dari seri yang sama dalam satu kelas saham harus diperlakukan setara;<br>2. pengungkapan aturan dan prosedur tersebut serta pengungkapan struktur modal dan pengaturan yang memungkinkan pemegang saham tertentu memeroleh pengaruh atau kendali yang tidak proporsional dengan kepemilikan sahamnya.<br><br>The corporation has rules and procedures to ensure:<br>1. all shareholders of the same series within one class of shares are treated equally;<br>2. disclosure of such rules and procedures, as well as disclosure of capital structure and arrangements that allow certain shareholders to obtain disproportionate influence or control relative to their share ownership. | ✓ ✗ | |
| | | 7.2.1.1 | Untuk memastikan transparansi hak pemegang saham untuk memperoleh bagian dari laba, korporasi mengungkapkan kebijakan dividen yang terukur, misalnya target rasio pembayaran dividen/dividen per saham.<br><br>To ensure transparency of shareholders' rights to receive a share of profits, the corporation discloses a measurable dividend policy, for example a target dividend payout ratio/dividend per share. | ✓ | **Diterapkan (Apply)**<br><br>Perseroan telah memiliki kebijakan terkait dengan pembagian dividen dan pembagian dividen kepada publik telah dilaksanakan berdasarkan RUPST pada bulan Mei 2025<br><br>The Company has established a dividend distribution policy, and dividend distribution to the public has been carried out based on the Annual GMS held in May 2025. |
| | | 7.2.1.2 | Para investor memperoleh informasi tentang hak yang melekat pada semua seri maupun kelas saham sebelum mereka membelinya. Setiap perubahan dalam nilai ekonomi saham atau hak suara mendapat persetujuan dari kelas saham yang terdampak secara negatif.<br><br>Investors obtain information on the rights attached to all series or classes of shares prior to purchase. Any changes in the economic value of shares or voting rights must be approved by the class of shares adversely affected. | ✗ | **Tidak diterapkan (Not applicable)**<br><br>Perseroan tidak memiliki seri atau kelas saham Perseroan hanya memiliki satu klasifikasi saham.<br><br>The Company does not have multiple series or classes of shares; it only has a single class of shares. |
| | | 7.2.1.3 | Agar pemegang saham dapat mengetahui pemilik manfaat akhir (beneficial owner) korporasi dengan kepemilikan signifikan, korporasi mengungkapkan pemilik manfaat akhir dalam kepemilikan saham melalui pemegang saham utama dan pengendali serta pemilik manfaat akhir dalam kepemilikan saham paling sedikit 5% (lima persen).<br><br>To enable shareholders to identify the ultimate beneficial owners with significant ownership, the corporation discloses ultimate beneficial ownership through major and controlling shareholders, as well as beneficial ownership of at least 5% (five percent) shareholding. | ✓ | **Diterapkan (Apply)**<br><br>Perseroan telah mengungkapkan struktur pemegang saham mayoritas dan pengendali Perseroan di dalam website Perseroan.<br><br>The Company has disclosed its major and controlling shareholders structure on its website. |

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| | | 7.2.1.4 | Korporasi mengungkapkan:<br>1. perjanjian antar pemegang saham;<br>2. voting cap;<br>3. multiple voting rights;<br>4. perikatan lain yang memungkinkan pemegang saham tertentu memiliki hak suara di atas kepemilikannya di korporasi.<br><br>The corporation discloses:<br>1. shareholder agreements;<br>2. voting caps;<br>3. multiple voting rights;<br>4. other arrangements that allow certain shareholders to have voting rights exceeding their ownership in the corporation. | ✗ | **Tidak diterapkan (Not Applicable)**<br><br>Perseroan tidak memiliki seri atau kelas saham. Perseroan hanya memiliki satu klasifikasi saham.<br>Perseroan juga tidak memiliki:<br>1. Perjanjian antar Pemegang Saham;<br>2. Voting Cap<br>3. Multiple Voting Rights<br>4. Perikatan lain yang memungkinkan pemegang saham tertentu memiliki hak suara di atas kepemilikan di Perseroan<br><br>The Company does not have multiple series or classes of shares and only has a single share classification.<br>The Company also does not have:<br>1. shareholder agreements;<br>2. voting caps;<br>3. multiple voting rights;<br>4. other arrangements that allow certain shareholders to have voting rights exceeding their ownership. |
| | | 7.2.1.5 | Korporasi menyediakan mekanisme/prosedur yang memungkinkan pemegang saham memiliki kesempatan untuk mendapatkan ganti rugi yang efektif atas pelanggaran hak-hak mereka sesuai dengan aturan perundangan berlaku dengan biaya yang wajar dan tanpa penundaan yang berlebihan.<br><br>The corporation provides mechanisms/procedures that enable shareholders to obtain effective remedies for violations of their rights in accordance with applicable laws and regulations, at a reasonable cost and without undue delay. | ✓ | **Diterapkan (Apply)**<br><br>Perseroan mengacu kepada ketentuan peraturan perundang-undangan yang berlaku dan Anggaran Dasar terkait dengan pemenuhan hak pemegang saham untuk mendapatkan ganti rugi yang efektif atas pelanggaran hak-hak mereka.<br><br>The Company refers to applicable laws and regulations as well as its Articles of Association in ensuring shareholders' rights to obtain effective remedies for violations of their rights. |
| | 7.2.2 | Korporasi memiliki aturan dan prosedur yang memastikan transaksi pihak berelasi disetujui dan dilaksanakan sedemikian rupa yang dapat meyakinkan bahwa benturan kepentingan telah dikelola dengan tepat, dan melindungi kepentingan korporasi dan pemegang saham.<br><br>The corporation has rules and procedures to ensure that related party transactions are approved and conducted in a manner that assures conflicts of interest are properly managed and that the interests of the corporation and shareholders are protected. | | ✓✗ | |
| | | 7.2.2.1 | Korporasi memiliki kebijakan dan prosedur operasional baku bahwa transaksi dengan pihak berelasi dilakukan sedemikian rupa untuk memastikan bahwa transaksi adalah adil dan wajar (arm's length transaction).<br><br>The corporation has policies and standard operating procedures ensuring that related party transactions are conducted in a way that they are fair and reasonable (arm's length transactions). | ✓ | **Diterapkan (Apply)**<br><br>Perseroan memiliki kebijakan Transaksi Afiliasi dan Transaksi Benturan Kepentingan yang memastikan bahwa transaksi afiliasi dilaksanakan sesuai dengan praktik bisnis yang berlaku umum dan dilakukan dengan memenuhi prinsip transaksi yang wajar (armslenghth principle)<br><br>The Company has an Affiliated Transactions and Conflict of Interest Transactions policy that ensures affiliated transactions are carried out in accordance with generally accepted business practices and comply with the arm's length principle. |

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| | | 7.2.2.2 | Transaksi pihak berelasi yang material, termasuk perjanjian jasa konsultasi dan jasa atau pekerjaan lainnya antara direktur/komisaris dan afiliasinya dengan korporasi harus mendapatkan persetujuan sesuai dengan aturan perundangan berlaku. Selain yang sudah diatur persetujuannya dalam aturan perundangan, transaksi pihak berelasi yang material memperoleh persetujuan Dewan Komisaris. Komisaris yang memiliki benturan kepentingan tidak turut serta dalam pemberian persetujuan.<br><br>Material related party transactions, including consulting service agreements and other services or work between directors/commissioners and their affiliates with the corporation, must obtain approval in accordance with applicable regulations. In addition to approvals required under prevailing laws and regulations, material related party transactions must also obtain approval from the Board of Commissioners. Commissioners with conflicts of interest are not involved in the approval process. | ✓ | **Diterapkan (Apply)**<br><br>Transaksi pihak berelasi yang material memperoleh persetujuan Komite Audit<br><br>Material related party transactions obtain approval from the Audit Committee. |
| | | 7.2.2.3 | Korporasi memiliki kebijakan bahwa transaksi yang sudah pasti merugikan pemegang saham publik/ minoritas dilarang. Contoh transaksi tersebut:<br>1. Bantuan/subsidi keuangan kepada Direksi atau Komisaris pada tingkat bunga di bawah kewajaran; kalaupun ada pemberian pinjaman harus dilakukan pada tingkat bunga dan syarat wajar dan mendapat persetujuan dari Dewan Komisaris;<br>2. Bantuan/subsidi keuangan kepada entitas selain entitas yang dimiliki sepenuhnya oleh korporasi.<br><br>The corporation has a policy prohibiting transactions that are clearly detrimental to public/minority shareholders. Examples of such transactions include:<br>1. Financial assistance/subsidies to Directors or Commissioners at below-market interest rates; if loans are provided, they must be at reasonable interest rates and terms and approved by the Board of Commissioners;<br>2. Financial assistance/subsidies to entities other than those wholly owned by the corporation. | ✗ | **Tidak diterapkan (Not Applicable)**<br><br>Perseroan sampai dengan saat ini belum mengatur lebih lanjut terkait dengan kebijakan pinjaman kepada Dewan Komisaris dan Direksi serta keluarganya<br><br>As of now, the Company has not further regulated policies regarding loans to the Board of Commissioners, the Board of Directors, and their families. |
| | | 7.2.2.4 | Dewan Komisaris mengungkapkan kebijakan proses untuk menyetujui, meninjau dan memantau transaksi pihak berelasi dan setiap konflik kepentingan yang melekat.<br><br>The Board of Commissioners discloses policies on the process for approving, reviewing, and monitoring related party transactions and any inherent conflicts of interest. | ✓ | **Diterapkan (Apply)**<br><br>Perseroan telah mengungkapkan kebijakan atas transaksi pihak berelasi dan setiap konflik kepentingan yang melekat pada kebijakan Transaksi Afiliasi dan Transaksi benturan kepentigan<br><br>The Company has disclosed policies on related party transactions and any inherent conflicts of interest in its Affiliated Transactions and Conflict of Interest Transactions policy. |
| | | 7.2.2.5 | Kesimpulan kajian Komite Audit atas transaksi pihak berelasi/benturan kepentingan yang signifikan diungkapkan dalam Laporan Tahunan korporasi.<br><br>The Audit Committee's conclusions on significant related party transactions/conflicts of interest are disclosed in the corporation's Annual Report. | ✓ | **Diterapkan (Apply)**<br><br>Perseroan telah mengungkapkan transaksi kepada pihak berelasi dalam Laporan Tahunan Korporasi<br><br>The Company has disclosed related party transactions in its Annual Report. |
| | 7.2.3 | | Korporasi memiliki dan mengungkapkan kebijakan untuk mencegah terjadinya insider trading. Korporasi memiliki aturan yang jelas mengenai perdagangan apa pun dalam saham korporasi yang dilakukan oleh direktur, komisaris dan orang dalam untuk memastikan bahwa siapapun tidak boleh mendapatkan keuntungan secara langsung atau tidak langsung dari informasi yang tidak/ belum tersedia di pasar.<br><br>The corporation has and discloses policies to prevent insider trading. The corporation has clear rules regarding any trading of the corporation's shares conducted by directors, commissioners, and insiders to ensure that no party may directly or indirectly benefit from information that is not yet available to the market. | ✓ | **Diterapkan (Apply)**<br><br>Perseroan telah memiliki kebijakan Insider Trading yang bertujuan untuk menetapkan aturan dan mengidentifikasi adanya potensi praktik-praktik perdagangan efek orang dalam kategori manipulasi pasar.<br><br>The Company has established an Insider Trading policy aimed at setting rules and identifying potential insider securities trading practices categorized as market manipulation. |

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| 7.3 | **Rapat Umum Pemegang Saham**<br>General Meeting of Shareholders | | | | |
| | 7.3.1 | | Korporasi melakukan panggilan RUPS dengan agenda dan materi RUPS selengkap dan sedini mungkin (paling lambat 28 hari sebelum RUPS) untuk memberikan waktu dan materi yang cukup bagi pemegang saham untuk mempelajari dengan baik agenda rapat. Undangan rapat dan seluruh informasi RUPS diungkapkan melalui sarana elektronik seperti melalui situs web korporasi<br><br>The corporation issues the GMS invitation with complete agenda and materials as early as possible (no later than 28 days before the GMS) to provide sufficient time and information for shareholders to properly review the meeting agenda. The meeting invitation and all GMS-related information are disclosed through electronic means, such as the corporation's website. | ✓ X | |
| | | 7.3.1.1 | Dalam materi atas agenda RUPS, korporasi menyampaikan informasi relevan dan lengkap yang diperlukan dalam pengambilan keputusan, termasuk penjelasan dan justifikasi (rationale) atas keputusan yang diusulkan untuk disetujui dalam RUPS.<br><br>In the materials for the GMS agenda, the corporation provides relevant and complete information required for decision-making, including explanations and justifications (rationale) for the proposed resolutions to be approved at the GMS. | ✓ X | **Diterapkan (Apply)**<br><br>HUMI memaparkan materi agenda RUPS pada pemanggilan RUPS yang diadakan pada tanggal 20 Mei 2025<br><br>HUMI presented the GMS agenda materials in the GMS invitation held on May 20, 2025. |
| | 7.3.2 | | Korporasi memiliki dan mengungkapkan aturan dan prosedur yang memfasilitasi pemegang saham dalam berpartisipasi dan memberikan suara secara efektif di RUPS.<br><br>The corporation has and discloses rules and procedures that facilitate shareholders in participating and voting effectively at the General Meeting of Shareholders (GMS). | ✓ X | |
| | | 7.3.2.1 | Korporasi menyediakan infrastruktur yang memungkinkan kehadiran seluruh pemegang saham domestik maupun asing, termasuk investor institusi dalam RUPS.<br><br>The corporation provides infrastructure that enables the attendance of all shareholders, both domestic and foreign, including institutional investors, at the GMS. | ✓ | **Diterapkan (Apply)**<br><br>Perseroan telah menyediakan media yang memudahkan Pemegang Saham baik pemegang saham domestik maupun asing, termasuk investor institusi dalam RUPS untuk menghadiri RUPS perseroan secara fisik maupun fasilitas elektronik dengan mengguakan eASY.KSEI yang disediakan oleh PT Kustodian Sentral Efek (KSEI)<br><br>The Company has provided facilities that enable shareholders, both domestic and foreign, including institutional investors, to attend the GMS either physically or electronically through the eASY.KSEI system provided by PT Kustodian Sentral Efek Indonesia (KSEI). |
| | | 7.3.2.2 | Seluruh anggota Direksi dan anggota Dewan Komisaris hadir dalam RUPS Tahunan.<br><br>All members of the Board of Directors and the Board of Commissioners attend the Annual GMS. | ✓ | **Diterapkan (Apply)**<br><br>RUPS Tahunan dihadiri oleh seluruh anggota Direksi dan Dewan Komisaris<br><br>The Annual GMS is attended by all members of the Board of Directors and the Board of Commissioners. |

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| | | | 7.3.2.3 Ketua Komite Audit, Komite Nominasi dan Remunerasi, Komite Pemantau Manajemen Risiko, serta komite lainnya siap memberikan tanggapan yang berarti atas pertanyaan yang ditujukan kepada mereka dalam RUPS.<br><br>The Chair of the Audit Committee, Nomination and Remuneration Committee, Risk Management Monitoring Committee, and other committees are prepared to provide meaningful responses to questions addressed to them during the GMS. | ✓ | **Diterapkan (Apply)**<br><br>seluruh anggota Dean Komisaris dan Direksi Perseroan termasuk seluruh Ketua Komite Perseroan yang menghadiri RUPST 2023 baik secara langsung maupun sistem elektrinik dan siap memberikan tanggapan yang berarti atas pertanyaan yang dirujukan kepada mereka dalam RUPS, jika diperlukan<br><br>All members of the Board of Commissioners and the Board of Directors of the Company, including all Committee Chairs, attended the 2023 Annual GMS either physically or electronically and were prepared to provide meaningful responses to questions addressed to them during the GMS, if required. |
| | | 7.3.2.4 | Pemegang saham memiliki kesempatan, dalam batas kewajaran, untuk:<br>1. mengajukan pertanyaan dalam RUPS, termasuk pertanyaan yang berkaitan dengan hasil audit eksternal tahunan;<br>2. memasukkan suatu acara ke dalam agenda RUPS; dan<br>3. mengajukan usulan resolusi.<br><br>Shareholders are given reasonable opportunities to:<br>1. ask questions at the GMS, including those related to the results of the annual external audit;<br>2. propose items to be included in the GMS agenda; and<br>3. submit proposed resolutions. | ✓ | **Diterapkan (Apply)**<br><br>Pemegang saham Perseroan memiliki kesempatan untuk mengajukan pertanyaan, memasukkan agenda RUPS sebelum dilakukan, pengumuman RUPS Perseroan dan mengajukan resolusi<br><br>The Company's shareholders have the opportunity to ask questions, propose agenda items prior to the GMS announcement, and submit resolutions. |
| | | 7.3.2.5 | Korporasi memiliki cara atau prosedur teknis pemungutan suara (voting) yang mengedepankan independensi, dan kepentingan pemegang saham, yaitu:<br>1. lokasi RUPS yang mudah diakses sebagian besar pemegang saham;<br>2. pemungutan secara tertutup (poll-voting) dan bukan dengan mengacungkan tangan (show of hands);<br>3. memastikan tidak ada syarat dan prosedur RUPS yang menghambat pemegang saham untuk turut serta mengambil keputusan.<br><br>The corporation has technical procedures for voting that prioritize independence and the interests of shareholders, including:<br>1. a GMS location that is accessible to the majority of shareholders;<br>2. voting conducted by poll (poll-voting) rather than by show of hands;<br>3. ensuring that there are no requirements or procedures that hinder shareholders from participating in decision-making. | ✓ | **Diterapkan (Apply)**<br><br>Perseroan memiliki Kebijakan yang dituangkan dalam Pedoman Rapat Umum Pemegang Saham serta Tata Tertib RUPS yang mengatur lebih lanjut terkait dengan Pengaturan terkait dengan penyelenggaraan lokasi RUPS, Pengaturan atas pemungutan secara tertutup dan bukan dengan mengacungkan tangan dan ketentuan lainnya dalam penyelenggaraan RUPST/ RUPSLB.<br><br>The Company has established policies set out in the General Meeting of Shareholders (GMS) Guidelines and Rules of Procedure, which further regulate arrangements for the GMS venue, poll-based voting instead of show of hands, and other provisions related to the conduct of the Annual GMS/ Extraordinary GMS. |
| | | 7.3.2.6 | Korporasi mengupayakan prosedur pemungutan suara secara elektronik serta mengambil langkah untuk membangun infrastruktur yang memungkinkan pemungutan suara secara elektronik atau menggunakan infrastruktur yang telah tersedia di ekosistem dalam pemungutan suara.<br><br>The corporation endeavors to implement electronic voting procedures and takes steps to build the infrastructure that enables electronic voting or to utilize existing infrastructure within the ecosystem for voting. | ✓ | **Diterapkan (Apply)**<br><br>Prosedur penyelenggaraan RUPS terlampir pada Tata Tertib RUPS yang diselenggarakan pada bulan Mei 2025<br><br>The procedures for conducting the General Meeting of Shareholders (GMS) are outlined in the Rules of Procedure for the GMS held in May 2025. |

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| | | 7.3.2.7 | Setiap pemungutan suara dalam RUPS hanya untuk satu keputusan, tidak ada penggabungan beberapa keputusan ke dalam resolusi yang sama (bundling).<br><br>Each voting process in the General Meeting of Shareholders (GMS) is conducted for a single resolution, with no bundling of multiple decisions into one resolution. | ✓ | **Diterapkan (Apply)**<br><br>Perseroan dalam menylenggarakan RUPST dan RUPSLB dalam melakukan pemungutan suara keputusan RUPST/RUPSLB tidak melakukan penggabungan beberapa keputusan ke dalam resolusi yang sama, keputusan RUPSLB dan RUPST dilakukan secara terpisah<br><br>In conducting the Annual GMS and Extraordinary GMS, the Company ensures that voting is carried out without combining multiple decisions into a single resolution. Resolutions in the Annual GMS and Extraordinary GMS are made separately. |
| | | 7.3.2.8 | Korporasi menunjuk pihak independen (pengawas/ inspektur) untuk menghitung dan/atau mengesahkan suara dalam RUPS dan mengungkapkannya dalam risalah RUPS.<br><br>The corporation appoints an independent party (supervisor/inspector) to count and/or validate votes at the General Meeting of Shareholders (GMS) and discloses this in the GMS minutes. | ✓ | **Diterapkan (Apply)**<br><br>Dalam melaksanakan RUPST/RUPSLB, pihak Perseroan menunjuk pihak independen untuk menghitung dan mengesahkan suara dalam RUPS yang dituangkan ke dalam risalah RUPS.<br><br>dalam hal ini Perseroan menunjuk PT EDII dan Notaris sebagai pihak Independen dalam melakukan perhitungan suara RUPTS/ RUPSLB<br><br>In conducting the Annual GMS/Extraordinary GMS, the Company appoints an independent party to count and validate votes at the GMS, which is documented in the GMS minutes.<br><br>In this regard, the Company has appointed PT EDII and a Notary as independent parties to conduct the vote counting at the Annual GMS/Extraordinary GMS. |
| | | 7.3.2.9 | Jika resolusi yang disetujui oleh pemegang saham pengendali bertentangan dengan sebagian besar suara pemegang saham nonpengendali, maka pasca RUPS, korporasi mengungkapkan tindakan apa yang diambil untuk memahami dan menanggapi hal yang menjadi perhatian pemegang saham nonpengendali yang menyebabkannya memberikan suara yang berbeda dari pemegang saham pengendali.<br><br>If a resolution approved by the controlling shareholders is opposed by a majority of the non-controlling shareholders, the corporation, after the GMS, discloses the actions taken to understand and respond to the concerns of the non-controlling shareholders that led them to vote differently from the controlling shareholders. | ✓ | **Diterapkan (Apply)**<br><br>Perseroan mengungkapkan seluruh pertanyaan dan/atau perbedaan pendapat dari pemegang saham pada ringkasan risalah RUPS Perseroan<br><br>The Company discloses all questions and/ or differing opinions from shareholders in the summary of the Company's GMS minutes. |
| | 7.3.3 | Pemegang saham berpartisipasi efektif dalam menetapkan penunjukan anggota Direksi dan Dewan Komisaris.<br><br>Shareholders effectively participate in determining the appointment of members of the Board of Directors and the Board of Commissioners. | | ✓ X | |

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| | | 7.3.3.1 | Dewan Komisaris melalui Komite Nominasi dan Remunerasi melakukan pemeriksaan yang mendalam atas kandidat Direktur dan Komisaris serta menyampaikan semua informasi relevan yang material mengenai kandidat kepada pemegang saham dalam proses pemilihan anggota dewan. Informasi yang diungkapkan termasuk informasi mengenai jabatan Direktur atau Komisaris di korporasi lain, dan apakah mereka dinilai independen dari sudut pandang korporasi.<br><br>The Board of Commissioners, through the Nomination and Remuneration Committee, conducts a thorough assessment of candidates for Directors and Commissioners and provides all relevant and material information regarding the candidates to shareholders in the board member selection process. The disclosed information includes positions held as Directors or Commissioners in other corporations, and whether they are considered independent from the corporation's perspective. | ✓ | **Diterapkan (Apply)**<br><br>Dewan Komisaris melalui Komite Nominasi dan Remunerasi sebagaimaan tertuang dalam Piagam Komite Nominasi dan Remunerasi Perseroan, salah satunya adalah memberikan usulan calon yang memenuhi syarat sebagai anggota Direksi dan/atau anggota Dewan Komisaris kepada Dewan Komisaris untuk disampaikan kepada RUPS.<br><br>As stipulated in the Company's Nomination and Remuneration Committee Charter, one of the roles of the Nomination and Remuneration Committee is to propose candidates who meet the requirements to serve as members of the Board of Directors and/or the Board of Commissioners to the Board of Commissioners, to be submitted to the GMS. |
| | | 7.3.3.2 | Direktur dan Komisaris dicalonkan untuk pemilihan setidaknya sekali setiap tiga tahun atau lima tahun bagi korporasi yang peraturannya mengharuskan lima tahun. Akan lebih baik jika pencalonan dilakukan setiap setahun sekali.<br><br>Directors and Commissioners are nominated for election at least once every three years, or every five years for corporations whose regulations require a five-year term. It is preferable for nominations to be conducted annually. | ✓ | **Diterapkan (Apply)**<br><br>Pemilihan dan pengangkatan anggota Dewan Komisaris dan Direksi Perseroan dilakukan untuk masa jabatan 5 (lima) tahun sekali sesuai ketentuan Anggaran Dasar.<br><br>The election and appointment of members of the Company's Board of Commissioners and Board of Directors are carried out for a term of 5 (five) years in accordance with the provisions of the Articles of Association. |
| | | 7.3.3.3 | Pemegang saham melakukan pemungutan suara terpisah untuk tiap-tiap kandidat Direktur dan Komisaris.<br><br>Shareholders vote separately for each candidate for Director and Commissioner. | ✗ | **Tidak diterapkan (Not Applicable)**<br><br>Pemungutan suara utuk kandidat Direktur dan/atau dewan komisaris masih dilakukan dalam satu agenda yang sama dan belum dilakukan secara terpisah<br><br>Voting for candidates for Directors and/or members of the Board of Commissioners is still conducted under a single agenda and has not yet been carried out separately. |
| | 7.3.4 | Korporasi memastikan transparansi dan akuntabilitas auditor eksternal di RUPS.<br><br>The corporation ensures the transparency and accountability of the external auditor at the General Meeting of Shareholders (GMS). | | ✓ ✗ | |
| | | 7.3.4.1 | Dalam panggilan RUPS, korporasi mengidentifikasi dan menginformasikan calon auditor eksternal yang akan ditunjuk atau ditunjuk kembali dalam RUPS.<br><br>In the GMS invitation, the corporation identifies and informs the proposed external auditor to be appointed or reappointed at the GMS. | ✓ | **Diterapkan (Apply)**<br><br>Penunjukan auditor eksternal Perseroan dilakukan secara transparan melalui Rapat Umum Pemegang Saham (RUPS) Perseroan. Perseroan telah mengungkapkan informasi auditor eksternal yang akan ditunjuk untuk dimintakan persetujuan melalui RUPS<br><br>The appointment of the Company's external auditor is conducted transparently through the Company's General Meeting of Shareholders (GMS). The Company has disclosed information regarding the external auditor to be appointed for approval at the GMS. |
| | | 7.3.4.2 | Korporasi memastikan bahwa auditor eksternal menghadiri RUPS dan berkewajiban menjawab pertanyaan dari pemegang saham terkait dengan audit atas laporan keuangan.<br><br>The corporation ensures that the external auditor attends the GMS and is obligated to respond to shareholders' questions related to the audit of financial statements. | ✓ | **Diterapkan (Apply)**<br><br>Auditor Eksternal turut serta menghadiri RUPST dan RUPSLB perseroan yang diselenggarakan pada bulan Mei 2025<br><br>The external auditor attended the Company's Annual GMS and Extraordinary GMS held in May 2025. |

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| | 7.3.5 | | Penyampaian hasil pemungutan suara dan ringkasan risalah RUPS secara lengkap diumumkan ke publik pada hari kerja berikutnya.<br><br>The disclosure of voting results and the summary of the General Meeting of Shareholders (GMS) minutes is fully announced to the public on the next working day. | ✓ | |
| | | 7.3.5.1 | Risalah RUPS diinformasikan kepada pemegang saham selambat-lambatnya 30 hari kerja setelah RUPS.<br><br>The minutes of the GMS are provided to shareholders no later than 30 working days after the GMS. | ✓ | **Diterapkan (Apply)**<br><br>Penyampaian hasil pemungutan suara dilakukan selambat-lambatnya 1 (satu) hari kerja berikutnya setelah penyelenggaraan RUPS<br><br>The disclosure of voting results is carried out no later than 1 (one) working day after the GMS is held. |
| | | 7.3.5.2 | Risalah RUPS memuat pertanyaan yang diajukan oleh pemegang saham dan jawaban yang diberikan oleh pimpinan rapat atau pihak yang menjawab.<br><br>The minutes of the GMS include questions raised by shareholders and the responses provided by the chair of the meeting or the relevant responding party. | ✓ | **Diterapkan (Apply)**<br><br>Risalah RUPS memuat pertanyaan yang diajukan oleh Pemegang Saham dan tanya jawab yang diberikan oleh pimpinan rapat atau pihak yang menjawab<br><br>The minutes of the GMS include questions raised by shareholders and the responses provided by the chair of the meeting or the relevant responding party. |
| | | 7.3.5.3 | Penyelenggaraan RUPS, beserta semua materi rapat, laporan dan dokumen terkait yang meliputi antara lain laporan tahunan dan hasil pemungutan suara, termasuk agenda rapat yang bersangkutan dimuat di laman atau media digital komunikasi resmi korporasi dan tersedia selama paling tidak 10 (sepuluh) tahun.<br><br>The conduct of the GMS, along with all meeting materials, reports, and related documents, including, among others, the annual report and voting results, as well as the relevant meeting agenda, are published on the corporation's official website or digital communication media and are available for at least 10 (ten) years. | ✓ | **Diterapkan (Apply)**<br><br>Ringkasan Risalah Rapat, Laporan Tahunan dan hasil keputusan Rapat Umum Pemegang Saham Tahunan dan/atau Luar biasa dapat diakses melalui website dan/atau website KI IDX<br><br>The summary of meeting minutes, annual reports, and the resolutions of the Annual and/or Extraordinary General Meeting of Shareholders can be accessed through the Company's website and/or the IDX website. |
| **8.** | **Pemangku Kepentingan Lainnya**<br>Other Stakeholders | | | | |
| | **8.1** | **Keterlibatan Pemangku Kepentingan Kunci (stakeholder engagement)**<br>Key Stakeholder Engagement | | | |
| | | 8.1.1 | Korporasi melalui Sekretaris Korporasi melaksanakan komunikasi yang regular, transparan dan efektif dengan pemangku kepentingan kunci serta melibatkan mereka untuk memahami harapan dan keluhan mereka serta dampak korporasi terhadap mereka.<br><br>The corporation, through the Corporate Secretary, conducts regular, transparent, and effective communication with key stakeholders and engages them to understand their expectations, concerns, and the corporation's impact on them. | ✓ ✗ | |
| | | 8.1.1.1 | Korporasi mengungkapkan proses dalam mengidentifikasi dan memilih pemangku kepentingan kunci yang akan dilibatkan.<br><br>The corporation discloses the process of identifying and selecting key stakeholders to be engaged. √ Implemented | ✓ | **Diterapkan (Apply)**<br><br>Sekretaris Perusahaan melakukan proses komunikasi yang regular, transaparan dengan pemangku kepentingan kunci serta melibatkan mereka untuk memahami harapan dan kelihan mereka serta dampak korporasi terhadap mereka yang telah diungkapkan di dalam Laporan keberlanjutan Perseroan.<br><br>The Corporate Secretary conducts regular and transparent communication with key stakeholders and engages them to understand their expectations and concerns, as well as the corporation's impact on them, as disclosed in the Company's sustainability report. |

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| | | 8.1.1.2 | Korporasi mengungkapkan pendekatan dan kegiatan dalam menangani keterlibatan pemangku kepentingan kunci termasuk frekuensinya berdasarkan jenis dan kelompok pemangku kepentingan kunci.<br><br>The corporation discloses the approach and activities in managing key stakeholder engagement, including the frequency based on the type and group of key stakeholders. | ✓ | **Diterapkan (Apply)**<br><br>Perseroan telah mengungkapkan pendekatan dan kegiatan dalam menangani keterlibatan pemangku kepentingan kunci berdasarkan tingkat keterlibatan dan tingkat interaksi dengan pengidentifikasian yang menggunakan metode FGD untuk kemudian dikelompokan menjadi beberapa kategori pemangku kepentingan kunci<br><br>The Company has disclosed its approach and activities in managing key stakeholder engagement based on the level of engagement and interaction, using identification through the FGD method, which is then categorized into several groups of key stakeholders. |
| | | 8.1.1.3 | Korporasi menyediakan saluran yang dapat digunakan para pemangku kepentingan kunci (misalnya pelanggan, pemasok, masyarakat umum, dll) untuk menyampaikan pendapat dan masukan, menyuarakan keluhan dan/atau pengaduan mereka atas kemungkinan pelanggaran hak-hak mereka.<br><br>The corporation provides channels that can be used by key stakeholders (e.g., customers, suppliers, the general public, etc.) to express opinions and feedback, as well as to raise complaints and/or grievances regarding potential violations of their rights. | ✓ | **Diterapkan (Apply)**<br><br>Perseroan telah menyediakan saluran penanganan keluhan atau pengaduan yang dapat digunakan para pemangku kepentingan kunci melalui sistem whistleblowing, apabila terdapat dugaan pelnggaran terhadap hak-hak para pemangkui kepentingan kunci<br><br>The Company has provided complaint and grievance handling channels that can be used by key stakeholders through a whistleblowing system, in the event of alleged violations of stakeholders' rights. |
| | | 8.1.1.4 | Korporasi mengungkapkan pandangan, masukan dan keluhan signifikan yang<br>disampaikan para pemangku kepentingan kunci yang diperoleh dari keterlibatan<br>pemangku kepentingan kunci, termasuk:<br>1. respon korporasi; dan<br>2. kelompok pemangku kepentingan kunci yang menyampaikan pandangan dan masukan.<br><br>The corporation discloses significant views, feedback, and complaints submitted by key stakeholders obtained through stakeholder engagement, including:<br>1. the corporation's response; and<br>2. the key stakeholder groups that provided the views and feedback. | ✓ | **Diterapkan (Apply)** |
| **8.2** | **Integrasi Keberlanjutan dalam Model Bisnis**<br>Integration of Sustainability into the Business Model | | | | |
| | 8.2.1 | | Dewan Komisaris bersama-sama dengan Direksi bertanggung jawab, akuntabel dan transparan atas governansi keberlanjutan, termasuk menetapkan strategi, prioritas, dan target keberlanjutan korporasi. Direksi dan Dewan Komisaris memasukkan pertimbangan keberlanjutan ketika menjalankan perannya, termasuk antara lain dalam pengembangan dan implementasi strategi korporasi, rencana bisnis, rencana aksi utama dan manajemen risiko.<br><br>The Board of Commissioners, together with the Board of Directors, is responsible, accountable, and transparent in sustainability governance, including setting the corporation's sustainability strategy, priorities, and targets. The Board of Directors and the Board of Commissioners incorporate sustainability considerations in performing their roles, including, among others, in the development and implementation of corporate strategy, business plans, key action plans, and risk management. | ✓ ✗ | |

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| | | | | | **Diterapkan (Apply)** |
| | | 8.2.1.1 | Direksi memastikan bahwa strategi, prioritas dan target keberlanjutan korporasi serta kinerja terhadap target ini dikomunikasikan kepada para pemangku kepentingan.<br><br>The Board of Directors ensures that the corporation's sustainability strategy, priorities, and targets, as well as performance against these targets, are communicated to stakeholders. | ✓ | bahwa strategi, prioritas dan target keberlanjutan korporasi serta kinerja terhadap target perseroan diungkapkan dan dikomunikasikan kepada para pemangku kepentingan melalui publikasi laporan keberlanjutan<br><br>The corporation's sustainability strategy, priorities, and targets, as well as performance against these targets, are disclosed and communicated to stakeholders through the publication of the sustainability report. |
| | | 8.2.1.2 | Direksi dan Dewan Komisaris senantiasa mengikuti dan memahami masalah keberlanjutan yang relevan bagi korporasi dan bisnisnya.<br><br>The Board of Directors and the Board of Commissioners continuously follow and understand sustainability issues relevant to the corporation and its business. | ✓ X | |
| | | 8.2.1.3 | Evaluasi kinerja Direksi dan Dewan Komisaris mencakup kinerja mereka dalam mengawasi dan menangani risiko serta peluang yang signifikan tentang keberlanjutan korporasi.<br><br>The performance evaluation of the Board of Directors and the Board of Commissioners includes their performance in overseeing and addressing significant sustainability-related risks and opportunities. | ✓ X | |
| | | 8.2.1.4 | Direksi menunjuk seseorang dalam manajemen yang berperan khusus dalam mengelola secara strategik keberlanjutan, termasuk mengintegrasikan pertimbangan keberlanjutan dalam kegiatan korporasi.<br><br>The Board of Directors appoints a member of management with a specific role in strategically managing sustainability, including integrating sustainability considerations into corporate activities. | ✓ X | |
| **8.3** | **Perlindungan terhadap Pemangku Kepentingan**<br>Protection of Stakeholders | | | | |
| | 8.3.1 | | Direksi memastikan dan mengungkapkan bahwa operasi korporasi mencerminkan penerapan standar etika, tanggung jawab sosial dan lingkungan yang tinggi di seluruh korporasi dan memastikan bahwa kebijakan dan prosedur yang tepat diterapkan untuk menghormati serta mematuhi hak-hak pemangku kepentingan.<br><br>The Board of Directors ensures and discloses that the corporation's operations reflect the implementation of high standards of ethics, social and environmental responsibility across the organization, and ensures that appropriate policies and procedures are in place to respect and comply with the rights of stakeholders. | ✓ X | |

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| | | 8.3.1.1 | Korporasi menjalankan dan mengungkapkan kebijakan tentang tanggung jawab korporasi kepada pelanggan termasuk antara lain mempertimbangkan keamanan informasi pelanggan, etika dan perilaku penjualan, layanan purna jual sesuai dengan umur produk/masa layanan, serta menindaklanjuti tingkat kepuasan pelanggan untuk meningkatkan kualitas produk dan layanan. Iklan dan hubungan masyarakat harus mempromosikan konsumsi yang bertanggung jawab dan dilakukan secara bertanggung jawab, termasuk menghindari penyesatan pelanggan, atau menyebabkan kesalahpahaman tentang produk dan layanan yang ditawarkan oleh korporasi.<br><br>The corporation implements and discloses policies regarding its responsibility to customers, including, among others, consideration of customer information security, sales ethics and conduct, after-sales service in accordance with product lifespan/service period, and follow-up on customer satisfaction levels to improve the quality of products and services. Advertising and public relations must promote responsible consumption and be carried out responsibly, including avoiding misleading customers or causing misunderstandings about the products and services offered by the corporation. | ✓ ✗ | |
| | | 8.3.1.2 | Korporasi menjalankan dan mengungkapkan kebijakan yang meliputi kriteria dalam pemilihan pemasok, mekanisme pengadaan yang transparan, upaya peningkatan kemampuan pemasok, dan pemenuhan hak-hak yang berkaitan dengan pemasok. Korporasi juga memiliki kebijakan yang mendorong dan memantau pemasok untuk menghormati hak asasi manusia, menjalankan tanggung jawab sosial dan lingkungan, memperlakukan karyawan, staf, dan pekerja mereka secara adil, serta memastikan bahwa pemasok telah menerapkan kebijakan dan prosedur bisnis yang berkelanjutan dan berbasis nilai berkelanjutan.<br><br>The corporation implements and discloses policies covering criteria for supplier selection, transparent procurement mechanisms, efforts to enhance supplier capabilities, and the fulfillment of supplier-related rights. The corporation also has policies that encourage and monitor suppliers to respect human rights, carry out social and environmental responsibilities, treat their employees, staff, and workers fairly, and ensure that suppliers have implemented sustainable, value-based business policies and procedures. | ✓ | **Diterapkan (Apply)**<br><br>Perseroan telah memiliki kebijakan dan telah menjalankan kebijakan terkait dengan Pihak Ketiga untuk penyediaan barang dan jasa<br><br>The Company has established and implemented policies related to third parties for the procurement of goods and services. |
| | | 8.3.1.3 | Korporasi menjalankan dan mengungkapkan tanggung jawab sosial dengan menerapkan pengetahuan dan pengalaman bisnis korporasi untuk mengembangkan dan menghasilkan kegiatan tanggung jawab sosial yang secara kongkrit memberikan nilai tambah bagi masyarakat termasuk mendorong kemandirian masyarakat.<br><br>The corporation implements and discloses social responsibility by applying its business knowledge and experience to develop and carry out social responsibility initiatives that concretely create added value for the community, including promoting community self-reliance. | ✓ | **Diterapkan (Apply)** |

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|---|---|---|---|---|---|
| | | 8.3.1.4 | Korporasi menjalankan dan mengungkapkan tanggung jawab lingkungan dengan mencegah, mengurangi, dan mengelola hal-hal berdampak negatif terhadap lingkungan dari semua aspek operasi korporasi, termasuk dalam penggunaan:<br>1. bahan baku;<br>2. energi;<br>3. penggunaan air;<br>4. pemanfaatan sumber daya terbarukan;<br>5. pemanfaatan serta rehabilitasi keanekaragaman hayati, pengelolaan limbah dan penurunan dampak gas rumah kaca serta emisi karbon.<br><br>The corporation implements and discloses environmental responsibility by preventing, reducing, and managing negative impacts on the environment across all aspects of its operations, including in the use of:<br>1. raw materials;<br>2. energy;<br>3. water usage;<br>4. utilization of renewable resources;<br>5. utilization and rehabilitation of biodiversity, waste management, and the reduction of greenhouse gas impacts and carbon emissions. | ✓ | **Diterapkan (Apply)**<br><br>Perseroan telah menjalankan dan mengungkapkan tanggung jawab lingkungan dengan mencegah, mengurangi dan mengelola hal-hal berdampak negatif terhadap lingkungan dari semua aspek korporasi<br><br>The Company has implemented and disclosed environmental responsibility by preventing, reducing, and managing negative environmental impacts across all aspects of its operations. |
| | | 8.3.1.5 | Korporasi melaksanakan dan mengungkapkan kebijakan persaingan yang sehat dengan mengedepankan perilaku bisnis yang etis dan tidak melakukan praktik anti persaingan untuk mendapatkan atau melindungi posisi pasar.<br><br>The corporation implements and discloses a fair competition policy by upholding ethical business conduct and refraining from anti-competitive practices to obtain or maintain market position. | ✓ | **Belum diterapkan (Not Applicable)**<br><br>Perseroan dalam hal ini mempunyai kebijakan atas persaingan yang sehat<br><br>Namun Perseroan telah melakukan praktik persaingan yang sehat dimana Perseroan menerapkan asa cabotage yang memberi peluang untuk menekan persaingan dari pemain asing dalam leloang pengadaan (persewaan) kapal di mana pemain lokal telah mampu untuk menyediakan kapal dengan spesifikasi tertentu sebagaiman yang telah dituangkan dalam Laporan Tahunan Perseroan<br><br>In this regard, the Company has a policy on fair competition.<br>However, the Company has applied fair competition practices by implementing the cabotage principle, which provides opportunities to limit competition from foreign players in ship procurement (leasing) tenders, where local players are capable of providing vessels with the required specifications, as disclosed in the Company's Annual Report. |
| | | 8.3.1.6 | Direksi memiliki kebijakan guna melindungi hak para kreditur.<br>1. Dewan Komisaris mengawasi dan Direksi memonitor likuiditas dan solvabilitas keuangan korporasi.<br>2. Direksi memastikan bahwa risiko terhadap posisi keuangan atau kesulitan keuangan segera teridentifikasi, dikelola, dimitigasi serta dilaporkan. Dewan Komisaris memantau penanganan Direksi atas risiko atau kesulitan keuangan dan menerima laporan rutin.<br><br>The Board of Directors has policies to protect the rights of creditors.<br>1. The Board of Commissioners supervises, and the Board of Directors monitors the corporation's financial liquidity and solvency.<br>2. The Board of Directors ensures that risks to the financial position or financial distress are promptly identified, managed, mitigated, and reported. The Board of Commissioners oversees the Board of Directors' handling of such risks or financial difficulties and receives regular reports. | ✓ | **Diterapkan (Apply)**<br><br>Perseroan selalu mengikuti ketentuan peraturan perundang-undangan yang berlaku dan Anggaran Dasar untuk memenuhi dan melindungi setiap hak kreditur.<br><br>Perseroan dalam hal ini telah mengatur lebih lanjut yang dituangkan dalam kebijakan pemenuhan hak-hak dengan Kreditur.<br><br>The Company consistently complies with prevailing laws and regulations as well as its Articles of Association to fulfill and protect the rights of creditors.<br><br>In this regard, the Company has further stipulated provisions in a policy governing the fulfillment of creditors' rights. |

| Prinsip<br>Principle | Rekomendasi<br>Recommendation | Panduan<br>Guidelines | Uraian<br>Description | Apply or Explain | Keterangan Penerapan<br>Implementation Notes |
|---|---|---|---|---|---|
| | 8.3.2 | Direksi mendorong karyawan bekerja untuk kepentingan jangka panjang korporasi dan mengedepankan keberlanjutan.<br><br>The Board of Directors encourages employees to work in the long-term interests of the corporation and to prioritize sustainability. | | ✓ ✗ | |
| | | 8.3.2.1 | Korporasi memiliki kebijakan pemberian insentif jangka panjang kepada karyawan, yang mendorong penciptaan nilai yang berkelanjutan.<br><br>The corporation has a policy for granting long-term incentives to employees, which encourages the creation of sustainable value. | ✓ | **Diterapkan (Apply)**<br><br>Perseroan telah memiliki kebijakan pemberian insentif jangka panjang agar dapat meningkatkan produktivitas, prestasi kerja dan motivasi kerja karyawan bagi karyawan perseroan.<br><br>The Company has established a long-term incentive policy to enhance employee productivity, performance, and work motivation. |
| | | 8.3.2.2 | Remunerasi berbasis kinerja untuk karyawan harus memperhatikan unsur risiko, termasuk mengukur imbal hasil yang disesuaikan dengan risiko (risk-adjusted return), untuk memastikan bahwa tidak ada insentif yang diberikan untuk pengambilan risiko yang tidak diinginkan.<br><br>Performance-based remuneration for employees must take into account risk factors, including measuring risk-adjusted return, to ensure that no incentives are provided for undesirable risk-taking. | ✓ | **Diterapkan (Apply)**<br><br>Penentuan remunarsi perseroan telah memasukan faktor risiko<br><br>The determination of the Company's remuneration has incorporated risk factors. |
| | | 8.3.2.3 | Direksi mengelola dengan baik benturan kepentingan yang mungkin timbul antara karyawan sebagai penerima manfaat dana pensiun dengan korporasi sebagai pengelola dana pensiun.<br><br>The Board of Directors properly manages potential conflicts of interest that may arise between employees as beneficiaries of pension funds and the corporation as the manager of pension funds. | ✓ | **Diterapkan (Apply)**<br><br>Perseroan mengikutsertakan seluruh karyawan dalam program jaminan pensiun BPJS Ketenagakerjaan<br><br>The Company enrolls all employees in the pension security program of BPJS Ketenagakerjaan. |
| | | 8.3.2.4 | Direksi memastikan korporasi memiliki program pengembangan dan manajemen sumber daya manusia yang efektif untuk memastikan bahwa korporasi memiliki karyawan dalam jumlah yang memadai dan yang berpengetahuan, terampil, dan berpengalaman.<br><br>The Board of Directors ensures that the corporation has effective Human Capital development and management programs to ensure that it has an adequate number of employees who are knowledgeable, skilled, and experienced. | ✓ | **Diterapkan (Apply)**<br><br>Sekretaris Perusahaan pada aspek Human Capital melaksanakan salah satunya adalah program pengembangan karyawan melalui pelatihan dengan berbagai topik baik teknis maipun manajerial untuk setiap jabatan<br><br>The Corporate Secretary, in the Human Capital aspect, implements, among others, employee development programs through training with various topics, both technical and managerial, for each position. |
| | | 8.3.2.5 | Pada saat mengisi posisi manajerial dalam korporasi, Direksi mempertimbangkan unsur keberagaman, nondiskriminatif dan memberikan kesempatan yang sama kepada semua calon tanpa membedakan suku, agama, ras, golongan, dan jender. Kebijakan keberagaman tersebut disertai dengan tujuan yang terukur.<br><br>In filling managerial positions within the corporation, the Board of Directors considers diversity, applies non-discriminatory principles, and provides equal opportunities to all candidates without distinction of ethnicity, religion, race, group, or gender. This diversity policy is accompanied by measurable objectives. | ✓ | **Diterapkan (Apply)**<br><br>Perseroan memiliki kebijakan dan keberagaman, non diskriminatif dan memberikan kesempatan yang sama kepada semua calon tanpa membedakan suku, agam ras, golongan dan gender yaitu tertuang dalam kebijakan keberagaman direksi dan dewan komisaris<br><br>The Company has a diversity policy that is non-discriminatory and provides equal opportunities to all candidates without distinction of ethnicity, religion, race, group, or gender, as stipulated in the diversity policy of the Board of Directors and the Board of Commissioners. |

06

# Laporan Keuangan

Consolidated Financial Report





# PT Humpuss Maritim Internasional Tbk.
# dan entitas anaknya/and its subsidiaries

Laporan keuangan konsolidasian
tanggal 31 Desember 2025
serta untuk tahun yang berakhir pada tanggal tersebut
beserta laporan auditor independen/
Consolidated financial statements
as of December 31, 2025
and for the year then ended
with independent auditor's reports

*The original consolidated financial statements included herein are in the Indonesian language.*

**PT HUMPUSS MARITIM INTERNASIONAL Tbk.**
**DAN ENTITAS ANAKNYA**
**LAPORAN KEUANGAN KONSOLIDASIAN**
**TANGGAL 31 DESEMBER 2025**
**SERTA UNTUK TAHUN YANG BERAKHIR PADA TANGGAL TERSEBUT**
**BESERTA LAPORAN AUDITOR INDEPENDEN**

***PT HUMPUSS MARITIM INTERNASIONAL Tbk.***
***AND ITS SUBSIDIARIES***
***CONSOLIDATED FINANCIAL STATEMENTS***
***AS OF DECEMBER 31, 2025***
***AND FOR THE YEAR THEN ENDED***
***WITH INDEPENDENT AUDITOR'S REPORT***

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**********

**SURAT PERNYATAAN DIREKSI TENTANG TANGGUNG JAWAB ATAS LAPORAN KEUANGAN KONSOLIDASIAN TANGGAL 31 DESEMBER 2025 DAN UNTUK TAHUN YANG BERAKHIR PADA TANGGAL TERSEBUT**

**PT HUMPUSS MARITIM INTERNASIONAL Tbk. DAN ENTITAS ANAK**

***STATEMENT OF DIRECTORS REGARDING THE RESPONSIBILITY FOR THE CONSOLIDATED FINANCIAL STATEMENTS AS OF DECEMBER 31, 2025 AND FOR THE YEAR THEN ENDED***

***PT HUMPUSS MARITIM INTERNASIONAL Tbk. AND ITS SUBSIDIARIES***

| | | | | |
|---|---|---|---|---|
| Kami, yang bertanda tangan di bawah ini | : | | : | *We, the undersigned below:* |
| 1. Nama | : | I Gusti Ngurah Askhara Danadiputra | : | *Name* |
| Alamat kantor | : | Mangkuluhur City Tower One 27th Floor<br>Jl. Jend. Gatot Subroto Kav.. 1 – 3, Jakarta Selatan, 12930 | : | *Office address* |
| Alamat domisili atau sesuai KTP | : | Jl. Sunan Derajat No. 52, RT 008/RW 005, Kelurahan Jati, Kecamatan Pulo Gadung, Jakarta Timur | : | *Domicile address or address according to ID* |
| Nomor telepon | : | 021-50933159 | : | *Telephone number* |
| Jabatan | : | Direktur Utama/*President Director* | : | *Title* |
| 2. Nama | : | Indra Yurana Sugiatro | : | *Name* |
| Alamat kantor | : | Mangkuluhur City Tower One 27th Floor<br>Jl. Jend. Gatot Subroto Kav.. 1 – 3, Jakarta Selatan 12930 | : | *Office address* |
| Alamat domisili atau sesuai KTP | : | Jl. Gunawarman No 1, RT 006/RW 003, Kelurahan Selong, Kecamatan Kebayoran Baru, Jakarta Selatan | : | *Domicile address or address according to ID* |
| Nomor telepon | : | 021-50933159 | : | *Telephone number* |
| Jabatan | : | Direktur/*Director* | : | *Title* |

menyatakan bahwa: *declare that:*

1. Kami bertanggung jawab atas penyusunan dan penyajian laporan keuangan konsolidasian PT Humpuss Maritim Internasional Tbk. ("Perseroan") dan entitas anak;
2. Laporan keuangan konsolidasian Perseroan dan entitas anak telah disusun dan disajikan sesuai dengan Standar Akuntansi Keuangan di Indonesia;
3. a. Semua informasi dalam laporan keuangan konsolidasian Perseroan dan entitas anak telah dimuat secara lengkap dan benar; dan
   b. Laporan keuangan konsolidasian Perseroan dan entitas anak tidak mengandung informasi atau fakta material yang tidak benar, dan tidak menghilangkan informasi atau fakta material;
4. Kami bertanggung jawab atas sistem pengendalian internal dalam Perseroan dan entitas anak.

1. *We are responsible for the preparation and presentation of the consolidated financial statements of PT Humpuss Maritim Internasional Tbk. ("the Company") and its subsidiaries;*
2. *The consolidated financial statements of the Company and its subsidiaries have been prepared and presented in accordance with Indonesian Financial Accounting Standards;*
3. *a. All information in the consolidated financial statements of the Company and its subsidiaries have been fully disclosed in a complete and truthful manner; and*
   *b. The consolidated financial statements of the Company and its subsidiaries do not contain any incorrect information or material fact, nor do they omit any information or material fact;*
4. *We are responsible for the internal control system of the Company and its subsidiaries.*

Demikian pernyataan ini dibuat dengan sebenarnya. *This statement is made truthfully.*

Jakarta, 9 Juni 2026/ *Jakarta, June 9, 2026*

Atas nama dan mewakili Direksi/ *for and on behalf of the Directors*

METERAI TEMPEL 378DANX275916372

**I Gusti Ngurah Askhara Danadiputra**
Direktur Utama/*President Director*

**Indra Yurana Sugiarto**
Direktur/*Director*

Shape the future with confidence

KAP Purwanto Susanti dan Surja

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Jakarta 12190, Indonesia

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The original report included herein is in the Indonesian language.

Laporan Auditor Independen

Laporan No. 01582/2.1505/AU.1/06/1294-5/1/VI/2026

Pemegang Saham, Dewan Komisaris, dan Direksi
PT Humpuss Maritim Internasional Tbk.

Opini

Kami telah mengaudit laporan keuangan konsolidasian PT Humpuss Maritim Internasional Tbk. "Perseroan" dan entitas anaknya (secara kolektif disebut sebagai "Grup") terlampir, yang terdiri dari laporan posisi keuangan konsolidasian tanggal 31 Desember 2025, serta laporan laba rugi dan penghasilan komprehensif lain konsolidasian, laporan perubahan ekuitas konsolidasian, dan laporan arus kas konsolidasian untuk tahun yang berakhir pada tanggal tersebut, serta catatan atas laporan keuangan konsolidasian, termasuk informasi kebijakan akuntansi material.

Menurut opini kami, laporan keuangan konsolidasian terlampir menyajikan secara wajar, dalam semua hal yang material, posisi keuangan konsolidasian Grup tanggal 31 Desember 2025, serta kinerja keuangan dan arus kas konsolidasiannya untuk tahun yang berakhir pada tanggal tersebut, sesuai dengan Standar Akuntansi Keuangan di Indonesia.

Basis opini

Kami melaksanakan audit kami berdasarkan Standar Audit yang ditetapkan oleh Institut Akuntan Publik Indonesia ("IAPI"). Tanggung jawab kami menurut standar tersebut diuraikan lebih lanjut dalam paragraf Tanggung Jawab Auditor terhadap Audit atas Laporan Keuangan Konsolidasian pada laporan kami. Kami independen terhadap Grup berdasarkan ketentuan etika yang relevan dalam audit kami atas laporan keuangan konsolidasian di Indonesia, dan kami telah memenuhi tanggung jawab etika lainnya berdasarkan ketentuan tersebut. Kami yakin bahwa bukti audit yang telah kami peroleh adalah cukup dan tepat untuk menyediakan suatu basis bagi opini kami.

Independent Auditor's Report

Report No. 01582/2.1505/AU.1/06/1294-5/1/VI/2026

The Shareholders and the Boards of Commissioners and Directors
PT Humpuss Maritim Internasional Tbk.

Opinion

We have audited the accompanying consolidated financial statements of PT Humpuss Maritim Internasional Tbk. (the "Company") and its subsidiaries (collectively referred to as the "Group"), which comprise the consolidated statement of financial position as of December 31, 2025, and the consolidated statement of profit or loss and other comprehensive income, consolidated statement of changes in equity, and consolidated statement of cash flows for the year then ended, and notes to the consolidated financial statements, including material accounting policy information.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2025, and its consolidated financial performance and cash flows for the year then ended, in accordance with Indonesian Financial Accounting Standards.

Basis for opinion

We conducted our audit in accordance with Standards on Auditing established by the Indonesian Institute of Certified Public Accountants ("IICPA"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements paragraph of our report. We are independent of the Group in accordance with the ethical requirements relevant to our audit of the consolidated financial statements in Indonesia, and we have fulfilled our other ethical responsibilities in accordance with such requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Laporan Auditor Independen (lanjutan)

Laporan No. 01582/2.1505/AU.1/06/1294-5/1/VI/2026 (lanjutan)

Hal audit utama

Hal audit utama adalah hal-hal yang, menurut pertimbangan profesional kami, merupakan hal yang paling signifikan dalam audit kami atas laporan keuangan konsolidasian periode kini. Hal audit utama tersebut disampaikan dalam konteks audit kami atas laporan keuangan konsolidasian secara keseluruhan, dan dalam merumuskan opini kami atas laporan keuangan konsolidasian terkait, dan kami tidak menyatakan suatu opini terpisah atas hal audit utama tersebut. Untuk hal audit utama di bawah ini, penjelasan kami tentang bagaimana audit kami merespons hal tersebut disampaikan dalam konteks tersebut.

Kami telah memenuhi tanggung jawab yang diuraikan dalam paragraf Tanggung Jawab Auditor terhadap Audit atas Laporan Keuangan Konsolidasian pada laporan kami, termasuk sehubungan dengan hal audit utama yang dikomunikasikan di bawah ini. Oleh karena itu, audit kami mencakup pelaksanaan prosedur yang didesain untuk merespons penilaian kami atas risiko kesalahan penyajian material dalam laporan keuangan konsolidasian terlampir. Hasil prosedur audit kami, termasuk prosedur yang dilakukan untuk merespons hal audit utama di bawah ini, menyediakan basis bagi opini kami atas laporan keuangan konsolidasian terlampir.

Pengakuan pendapatan

Penjelasan atas hal audit utama:

Pendapatan Grup untuk tahun yang berakhir pada 31 Desember 2025 sebesar AS$128,1 juta terutama atas jasa sewa kapal serta jasa manajemen. Hal ini merupakan ukuran penting yang digunakan untuk mengevaluasi kinerja Grup dan merupakan faktor utama yang mendorong profitabilitas. Pendapatan diakui ketika kendali atas jasa dialihkan kepada pelanggan sepanjang waktu (over time), sebesar jumlah imbalan yang mencerminkan hak yang diharapkan Grup dapat diperoleh sebagai pertukaran atas jasa tersebut.

Independent Auditor's Report (continued)

Report No. 01582/2.1505/AU.1/06/1294-5/1/VI/2026 (continued)

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current period. Such key audit matters were addressed in the context of our audit of the consolidated financial statements taken as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on such key audit matters. For the key audit matter below, our description of how our audit addressed such key audit matter is provided in such context.

We have fulfilled the responsibilities described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements paragraph of our report, including in relation to the key audit matter communicated below. Accordingly, our audit included the performance of procedures designed to respond to our assessment of the risks of material misstatement of the accompanying consolidated financial statements. The results of our audit procedures, including the procedures performed to address the key audit matter below, provide the basis for our opinion on the accompanying consolidated financial statements.

Revenue recognition

Description of the key audit matter:

The Group's revenue for the year ended December 31, 2025 amounting to US$128.1 million, was primarily arising from chartered vessel service and management services. It is an important measurement used to evaluate the Group's performance and is the primary driving factor for profitability. Revenue is recognized when the control over the services are transferred to the customers over time, at an amount that reflects the consideration to which the Group expects to be entitled in exchange for those services.



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Laporan Auditor Independen (lanjutan)

Laporan No. 01582/2.1505/AU.1/06/1294-5/1/VI/2026 (lanjutan)

Hal audit utama (lanjutan)

Pengakuan pendapatan (lanjutan)

Penjelasan atas hal audit utama: (lanjutan)

Pendapatan mungkin diakui dan diukur secara tidak tepat untuk meningkatkan hasil usaha dan mencapai pertumbuhan pendapatan sejalan dengan tujuan Grup, sehingga meningkatkan risiko salah saji material. Karena signifikansi keuangannya, kesalahan penyajian atas pendapatan dapat memiliki dampak substansial pada laporan keuangan konsolidasian secara keseluruhan dan keputusan yang dibuat oleh para pemangku kepentingan. Oleh karena itu, pengakuan pendapatan merupakan hal audit utama bagi kami. Catatan 3p dan 38 pada laporan keuangan konsolidasian terlampir menyajikan pengungkapan atas pendapatan.

Respons audit:

Kami mengevaluasi desain dan efektivitas operasional dari pengendalian utama atas proses pengakuan pendapatan. Kami melakukan pengujian rinci atas transaksi pendapatan berdasarkan sampel dengan melakukan verifikasi ke dokumen pendukung yang mendasarinya untuk memastikan keterjadian pendapatan serta menilai apakah pendapatan tersebut telah diakui dan diukur sesuai dengan standar akuntansi yang berlaku. Kami juga melakukan pengujian rinci atas transaksi pendapatan menjelang dan tepat setelah tanggal 31 Desember 2025 untuk memastikan bahwa pendapatan diakui pada periode yang tepat.

Kami juga mengevaluasi kesesuaian dan kecukupan penyajian dan pengungkapan terkait pendapatan dalam catatan atas laporan keuangan konsolidasian terlampir sesuai dengan standar akuntansi yang relevan.

Independent Auditor's Report (continued)

Report No. 01582/2.1505/AU.1/06/1294-5/1/VI/2026 (continued)

Key audit matters (continued)

Revenue recognition (continued)

Description of the key audit matter: (continued)

Revenue may be inappropriately recognized and measured to enhance business results and achieve revenue growth in line with the objectives of the Group, thereby increasing the risk of material misstatement. Due to the financial significance, misstatements in revenue can have a substantial impact on the overall consolidated financial statements and the decisions made by stakeholders. Accordingly, revenue recognition is a key matter to us. Notes 3p and 38 to the accompanying consolidated financial statements provide the relevant disclosures on revenue.

Audit response:

We evaluated the design and operating effectiveness of the key controls over the revenue process. We performed test of details on revenue transactions on sampling basis by verifying the recorded revenue to the underlying supporting documentations to ensure the occurrence of revenue and whether they have been recognized and measured in accordance with the applicable accounting standards. We also performed detailed testing on transactions approaching and immediately after December 31, 2025 to ensure that revenues were recognized in the proper period.

We also evaluated the appropriateness and adequacy of the presentation and the relevant disclosures related to revenue in the notes to the accompanying consolidated financial statements in accordance with the relevant accounting standards.



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Laporan Auditor Independen (lanjutan)

Laporan No. 01582/2.1505/AU.1/06/1294-5/1/VI/2026 (lanjutan)

Informasi lain

Manajemen bertanggung jawab atas informasi lain. Informasi lain terdiri dari informasi yang tercantum dalam Laporan Tahunan 2025 ("Laporan Tahunan") selain laporan keuangan konsolidasian terlampir dan laporan auditor independen kami. Laporan Tahunan diharapkan akan tersedia bagi kami setelah tanggal laporan auditor independen ini.

Opini kami atas laporan keuangan konsolidasian terlampir tidak mencakup Laporan Tahunan, dan oleh karena itu, kami tidak menyatakan bentuk keyakinan apapun atas Laporan Tahunan tersebut.

Sehubungan dengan audit kami atas laporan keuangan konsolidasian terlampir, tanggung jawab kami adalah untuk membaca Laporan Tahunan ketika tersedia dan, dalam melaksanaannya, mempertimbangkan apakah Laporan Tahunan mengandung ketidakkonsistensian material dengan laporan keuangan konsolidasian terlampir atau pemahaman yang kami peroleh selama audit, atau mengandung kesalahan penyajian material.

Ketika kami membaca Laporan Tahunan, jika kami menyimpulkan bahwa terdapat suatu kesalahan penyajian material di dalamnya, kami diharuskan untuk mengomunikasikan hal tersebut kepada pihak yang bertanggung jawab atas tata kelola dan melakukan tindakan yang tepat berdasarkan peraturan perundang-undangan yang berlaku.

Tanggung jawab manajemen dan pihak yang bertanggung jawab atas tata kelola terhadap laporan keuangan konsolidasian

Manajemen bertanggung jawab atas penyusunan dan penyajian wajar laporan keuangan konsolidasian tersebut sesuai dengan Standar Akuntansi Keuangan di Indonesia, dan atas pengendalian internal yang dianggap perlu oleh manajemen untuk memungkinkan penyusunan laporan keuangan konsolidasian yang bebas dari kesalahan penyajian material, baik yang disebabkan oleh kecurangan maupun kesalahan.

Independent Auditor's Report (continued)

Report No. 01582/2.1505/AU.1/06/1294-5/1/VI/2026 (continued)

Other information

Management is responsible for the other information. Other information comprises the information included in the 2025 Annual Report ("The Annual Report") other than the accompanying consolidated financial statements and our independent auditor's report thereon. The Annual Report is expected to be made available to us after the date of this independent auditor's report.

Our opinion on the accompanying consolidated financial statements does not cover the Annual Report, and accordingly, we do not express any form of assurance on the Annual Report.

In connection with our audit of the accompanying consolidated financial statements, our responsibility is to read the Annual Report when it becomes available and, in doing so, consider whether the Annual Report is materially inconsistent with the accompanying consolidated financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

When we read the Annual Report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance and take appropriate actions based on the applicable laws and regulations.

Responsibilities of management and those charged with governance for the consolidated financial statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with Indonesian Financial Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.



A member firm of Ernst & Young Global Limited

The original report included herein is in the Indonesian language.

Laporan Auditor Independen (lanjutan)

Laporan No. 01582/2.1505/AU.1/06/1294-5/1/VI/2026 (lanjutan)

Tanggung jawab manajemen dan pihak yang bertanggung jawab atas tata kelola terhadap laporan keuangan konsolidasian (lanjutan)

Dalam penyusunan laporan keuangan konsolidasian, manajemen bertanggung jawab untuk menilai kemampuan Grup dalam mempertahankan kelangsungan usahanya, mengungkapkan, sesuai dengan kondisinya, hal-hal yang berkaitan dengan kelangsungan usaha, dan menggunakan basis akuntansi kelangsungan usaha, kecuali manajemen memiliki intensi untuk melikuidasi Grup atau menghentikan operasi, atau tidak memiliki alternatif yang realistis selain melaksanakannya.

Pihak yang bertanggung jawab atas tata kelola bertanggung jawab untuk mengawasi proses pelaporan keuangan Grup.

Tanggung jawab auditor terhadap audit atas laporan keuangan konsolidasian

Tujuan kami adalah untuk memeroleh keyakinan memadai tentang apakah laporan keuangan konsolidasian secara keseluruhan bebas dari kesalahan penyajian material, baik yang disebabkan oleh kecurangan maupun kesalahan, dan untuk menerbitkan laporan auditor independen yang mencakup opini kami. Keyakinan memadai merupakan suatu tingkat keyakinan tinggi, namun bukan merupakan suatu jaminan bahwa audit yang dilaksanakan berdasarkan Standar Audit yang ditetapkan oleh IAPI akan selalu mendeteksi kesalahan penyajian material ketika hal tersebut ada. Kesalahan penyajian dapat disebabkan oleh kecurangan maupun kesalahan dan dianggap material jika, baik secara individual maupun agregat, dapat diekspektasikan secara wajar akan memengaruhi keputusan ekonomi yang diambil oleh pengguna berdasarkan laporan keuangan konsolidasian tersebut.

Independent Auditor's Report (continued)

Report No. 01582/2.1505/AU.1/06/1294-5/1/VI/2026 (continued)

Responsibilities of management and those charged with governance for the consolidated financial statements (continued)

In preparing the consolidated financial statements, management is responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting, unless management either intends to liquidate the Group or to cease its operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Group's financial reporting process.

Auditor's responsibilities for the audit of the consolidated financial statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements taken as a whole are free from material misstatement, whether due to fraud or error, and to issue an independent auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standards on Auditing established by the IICPA will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.



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Laporan Auditor Independen (lanjutan)

Laporan No. 01582/2.1505/AU.1/06/1294-5/1/VI/2026 (lanjutan)

Tanggung jawab auditor terhadap audit atas laporan keuangan konsolidasian (lanjutan)

Sebagai bagian dari suatu audit berdasarkan Standar Audit yang ditetapkan oleh IAPI, kami menerapkan pertimbangan profesional dan mempertahankan skeptisisme profesional selama audit. Kami juga:

- Mengidentifikasi dan menilai risiko kesalahan penyajian material dalam laporan keuangan konsolidasian, baik yang disebabkan oleh kecurangan maupun kesalahan, mendesain dan melaksanakan prosedur audit yang responsif terhadap risiko tersebut, serta memeroleh bukti audit yang cukup dan tepat untuk menyediakan basis bagi opini kami. Risiko tidak terdeteksinya suatu kesalahan penyajian material yang disebabkan oleh kecurangan lebih tinggi dari yang disebabkan oleh kesalahan, karena kecurangan dapat melibatkan kolusi, pemalsuan, penghilangan secara sengaja, pernyataan salah, atau pengabaian atas pengendalian internal.

- Memeroleh suatu pemahaman tentang pengendalian internal yang relevan dengan audit untuk mendesain prosedur audit yang tepat sesuai dengan kondisinya, tetapi bukan untuk tujuan menyatakan opini atas keefektivitasan pengendalian internal Grup.

- Mengevaluasi ketepatan kebijakan akuntansi yang digunakan serta kewajaran estimasi akuntansi dan pengungkapan terkait yang dibuat oleh manajemen.

Independent Auditor's Report (continued)

Report No. 01582/2.1505/AU.1/06/1294-5/1/VI/2026 (continued)

Auditor's responsibilities for the audit of the consolidated financial statements (continued)

As part of an audit in accordance with Standards on Auditing established by the IICPA, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to such risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



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Laporan Auditor Independen (lanjutan)

Laporan No. 01582/2.1505/AU.1/06/1294-5/1/VI/2026 (lanjutan)

Tanggung jawab auditor terhadap audit atas laporan keuangan konsolidasian (lanjutan)

Sebagai bagian dari suatu audit berdasarkan Standar Audit yang ditetapkan oleh IAPI, kami menerapkan pertimbangan profesional dan mempertahankan skeptisisme profesional selama audit. Kami juga: (lanjutan)

- Menyimpulkan ketepatan penggunaan basis akuntansi kelangsungan usaha oleh manajemen dan, berdasarkan bukti audit yang diperoleh, apakah terdapat suatu ketidakpastian material yang terkait dengan peristiwa atau kondisi yang dapat menyebabkan keraguan signifikan atas kemampuan Grup untuk mempertahankan kelangsungan usahanya. Ketika kami menyimpulkan bahwa terdapat suatu ketidakpastian material, kami diharuskan untuk menarik perhatian dalam laporan auditor independen kami ke pengungkapan terkait dalam laporan keuangan konsolidasian atau, jika pengungkapan tersebut tidak memadai, memodifikasi opini kami. Kesimpulan kami didasarkan pada bukti audit yang diperoleh hingga tanggal laporan auditor independen kami. Namun, peristiwa atau kondisi masa depan dapat menyebabkan Grup tidak dapat mempertahankan kelangsungan usaha.

- Mengevaluasi penyajian, struktur, dan isi laporan keuangan konsolidasian secara keseluruhan, termasuk pengungkapannya, dan apakah laporan keuangan konsolidasian mencerminkan transaksi dan peristiwa yang mendasarinya dengan suatu cara yang mencapai penyajian wajar.

Independent Auditor's Report (continued)

Report No. 01582/2.1505/AU.1/06/1294-5/1/VI/2026 (continued)

Auditor's responsibilities for the audit of the consolidated financial statements (continued)

As part of an audit in accordance with Standards on Auditing established by the IICPA, we exercise professional judgment and maintain professional skepticism throughout the audit. We also: (continued)

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our independent auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusion is based on the audit evidence obtained up to the date of our independent auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

- Evaluate the overall presentation, structure, and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



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Laporan Auditor Independen (lanjutan)

Laporan No. 01582/2.1505/AU.1/06/1294-5/1/VI/2026 (lanjutan)

Tanggung jawab auditor terhadap audit atas laporan keuangan konsolidasian (lanjutan)

Sebagai bagian dari suatu audit berdasarkan Standar Audit yang ditetapkan oleh IAPI, kami menerapkan pertimbangan profesional dan mempertahankan skeptisisme profesional selama audit. Kami juga: (lanjutan)

- Memeroleh bukti audit yang cukup dan tepat terkait informasi keuangan entitas atau aktivitas bisnis dalam Grup untuk menyatakan opini atas laporan keuangan konsolidasian. Kami bertanggung jawab atas arahan, supervisi, dan pelaksanaan audit grup. Kami tetap bertanggung jawab sepenuhnya atas opini audit kami.

Kami mengomunikasikan kepada pihak yang bertanggung jawab atas tata kelola mengenai, antara lain, ruang lingkup dan saat yang direncanakan atas audit serta temuan audit signifikan, termasuk setiap defisiensi signifikan dalam pengendalian internal yang teridentifikasi oleh kami selama audit.

Kami juga memberikan suatu pernyataan kepada pihak yang bertanggung jawab atas tata kelola bahwa kami telah mematuhi ketentuan etika yang relevan mengenai independensi, dan mengomunikasikan kepada pihak tersebut seluruh hubungan, serta hal-hal lain yang dianggap secara wajar berpengaruh terhadap independensi kami, dan, jika relevan, pengamanan terkait.

Independent Auditor's Report (continued)

Report No. 01582/2.1505/AU.1/06/1294-5/1/VI/2026 (continued)

Auditor's responsibilities for the audit of the consolidated financial statements (continued)

As part of an audit in accordance with Standards on Auditing established by the IICPA, we exercise professional judgment and maintain professional skepticism throughout the audit. We also: (continued)

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision, and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



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Shape the future with confidence

*The original report included herein is in the Indonesian language.*

Laporan Auditor Independen (lanjutan)

Laporan No. 01582/2.1505/AU.1/06/1294-5/1/VI/2026 (lanjutan)

**Tanggung jawab auditor terhadap audit atas laporan keuangan konsolidasian (lanjutan)**

Dari hal-hal yang dikomunikasikan kepada pihak yang bertanggung jawab atas tata kelola, kami menentukan hal-hal tersebut yang paling signifikan dalam audit atas laporan keuangan konsolidasian periode kini dan oleh karenanya menjadi hal audit utama. Kami menguraikan hal audit utama tersebut dalam laporan auditor independen kami kecuali peraturan perundang-undangan melarang pengungkapan publik tentang hal audit utama tersebut atau ketika, dalam kondisi yang sangat jarang terjadi, kami menentukan bahwa suatu hal audit utama tidak boleh dikomunikasikan dalam laporan auditor independen kami karena konsekuensi yang merugikan dari mengomunikasikan hal tersebut akan diekspektasikan secara wajar melebihi manfaat kepentingan publik atas komunikasi tersebut.

*Independent Auditor's Report (continued)*

*Report No. 01582/2.1505/AU.1/06/1294-5/1/VI/2026 (continued)*

***Auditor's responsibilities for the audit of the consolidated financial statements (continued)***

*From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe such key audit matters in our independent auditor's report unless laws or regulations preclude public disclosure about such key audit matters or when, in extremely rare circumstances, we determine that a key audit matter should not be communicated in our independent auditor's report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.*

KAP Purwanto Susanti dan Surja

Said Amru
Registrasi Akuntan Publik No. AP.1294/*Public Accountant Registration No. AP.1294*

9 Juni 2026/*June 9, 2026*

01582



A member firm of Ernst & Young Global Limited

**PT HUMPUSS MARITIM INTERNASIONAL Tbk.
DAN ENTITAS ANAKNYA
LAPORAN POSISI KEUANGAN
KONSOLIDASIAN
Tanggal 31 Desember 2025
(Disajikan dalam Dolar Amerika
Serikat, kecuali dinyatakan lain)**

***PT HUMPUSS MARITIM INTERNASIONAL Tbk.
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF
FINANCIAL POSITION
As of December 31, 2025
(Expressed in United States Dollar,
unless otherwise stated)***

| | 2025 | Catatan/ *Notes* | 2024 | |
|---|---|---|---|---|
| **ASET** | | | | ***ASSETS*** |
| **ASET LANCAR** | | | | ***CURRENT ASSETS*** |
| Kas dan setara kas | 40.663.549 | 3g,3r,5a,45 | 41.139.250 | *Cash and cash equivalents* |
| Deposito berjangka | 5.305.747 | 3g,3r,5b,45 | 3.599.090 | *Time deposits* |
| Piutang usaha: | | | | *Trade receivables:* |
| - Pihak-pihak ketiga | 30.097.241 | 3r,7,45 | 27.087.013 | *Third parties -* |
| - Pihak-pihak berelasi | 1.776.618 | 3r,7,36,45 | 1.784.367 | *Related parties -* |
| Piutang lainnya: | | | | *Other receivables:* |
| - Pihak-pihak ketiga | 560.066 | 3r,8,45 | 139.688 | *Third parties -* |
| Persediaan | 9.966.640 | 3h,9 | 7.173.522 | *Inventories* |
| Pajak dibayar di muka | 2.539.641 | 28a | 1.262.093 | *Prepaid taxes* |
| Aset lancar lainnya | 2.891.003 | 10 | 1.372.361 | *Other current assets* |
| Total aset lancar | 93.800.505 | | 83.557.384 | *Total current assets* |
| **ASET TIDAK LANCAR** | | | | ***NON-CURRENT ASSETS*** |
| Dana yang dibatasi penggunaannya | 2.321.942 | 3g,3r,6,45 | 3.172.513 | *Restricted funds* |
| Piutang kepada pihak berelasi | 22.649.665 | 3r,36,45 | 21.104.536 | *Due from related parties* |
| Pinjaman kepada pihak berelasi | 9.722.000 | 3r,36,45 | 9.722.000 | *Loan to a related party* |
| Aset hak guna, neto | 41.364.315 | 3l,13 | 41.690.694 | *Right of use assets, net* |
| Aset tetap | 160.020.619 | 3j,12 | 123.118.403 | *Fixed assets* |
| Investasi | 14.122.790 | 3i,11 | 14.364.628 | *Investments* |
| Aset pajak tangguhan | 216.206 | 3o,4,28d | 203.510 | *Deferred tax assets* |
| *Goodwill* | 350.214 | 3c,14 | 742.565 | *Goodwill* |
| Uang jaminan | 85.278 | 15 | 383.992 | *Refundable deposits* |
| Aset tidak lancar lainnya | 1.506.655 | 16 | 2.473.107 | *Other non-current assets* |
| Total aset tidak lancar | 252.359.684 | | 216.975.948 | *Total non-current assets* |
| **TOTAL ASET** | **346.160.189** | | **300.533.332** | ***TOTAL ASSETS*** |

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian integral dari laporan keuangan konsolidasian ini.

*The accompanying notes to the consolidated financial statements form an integral part of these consolidated financial statements.*

**PT HUMPUSS MARITIM INTERNASIONAL Tbk.
DAN ENTITAS ANAKNYA
LAPORAN POSISI KEUANGAN
KONSOLIDASIAN (lanjutan)
Tanggal 31 Desember 2025
(Disajikan dalam Dolar Amerika
Serikat, kecuali dinyatakan lain)**

***PT HUMPUSS MARITIM INTERNASIONAL Tbk.
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF
FINANCIAL POSITION (continued)
As of December 31, 2025
(Expressed in United States Dollar,
unless otherwise stated)***

| | 2025 | Catatan/ *Notes* | 2024 | |
|---|---|---|---|---|
| **LIABILITAS** | | | | ***LIABILITIES*** |
| **LIABILITAS JANGKA PENDEK** | | | | ***CURRENT LIABILITIES*** |
| Utang usaha: | | | | *Trade payables:* |
| - Pihak-pihak ketiga | 15.953.076 | 3r,17,45 | 11.288.671 | *Third parties* - |
| - Pihak berelasi | 12.909.770 | 3r,17,36,45 | 10.040.602 | *Related party* - |
| Utang dividen | - | 18 | 222.707 | *Dividend payable* |
| Utang lain-lain: | | | | *Other payables:* |
| - Pihak-pihak ketiga | 2.007.329 | 3r,19,45 | 1.456.066 | *Third parties* - |
| Beban yang masih harus dibayar | 11.764.843 | 3r,20,45 | 8.748.281 | *Accrued expenses* |
| Liabilitas imbalan kerja jangka pendek | 23.536 | 3r,25,45 | 8.494 | *Short-term employee benefit liabilities* |
| Liabilitas kontrak: | | | | *Contract liabilities:* |
| - Pihak-pihak ketiga | 861.324 | 3r,21 | 406.069 | *Third parties* - |
| Utang pajak | 1.768.840 | 3o,28b | 841.837 | *Taxes payable* |
| Pinjaman bank jangka pendek | 9.487.270 | 3r,24,45 | 3.127.662 | *Short-term bank loans* |
| Bagian lancar atas liabilitas jangka panjang: | | | | *Current maturities of long-term liabilities:* |
| - Liabilitas sewa | 5.834.678 | 3l,22 | 6.508.002 | *Lease liabilities* - |
| - Utang pembiayaan konsumen | 154.263 | 23 | 147.087 | *Consumer finance lease* - |
| - Pinjaman bank jangka panjang | 20.496.295 | 3r,24,45 | 10.563.650 | *Long-term bank loans* - |
| Total liabilitas jangka pendek | 81.261.224 | | 53.359.128 | *Total current liabilities* |
| **LIABILITAS JANGKA PANJANG** | | | | ***NON-CURRENT LIABILITIES*** |
| Liabilitas jangka panjang, setelah bagian tidak lancar: | | | | *Long-term liabilities, net of current portion:* |
| - Pinjaman dari pihak ketiga | 19.442.397 | 3r,27,45 | 19.442.397 | *Loan from a third party* - |
| - Liabilitas sewa | 20.290.709 | 3l,22 | 23.247.598 | *Lease liabilities* - |
| - Utang pembiayaan konsumen | 240.749 | 23 | 245.896 | *Consumer finance lease* - |
| - Pinjaman bank jangka panjang | 49.750.204 | 3r,24,45 | 28.737.044 | *Long-term bank loans* - |
| Liabilitas imbalan kerja jangka panjang | 2.300.549 | 3q,26 | 2.060.080 | *Long-term employee benefits liabilities* |
| Total liabilitas jangka panjang | 92.024.608 | | 73.733.015 | *Total non-current liabilities* |
| **TOTAL LIABILITAS** | **173.285.832** | | **127.092.143** | ***TOTAL LIABILITIES*** |

**PT HUMPUSS MARITIM INTERNASIONAL Tbk.
DAN ENTITAS ANAKNYA
LAPORAN POSISI KEUANGAN
KONSOLIDASIAN (lanjutan)
Tanggal 31 Desember 2025
(Disajikan dalam Dolar Amerika
Serikat, kecuali dinyatakan lain)**

***PT HUMPUSS MARITIM INTERNASIONAL Tbk.
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF
FINANCIAL POSITION (continued)
As of December 31, 2025
(Expressed in United States Dollar,
unless otherwise stated)***

| | 2025 | Catatan/ *Notes* | 2024 | |
|---|---|---|---|---|
| **EKUITAS** | | | | ***EQUITY*** |
| Ekuitas yang dapat diatribusikan kepada pemilik entitas induk | | | | *Equity attributable to equity holders of the parent entity* |
| Modal saham - nilai nominal Rp100 (angka penuh) per saham Modal dasar - Modal ditempatkan dan disetor penuh - 18.046.546.633 (2024: 18.046.514.360) saham | 120.393.825 | 31 | 120.391.500 | *Share capital - par value of Rp100 (full amount) per share Authorized - Issued and fully paid - 18,046,546,633 (2024: 18,046,514,360) shares* |
| Tambahan modal disetor | (51.082.493) | 32 | (51.084.818) | *Additional paid-in capital* |
| Selisih nilai transaksi dengan pihak non-pengendali | 9.926.667 | 33 | 9.965.041 | *Difference in value of transactions with non-controlling interest* |
| Penghasilan komprehensif lain: | | | | *Other comprehensive income:* |
| Selisih kurs penjabaran laporan keuangan | (4.317.311) | 34 | (3.557.706) | *Exchange differences on translation of financial statements* |
| Pengukuran kembali imbalan pasti | (131.334) | 34 | 80.454 | *Remeasurement of defined benefit plan* |
| Bagian laba neto dari entitas asosiasi dan | 1.481.738 | 34 | 2.291.179 | *Equity in net gain from associated entities* |
| Saldo laba | | | | *Retained earnings* |
| - Ditentukan penggunaannya | 20.000 | | 10.000 | *Appropriated -* |
| - Belum ditentukan penggunaannya | 75.474.461 | | 73.534.539 | *Unappropriated -* |
| Total ekuitas yang dapat diatribusikan kepada pemilik entitas induk | 151.765.553 | | 151.630.189 | *Total equity attributable to owners of the parent entity* |
| Kepentingan non-pengendali | 21.108.804 | 3b,29 | 21.811.000 | *Non-controlling interests* |
| **TOTAL EKUITAS** | **172.874.357** | | **173.441.189** | ***TOTAL EQUITY*** |
| **TOTAL LIABILITAS DAN EKUITAS** | **346.160.189** | | **300.533.332** | ***TOTAL LIABILITIES AND EQUITY*** |

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian integral dari laporan keuangan konsolidasian ini.

*The accompanying notes to the consolidated financial statements form an integral part of these consolidated financial statements.*

**PT HUMPUSS MARITIM INTERNASIONAL Tbk.
DAN ENTITAS ANAKNYA
LAPORAN LABA RUGI DAN PENGHASILAN KOMPREHENSIF LAIN KONSOLIDASIAN
Untuk Tahun yang Berakhir pada Tanggal
31 Desember 2025
(Disajikan dalam Dolar Amerika Serikat, kecuali dinyatakan lain)**

***PT HUMPUSS MARITIM INTERNASIONAL Tbk.
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF PROFIT OR LOSS
AND OTHER COMPREHENSIVE INCOME
For the Year Ended
December 31, 2025
(Expressed in United States Dollar, unless otherwise stated)***

| | 2025 | Catatan/ Notes | 2024 | |
|---|---|---|---|---|
| Pendapatan dari kontrak dengan pelanggan | 128.149.962 | 3p,38 | 127.681.245 | *Revenue from contracts with customers* |
| Beban pokok pendapatan | (100.770.673) | 3p,40 | (96.513.325) | *Cost of revenue* |
| **Laba bruto** | **27.379.289** | | **31.167.920** | ***Gross profit*** |
| Beban usaha: | | | | *Operating expenses:* |
| Umum dan administrasi | (15.575.737) | 41 | (13.957.468) | *General and administrative* |
| Pendapatan operasi lainnya | 1.897.362 | 42a | 2.032.018 | *Other operating income* |
| Beban operasi lainnya, neto | (1.811.392) | 42b | (792.904) | *Other operating expenses, net* |
| **Total beban usaha** | **(15.489.767)** | | **(12.718.354)** | ***Total operating expenses*** |
| **Laba usaha** | **11.889.522** | | **18.449.566** | ***Operating income*** |
| Pendapatan keuangan | 2.277.815 | 43a | 1.986.615 | *Finance income* |
| Biaya keuangan | (9.272.339) | 43b | (5.994.431) | *Finance costs* |
| Bagian laba neto dari entitas asosiasi dan ventura bersama | 554.335 | 11 | 496.495 | *Equity in net gain of associated entity and joint venture* |
| **Laba sebelum pajak final dan pajak penghasilan** | **5.449.333** | | **14.938.245** | ***Profit before final and income tax*** |
| Beban pajak final | (1.652.687) | 3o,28c | (1.615.709) | *Final tax expense* |
| **Laba sebelum pajak penghasilan** | **3.796.646** | | **13.322.536** | ***Profit before income tax*** |
| Beban pajak penghasilan, neto | (586.350) | 3o,28c | (264.503) | *Income tax expense, net* |
| **Laba tahun berjalan** | **3.210.296** | | **13.058.033** | ***Profit for the year*** |
| **Penghasilan komprehensif lain:** | | | | ***Other comprehensive income:*** |
| **Pos yang akan direklasifikasi ke laba rugi:** | | | | ***Item that will be reclassified to profit or loss:*** |
| Selisih kurs penjabaran laporan keuangan | (761.139) | 3f,34 | (1.933.398) | *Exchange differences due to financial statements translation* |
| Bagian penghasilan komprehensif lainnya dari entitas asosiasi | (954.530) | 11 | 852.952 | *Equity in other comprehensive income of an associated entity* |
| **Pos yang tidak akan direklasifikasi ke laba rugi:** | | | | ***Item that will not be reclassified to profit or loss:*** |
| Pengukuran kembali atas program imbalan pasti | (234.355) | 3q,26 | 106.469 | *Remeasurement of defined benefit plan* |
| Pajak penghasilan terkait | 22.567 | | (3.456) | *Related income tax* |
| **Jumlah penghasilan komprehensif lain** | **(1.927.457)** | | **(977.433)** | ***Total other comprehensive income*** |
| **Total penghasilan komprehensif tahun berjalan** | **1.282.839** | | **12.080.600** | ***Total comprehensive income for the year*** |

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian integral dari laporan keuangan konsolidasian ini.

*The accompanying notes to the consolidated financial statements form an integral part of these consolidated financial statements.*

**PT HUMPUSS MARITIM INTERNASIONAL Tbk.
DAN ENTITAS ANAKNYA
LAPORAN LABA RUGI DAN PENGHASILAN KOMPREHENSIF LAIN KONSOLIDASIAN (lanjutan)
Untuk Tahun yang Berakhir pada Tanggal
31 Desember 2025
(Disajikan dalam Dolar Amerika Serikat, kecuali dinyatakan lain)**

***PT HUMPUSS MARITIM INTERNASIONAL Tbk.
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (continued)
For the Year Ended
December 31, 2025
(Expressed in United States Dollar, unless otherwise stated)***

| | 2025 | Catatan/ Notes | 2024 | |
|---|---|---|---|---|
| **Laba tahun berjalan yang dapat diatribusikan kepada:** | | | | ***Profit for the year attributable to:*** |
| Pemilik entitas induk | 3.066.484 | 30 | 11.517.108 | *Owners of the parent entity* |
| Kepentingan non pengendali | 143.812 | 3b,29 | 1.540.925 | *Non-controlling interests* |
| | **3.210.296** | | **13.058.033** | |
| **Total penghasilan komprehensif tahun berjalan setelah efek penyesuaian laba entitas yang bergabung yang dapat diatribusikan kepada:** | | | | ***Other comprehensive income for the year after effect of merging entity's income adjustment attributable to:*** |
| Pemilik entitas induk | 1.285.650 | | 10.410.026 | *Owners of the parent entity* |
| Kepentingan non pengendali | (2.811) | 3b | 1.670.574 | *Non-controlling interests* |
| | **1.282.839** | | **12.080.600** | |
| **Laba per saham dasar** (dinyatakan dalam nilai penuh Dolar AS per saham) | **0,0002** | **3t,30** | **0,0006** | ***Basic earnings per share*** *(expressed in US Dollar full amount per share)* |

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian integral dari laporan keuangan konsolidasian ini.

*The accompanying notes to the consolidated financial statements form an integral part of these consolidated financial statements.*

**PT HUMPUSS MARITIM INTERNASIONAL Tbk.**
**DAN ENTITAS ANAKNYA**
**LAPORAN PERUBAHAN EKUITAS KONSOLIDASIAN**
**Untuk Tahun yang Berakhir pada Tanggal 31 Desember 2025**
**(Disajikan dalam Dolar Amerika Serikat, kecuali dinyatakan lain)**

***PT HUMPUSS MARITIM INTERNASIONAL Tbk.***
***AND ITS SUBSIDIARIES***
***CONSOLIDATED STATEMENT OF CHANGES IN EQUITY***
***For the Year Ended December 31, 2025***
***(Expressed in United States Dollar, unless otherwise stated)***

| | Ekuitas dapat diatribusikan kepada pemilik entitas induk/ *Equity attributable to owners of the parent entity* | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Penghasilan/(rugi) komprehensif lain/ *Other comprehensive income/(loss)* | | | Saldo laba/*Retained earnings* | | | | | |
| | Modal saham/ *Share capital* | Tambahan modal disetor/ *Additional paid-in capital* | Selisih transaksi dengan pihak Non-pengendali/ *Difference in value of transactions with non-controlling interest* | Selisih kurs penjabaran/ *Foreign exchange translation* | Pengukuran kembali imbalan pasti/ *remeasurement of defined benefit plan* | Bagian laba(rugi) neto dari entitas asosiasi dan/*Equity* dan ventura Bersama *in net gain/(loss) of associated entity and joint venture* | Ditentukan penggunaanny/ *Appropriated* | Belum ditentukan/ penggunaannya *Unappropriated* | Total/ *Total* | Kepentingan non-pengendali/ *Non-controlling interests* | Total ekuitas/ *Total equity* | |
| **Saldo 31 Desember 2023** | **120.391.095** | **(51.085.223)** | **9.965.041** | **(1.624.308)** | **(22.559)** | **1.567.876** | **-** | **63.213.217** | **142.405.139** | **22.568.135** | **164.973.274** | ***Balance at December 31, 2023*** |
| Laba tahun berjalan | - | - | - | - | - | - | - | 11.517.108 | 11.517.108 | 1.540.925 | 13.058.033 | *Profit for the year* |
| Cadangan umum (Catatan 31a) | - | - | - | - | - | - | 10.000 | (10.000) | - | - | - | *General reserve (Note 31a)* |
| Konversi waran (Catatan 31b) | 405 | 405 | - | - | - | - | - | - | 810 | - | 810 | *Warrant conversion (Note 31b)* |
| Penghasilan komprehensif lain | - | - | - | - | 103.013 | 723.303 | - | - | 826.316 | 129.649 | 955.965 | *Other comprehensive income* |
| Selisih kurs penjabaran kumulatif | - | - | - | (1.933.398) | - | - | - | - | (1.933.398) | - | (1.933.398) | *Cumulative translation adjustment* |
| Dividen didistribusikan oleh entitas anak | - | - | - | - | - | - | - | - | - | (2.427.709) | (2.427.709) | *Dividend distributed by subsidiaries* |
| Dividen didistribusikan oleh Perusahaan (Catatan 35) | - | - | - | - | - | - | - | (1.185.786) | (1.185.786) | - | (1.185.786) | *Dividend distributed by by the Company (Note 35)* |
| **Saldo 31 Desember 2024** | **120.391.500** | **(51.084.818)** | **9.965.041** | **(3.557.706)** | **80.454** | **2.291.179** | **10.000** | **73.534.539** | **151.630.189** | **21.811.000** | **173.441.189** | ***Balance at December 31, 2024*** |
| Laba tahun berjalan | - | - | - | - | - | - | - | 3.066.484 | 3.066.484 | 143.812 | 3.210.296 | *Profit for the year* |
| Cadangan umum (Catatan 31a) | - | - | - | - | - | - | 10.000 | (10.000) | - | - | - | *General reserve (Note 31a)* |
| Konversi waran (Catatan 31b) | 2.325 | 2.325 | - | - | - | - | - | - | 4.650 | - | 4.650 | *Warrant conversion (Note 31b)* |
| Penghasilan komprehensif lain | - | - | - | - | (211.788) | (809.441) | - | - | (1.021.229) | (145.089) | (1.166.318) | *Other comprehensive income* |
| Selisih kurs penjabaran kumulatif | - | - | - | (759.605) | - | - | - | - | (759.605) | (1.534) | (761.139) | *Cumulative translation adjustment* |
| Tambahan kepentingan non-pengendali | - | - | (38.374) | - | - | - | - | - | (38.374) | 280.735 | 242.361 | *Addition of non-controlling interest* |
| Dividen didistribusikan oleh entitas anak | - | - | - | - | - | - | - | - | - | (980.120) | (980.120) | *Dividend distributed by subsidiaries* |
| Dividen didistribusikan oleh Perusahaan (Catatan 35) | - | - | - | - | - | - | - | (1.116.562) | (1.116.562) | - | (1.116.562) | *Dividend distributed by by the Company (Note 35)* |
| **Saldo 31 Desember 2025** | **120.393.825** | **(51.082.493)** | **9.926.667** | **(4.317.311)** | **(131.334)** | **1.481.738** | **20.000** | **75.474.461** | **151.765.553** | **21.108.804** | **172.874.357** | ***Balance at December 31, 2025*** |

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian integral dari laporan keuangan konsolidasian ini.

*The accompanying notes to the consolidated financial statements form an integral part of these consolidated financial statements.*

**PT HUMPUSS MARITIM INTERNASIONAL Tbk.
DAN ENTITAS ANAKNYA
LAPORAN ARUS KAS KONSOLIDASIAN
Untuk Tahun yang Berakhir pada Tanggal
31 Desember 2025
(Disajikan dalam Dolar Amerika
Serikat, kecuali dinyatakan lain)**

***PT HUMPUSS MARITIM INTERNASIONAL Tbk.
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF CASH FLOWS
For the Year Ended
December 31, 2025
(Expressed in United States Dollar,
unless otherwise stated)***

| | 2025 | Catatan/ Notes | 2024 | |
|---|---|---|---|---|
| **ARUS KAS DARI AKTIVITAS OPERASI:** | | | | ***CASH FLOWS FROM OPERATING ACTIVITIES:*** |
| Penerimaan kas dari pelanggan | 124.960.231 | | 120.378.690 | *Cash receipts from customers* |
| Pembayaran kas kepada pemasok | (69.452.060) | | (73.022.771) | *Cash paid to suppliers* |
| Pembayaran kas kepada karyawan | (19.677.151) | | (17.356.072) | *Cash paid to employees* |
| Pembayaran pajak penghasilan | (2.103.214) | | (1.943.230) | *Income taxes paid* |
| **Arus kas neto yang diperoleh dari aktivitas operasi** | **33.727.806** | | **28.056.617** | ***Net cash flows provided by operating activities*** |
| **ARUS KAS DARI AKTIVITAS INVESTASI:** | | | | ***CASH FLOWS FROM INVESTING ACTIVITIES:*** |
| Penerimaan pendapatan bunga | 1.311.395 | | 837.143 | *Interest income received* |
| Uang muka pengedokan | (891.773) | 16 | (64.727) | *Advances for docking* |
| Perolehan aset tetap | (48.654.775) | | (31.726.125) | *Acquisition of fixed assets* |
| Pembayaran untuk perolehan entitas anak, dikurangi dengan kas yang diperoleh | (424.716) | | - | *Payment for acquisition of a subsidiary, net off cash received* |
| Penerimaan penjualan aset tetap | 25.826 | | - | *Proceeds from sale of fixed assets* |
| Penempatan deposito berjangka | (1.706.657) | | (3.599.090) | *Placement of time deposits* |
| Pengembalian uang muka pembangunan kapal | - | | 8.485.703 | *Refundable of advances for shipbuilding* |
| Uang muka pembelian aset tetap | - | | (2.000.000) | *Advances purchase of fixed assets* |
| **Arus kas neto yang digunakan untuk aktivitas investasi** | **(50.340.700)** | | **(28.067.096)** | ***Net cash flows used in investing activities*** |
| **ARUS KAS DARI AKTIVITAS PENDANAAN:** | | | | ***CASH FLOWS FROM FINANCING ACTIVITIES:*** |
| Pinjaman bank jangka pendek: | | | | *Short-term bank loans:* |
| Penerimaan | 12.386.467 | 24 | 3.037.457 | *Received* |
| Pembayaran | (5.904.177) | 24 | (1.605.919) | *Repayments* |
| Pinjaman bank jangka panjang: | | | | *Long-term bank loans:* |
| Penerimaan | 47.342.090 | 24 | 27.285.211 | *Received* |
| Pembayaran | (13.700.328) | 24 | (6.927.907) | *Repayments* |
| Pembayaran bunga | (5.572.486) | | (4.747.884) | *Interest paid* |
| Pembayaran utang pembiayaan konsumen | (162.143) | | - | *Payment of Consumer finance lease* |
| Pembayaran dividen entitas anak | (1.202.827) | | (2.427.709) | *Dividend paid by subsidiaries* |
| Dana yang dibatasi penggunaannya: | | | | *Restricted funds:* |
| Penarikan | 1.272.547 | | - | *Withdrawal* |
| Penempatan | (421.976) | | (1.836.605) | *Placement* |
| Pembayaran liabilitas sewa | (13.209.508) | | (8.381.315) | *Payments of lease liabilities* |
| Pembayaran dividen | (1.116.562) | | (1.185.786) | *Payment of dividend* |
| Penerimaan dari konversi waran | 4.650 | 31b | 810 | *Receipt from warrant conversions* |
| Pembayaran biaya pinjaman | (543.751) | | - | *Payment of borrowing cost* |
| **Arus kas neto yang diperoleh dari aktivitas pendanaan** | **19.171.996** | | **3.210.353** | ***Net cash flows provided by financing activities*** |
| Pengaruh perubahan kurs kurs mata uang asing pada kas dan setara kas | (3.034.803) | | (3.434.537) | *Effect from changes in foreign exchange rates on cash and cash equivalent* |
| **PENURUNAN NETO KAS DAN SETARA KAS** | **(475.701)** | | **(234.663)** | ***DECREASE IN CASH AND CASH EQUIVALENTS*** |
| **KAS DAN SETARA KAS PADA AWAL TAHUN** | **41.139.250** | **5** | **41.373.913** | ***CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR*** |
| **KAS DAN SETARA KAS PADA AKHIR TAHUN** | **40.663.549** | **5** | **41.139.250** | ***CASH AND CASH EQUIVALENTS AT END OF THE YEAR*** |

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian integral dari laporan keuangan konsolidasian ini.

*The accompanying notes to the consolidated financial statements form an integral part of these consolidated financial statements.*

**PT HUMPUSS MARITIM INTERNASIONAL Tbk.
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN
KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025 dan untuk
Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Dolar Amerika Serikat,
kecuali dinyatakan lain)**

***PT HUMPUSS MARITIM INTERNASIONAL Tbk.
AND ITS SUBSIDIARIES
NOTES TO THE
CONSOLIDATED FINANCIAL STATEMENTS
As of December 31, 2025 and for
the Year Then Ended
(Expressed in United States Dollar,
unless otherwise stated)***

## 1. UMUM

### a. Pendirian dan Informasi Umum

PT Humpuss Maritim Internasional Tbk. ("Perusahaan"), adalah perseroan terbatas yang didirikan berdasarkan hukum Republik Indonesia berdasarkan Akta Notaris No. 21 tanggal 20 September 2016 oleh Martina, S.H., Notaris di Jakarta. Anggaran Dasar Perusahaan disetujui oleh Menteri Hukum dan Hak Asasi Manusia No. AHU-0042923.AH.01.01. Tahun 2016 tanggal 28 September 2016.

Anggaran Dasar Perusahaan beberapa kali mengalami perubahan. Perubahan terakhir adalah dengan Akta Notaris No. 112 tertanggal 13 April 2023 oleh Christina Dwi Utami, S.H., M.Hum., M.Kn. Perusahaan menyetujui rencana untuk melakukan penawaran umum perdana saham kepada masyarakat dan menyetujui perubahan status Perusahaan menjadi Perseroan Terbuka. Perusahaan juga menyetujui perubahan nama Perusahaan menjadi PT Humpuss Maritim Internasional Tbk.. Perubahan tersebut telah disahkan oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia melalui Surat Keputusan No. AHU.AH.01.03-0054862 tanggal 14 April 2023.

Sesuai Pasal 3 Anggaran Dasar Perusahaan, ruang lingkup kegiatan Perusahaan meliputi layanan Aktivitas Konsultasi Manajemen, Aktivitas Perusahaan Holding, Angkutan Laut, Aktivitas Penempatan Tenaga Kerja, Penyediaan Sumber Daya Manusia dan Manajemen Fungsi Sumber Daya Manusia, Pendidikan Lainnya dan Kegiatan Penunjang Pendidikan. Perusahaan telah memperoleh Surat Izin Usaha Perusahaan Angkutan Laut ("SIUPAL") dari Direktorat Jenderal Perhubungan Laut Departemen Perhubungan No. AL.001/714/SP_SIUPAL/VII/2022 tanggal 1 Juli 2022. Perusahaan memulai operasi komersialnya sejak September 2016.

Perusahaan berdomisili di Jakarta.

Kegiatan Perusahaan dan entitas anaknya (secara kolektif disebut sebagai "Grup") terutama mencakup pengiriman gas alam cair ("LNG"), minyak mentah, bahan bakar minyak, bahan kimia, peti kemas, batu bara serta kargo laut lainnya. Grup juga menyediakan anak buah kapal, jasa manajemen kepada pemilik-pemilik kapal, dan jasa penyimpanan regasifikasi terapung.

## *1. GENERAL*

### *a. Establishment and General Information*

*PT Humpuss Maritim Internasional Tbk. (the "Company"), is a limited liability company incorporated under the laws of the Republic of Indonesia by virtue of Notarial Deed No. 21 dated September 20, 2016 of Martina, S.H., Notary in Jakarta. The Company's Articles of Association was approved by the Minister of Justice and Human Rights in letter No. AHU-0042923.AH.01.01. Tahun 2016 dated September 28, 2016.*

*The Company's Article of Association have undergone several changes. The latest change is with Notarial Deed No. 112 dated April 13, 2023 of Christina Dwi Utami, S.H., M.Hum., M.Kn.. The Company agreed the plan to conduct an Initial Public Offering of share to the public and approved the changed of the Company's status to Public Company. The Company also agreed to change the Company's name to PT Humpuss Maritim Internasional Tbk. This amendment has been acknowledge by Minister of Law and Human Rights through his decision letter No. AHU.AH.01.03-0054862 dated April 14, 2023.*

*In accordance with Article 3 of the Company's Articles of Association, the scope of the Company's activities includes the service of Management Consultation Activities, Holding Company Activities, Sea Transportation, Labor Placement Activities, Provision of Human Resources and Human Resource Management Functions, Other Education and Education Support Activities. The Company has obtained a Authorization as a Sea Transportation Company ("SIUPAL") from the Directorate General of Sea Transportation of the Department of Transportation No. AL.001/714/SP_SIUPAL/VII/2022 dated July 1, 2022. The Company commenced its commercial operations since September 2016.*

*The Company is domiciled in Jakarta.*

*The activities of the Company and its subsidiaries (collectively referred to as the "Group") mainly involve transporting liquified natural gas ("LNG"), crude oil, fuel oil, chemicals, containers, coal and other sea cargoes. The Group also provides vessel crews, management services to vessel owners, and floating storage regasification service.*

## 1. UMUM (lanjutan) / *1. GENERAL (continued)*

### a. Pendirian dan Informasi Umum (lanjutan) / *a. Establishment and General Information (continued)*

Entitas induk Perusahaan adalah PT Humpuss Intermoda Transportasi Tbk.. Pihak pengendali Perusahaan adalah H. Hutomo Mandala Putra, S.H.

*Parent entity of the Company is PT Humpuss Intermoda Transportasi Tbk.. The Company's controlling party is H. Hutomo Mandala Putra, S.H.*

### b. Penawaran Umum Saham Perusahaan / *b. Public Offering of the Company's Shares*

Dalam rangka penawaran umum perdana saham Perusahaan, Perusahaan mendapatkan Surat Pemberitahuan Efektif Pernyataan Pendaftaran No. S-06428/BEI.PP1/08-2023 tertanggal 3 Agustus 2023 dari Bursa Efek Indonesia ("BEI") untuk melakukan penawaran umum perdana sebanyak 2.707.000.000 lembar saham dengan nilai nominal Rp100 (angka penuh) per lembar saham dan harga penawaran sebesar Rp100 (angka penuh) per lembar saham. Seluruh saham yang ditawarkan ke masyarakat pada saat penawaran umum perdana berasal dari saham baru yang diterbitkan Perusahaan. Efektif tanggal 9 Agustus 2023, saham Perusahaan telah dicatatkan di Bursa Efek Indonesia.

*In relation to the initial public offering of the Company's shares, the Company obtained the Notification Letter of Statement of Effective Registration No. S-06428/BEI.PP1/08-2023 dated August 3, 2023 from the Indonesia Stock Exchange ("IDX") to conduct an initial public offering of 2,707,000,000 shares to the public with par value of Rp100 (full amount) per share at an offering price of Rp100 (full amount) per share. All of the shares offered to the public in the initial public offering were new shares issued by the Company. Effective on August 9, 2023, the Company's shares have been listed in the Indonesia Stock Exchange.*

### c. Dewan Komisaris, Direksi, Komite Audit dan Karyawan / *c. Boards of Commissioners and Directors, Audit Committee and Employees*

Pada tanggal 31 Desember 2025, dan 2024, susunan Dewan Komisaris dan Direksi adalah sebagai berikut:

*As of December 31, 2025 and 2024, the composition of Boards of Commissioners and Directors are as follows:*

| | 2025 | 2024 | |
|---|---|---|---|
| Komisaris Utama | Abdul Rachim Sofyan | Abdul Rachim Sofyan | *President Commissioner* |
| Komisaris Independen | Daryono | Daryono | *Independent Commissioner* |
| Direktur Utama | Tirta Hidayat | Tirta Hidayat | *President Director* |
| Direktur | Dedi Hudayana | Dedi Hudayana | *Director* |

Susunan Komite Audit Perusahaan adalah sebagai berikut:

*The members of the Company's Audit Committee are as follows:*

| | 2025 | 2024 | |
|---|---|---|---|
| Ketua | Daryono | Daryono | *Chairman* |
| Anggota | Mirawati Sudjono | Mirawati Sudjono | *Member* |
| Anggota | JT. Duma | JT. Duma | *Member* |

Susunan Komite Audit Perusahaan berdasarkan Surat Keputusan Dewan Komisaris No. 002/SK/DEKOM-HUMI/III/2023 tanggal 31 Maret 2023.

*The composition of the Company's Audit Committee was based on Decree of the Board of Commissioners No. 002/SK/DEKOM-HUMI/III/2023 dated March 31, 2023.*

Sekretaris Perusahaan adalah Okty Saptarini Minarti berdasarkan Surat Keputusan Direksi No. 042/SK/DU-HUMI/X/2023 tanggal 26 Oktober 2023.

*The Company's Corporate Secretary is Okty Saptarini Minarti based on Directors Decision Letter No. 042/SK/DU-HUMI/X/2023 dated October 26, 2023.*

**1. UMUM (lanjutan)**

**c. Dewan Komisaris, Direksi, Komite Audit dan Karyawan (lanjutan)**

Berdasarkan Keputusan Direksi Perusahaan No. 007/SK/DIREKSI-HUMI/IX/2022 tanggal 26 September 2022, Direksi memutuskan pengangkatan Rahardian Agung Nugoroho sebagai Kepala Departemen Audit Internal.

Pada tanggal 31 Desember 2025, Grup mempekerjakan 271 karyawan dan 2.278 awak kapal (909 awak Perusahaan dan 1.369 awak pihak ketiga yang dikelola Perusahaan) (2024: 267 karyawan dan 1.821 awak kapal; 814 awak Perusahaan dan 1.006 awak pihak ketiga yang dikelola Perusahaan) (tidak diaudit).

Manajemen kunci meliputi anggota Dewan Komisaris dan Direksi Perusahaan.

**d. Penyelesaian laporan keuangan konsolidasian**

Manajemen Perusahaan bertanggung jawab atas penyusunan dan penyajian wajar laporan keuangan konsolidasian ini sesuai dengan Standar Akuntansi Keuangan di Indonesia, yang telah diselesaikan dan diotorisasi untuk diterbitkan oleh Direksi Perusahaan pada tanggal 9 Juni 2026.

***1. GENERAL (continued)***

***c. Boards of Commissioners and Directors, Audit Committee and Employees (continued)***

*Based on the Directors Resolutions No. 007/SK/DIREKSI-HUMI/IX/2022 dated September 26, 2022, the Directors approved the appointment of Rahardian Agung Nugroho as the Head of Internal Audit Department.*

*As of December 31, 2025, the Group has 271 employees and 2,278 vessel crews (909 crews of the Company and 1,369 crews of third parties which managed by the Company) (2024: 267 employees and 1,821 vessel crews; 814 crews of the Company and 1,006 crews of third parties which managed by the Company) (unaudited).*

*Key management includes members of the Boards of Commissioners and Directors of the Company.*

***d. Completion of the consolidated financial statements***

*The Company's management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Indonesian Financial Accounting Standards, which were completed and authorized for issuance by the Board of Directors of the Company on June 9, 2026.*

**2. PENYERTAAN PADA ENTITAS ANAK, ENTITAS ASOSIASI, DAN ENTITAS VENTURA BERSAMA**

Perincian dari penyertaan dan kepemilikan Perusahaan pada entitas anak adalah sebagai berikut:

***2. EQUITY PARTICIPATION IN SUBSIDIARIES, ASSOCIATE ENTITY, AND JOINT VENTURE ENTITY***

*The details of the Company's ownership interests in subsidiaries are as follows:*

| Entitas, Domisili dan Kegiatan Usaha/ *Entity, Domicile, and Nature of Business* | Mulai Secara Komersial/ *Start of Commercial Operations* | Persentase Kepemilkan Efektif/ *Effective Pecentage of Ownership* | | Total Aset Sebelum Eliminasi/ *Total Assets Before Elimination* | |
|---|---|---|---|---|---|
| | | 31 Desember/ *December 31,* 2025 | 31 Desember/ *December 31,* 2024 | 31 Desember/ *December 31,* 2025 | 31 Desember/ *December 31,* 2024 |
| **Pemilikan langsung/*Direct ownership*** | | | | | |
| PT GTS Internasional Tbk. ("GTSI") | | | | | |
| Indonesia | | | | | |
| Jasa sewa kapal/*Vessel charter service* | 2013 | 85% | 85% | 128.541.554 | 88.212.893 |
| PT PCS Internasional ("PCSI") | | | | | |
| Indonesia | | | | | |
| Konsultasi manajemen lainnya/ *Other management consulting* | 2013 | 100% | 100% | 48.713.344 | 39.519.735 |
| PT OTS Internasional ("OTSI") | | | | | |
| Indonesia | | | | | |
| Konsultasi manajemen lainnya/ *Other management consulting* | 2013 | 100% | 100% | 26.097.968 | 29.182.501 |

**2. PENYERTAAN PADA ENTITAS ANAK, ENTITAS ASOSIASI, DAN ENTITAS VENTURA BERSAMA (lanjutan)**

Perincian dari penyertaan dan kepemilikan Perusahaan pada entitas anak adalah sebagai berikut:

***2. EQUITY PARTICIPATION IN SUBSIDIARIES, ASSOCIATE ENTITY, AND JOINT VENTURE ENTITY (continued)***

*The details of the Company's ownership interests in subsidiaries are as follows:*

| **Entitas, Domisili dan Kegiatan Usaha/ *Entity, Domicile, and Nature of Business*** | **Mulai Secara Komersial/ *Start of Commercial Operations*** | **Persentase Kepemilkan Efektif/ *Effective Pecentage of Ownership*** | | **Total Aset Sebelum Eliminasi/ *Total Assets Before Elimination*** | |
|---|---|---|---|---|---|
| | | **31 Desember/ *December 31,* 2025** | **31 Desember/ *December 31,* 2024** | **31 Desember/ *December 31,* 2025** | **31 Desember/ *December 31,* 2024** |
| **Pemilikan langsung/*Direct ownership*** | | | | | |
| PT MCSI Internasional ("MCSI")<br>Indonesia<br>Jasa manajemen awak kapal/<br>*Crew management service* | 2016 | 100% | 100% | 4.977.209 | 5.028.934 |
| PT ETSI Hutama Maritim ("ETSI")<br>Indonesia<br>Jasa pelatihan awak kapal/<br>*Training crew service* | 2016 | 100% | 100% | 1.754.224 | 1.731.436 |
| PT Humpuss Transportasi Curah ("HTC")<br>Indonesia<br>Jasa sewa kapal/*Vessel charter service* | 2017 | 100% | 100% | 39.563.873 | 35.110.828 |
| PT Energi Maritim Indonesia ("EMI")<br>Indonesia<br>Jasa transportasi air/*Water transportation* | 2015 | 100% | 100% | 787.749 | 840.379 |
| **Pemilikan tidak langsung melalui HTC/ *Indirect ownership through HTC*** | | | | | |
| PT CTS Internasional ("CTSI")<br>Indonesia<br>Jasa transportasi air/*Water transportation* | 2012 | 100% | 100% | 15.892 | 15.892 |
| **Pemilikan tidak langsung melalui OTSI/ *Indirect ownership through OTSI*** | | | | | |
| PT Baraka Alam Sari ("BAS")<br>Indonesia<br>Jasa sewa kapal/*Vessel charter service* | 2012 | 99% | 99% | 27.676.444 | 27.394.360 |
| PT Hummingbird Trans Ocean ("HTO")<br>Indonesia<br>Jasa sewa kapal/*Vessel charter service* | 2017 | 100% | 100% | 930.854 | 934.416 |
| PT Humpuss Metana Perkasa ("HMP")<br>Indonesia<br>Jasa LNG/*LNG services* | 2025 | 99% | - | 73.385 | - |
| **Pemilikan tidak langsung melalui PCSI/ *Indirect ownership through PCSI*** | | | | | |
| PT Hutama Trans Kencana ("HTK2")<br>Indonesia<br>Jasa sewa kapal/*Vessel charter service* | 2013 | 99% | 99% | 138.006.800 | 125.754.430 |
| PT Hutama Trans Kontinental ("HTK3")<br>Indonesia<br>Jasa sewa kapal/*Vessel charter service* | 2016 | 100% | 100% | 24.249.739 | 19.712.826 |
| **Pemilikan tidak langsung melalui MCSI/ *Indirect ownership through MCSI*** | | | | | |
| PT McMol Crewing International ("McMol")<br>Indonesia<br>Jasa manajemen awak kapal/<br>*Crew management service* | 2023 | 51% | 51% | 2.617.841 | 1.552.266 |

## 2. PENYERTAAN PADA ENTITAS ANAK, ENTITAS ASOSIASI, DAN ENTITAS VENTURA BERSAMA (lanjutan)

## *2. EQUITY PARTICIPATION IN SUBSIDIARIES, ASSOCIATE ENTITY, AND JOINT VENTURE ENTITY (continued)*

Perincian dari penyertaan dan kepemilikan Perusahaan pada entitas anak adalah sebagai berikut:

*The details of the Company's ownership interests in subsidiaries are as follows:*

| Entitas, Domisili dan Kegiatan Usaha/ *Entity, Domicile, and Nature of Business* | Mulai Secara Komersial/ *Start of Commercial Operations* | Persentase Kepemilkan Efektif/ *Effective Pecentage of Ownership* | | Total Aset Sebelum Eliminasi/ *Total Assets Before Elimination* | |
|---|---|---|---|---|---|
| | | 31 Desember/ *December 31,* 2025 | 31 Desember/ *December 31,* 2024 | 31 Desember/ *December 31,* 2025 | 31 Desember/ *December 31,* 2024 |
| **Pemilikan tidak langsung melalui GTSI/ *Indirect ownership through GTSI*** | | | | | |
| PT Hikmah Sarana Bahari ("HSB")<br>Indonesia<br>Jasa sewa kapal/<br>*Vessel charter service* | 2015 | 85% | 85% | 39.443.399 | 42.120.376 |
| PT Bhaskara Inti Samudera ("BIS")<br>Indonesia<br>Jasa sewa kapal/<br>*Vessel charter service* | 2016 | 43% | 43% | 25.798.690 | 26.901.533 |
| PT Humolco LNG Indonesia ("HLI")<br>Indonesia<br>Jasa manajemen kapal/<br>*Vessel management service* | 2016 | 85% | 85% | 2.039.105 | 1.914.983 |
| PT GTSI Energi Nusantara ("GTSEN")<br>(sebelumnya/*formerly*<br>PT Anoa Sulawesi Regas ("ANOA"))<br>Indonesia<br>Perusahaan investasi/<br>*Investment company* | 2020 | 85% | 85% | 408.154 | 2.811.337 |
| PT Permata Khatulistiwa Regas ("PKR")<br>Indonesia<br>Perdagangan/*Trading* | 2018 | 85% | 85% | 29.705.790 | 29.067.062 |
| GTS Energy Trading Pte. Ltd. ("GET")<br>Singapore<br>Perdagangan/*Wholesale* | 2024 | 85% | 85% | 35.409 | 296.924 |
| PT Surya Gaschem Perkasa ("SGP")<br>Indonesia<br>Jasa sewa kapal/*Vessel charter services* | - | 100% | 100% | 2.612.212 | 2.612.516 |
| PT Solusi Prakarsa Metana ("SPM1")<br>Indonesia<br>Perdagangan/*Trading* | 2024 | 51% | - | 417.438 | - |
| **Pemilikan asosiasi melalui PKR/ *Associate ownership through PKR*** | | | | | |
| PT Jawa Satu Regas ("JSR")<br>Indonesia<br>Jasa sewa kapal/*Vessel charter service* | 2019 | 25% | 25% | 315.527.377 | 323.638.648 |
| **Pemilikan asosiasi ventura bersama melalui SPM1/ *Joint venture ownership through SPM1*** | | | | | |
| PT Solusi Prisma Metana ("SPM2")<br>Indonesia<br>Perdagangan/*Trading* | 2025 | 60% | - | 1.426.362 | - |

**2. PENYERTAAN PADA ENTITAS ANAK, ENTITAS ASOSIASI, DAN ENTITAS VENTURA BERSAMA (lanjutan)**

**PT Solusi Prakarsa Metana ("SPM1")**

PT Solusi Prakarsa Metana ("SPM1") adalah perseroan terbatas yang didirikan berdasarkan hukum Negara Republik Indonesia berdasarkan Akta Notaris Adrian Pramudana Iswara, S.H., M.Kn. No. 03 tertanggal 5 Desember 2024. Anggaran Dasar perusahaan telah disetujui oleh Kementrian Hukum dalam surat No. AHU-0097654.AH.01.01.Tahun 2024 tertanggal 8 Desember 2024.

Berdasarkan Akta Notaris Romaini, S.H., M.Kn. No. 07 tertanggal 15 Oktober 2025, SPM1 meningkatkan modal dasar, di mana penambahan modal tersebut disetor oleh GTSI, entitas anak, sebesar Rp7.500.000.000 atau setara dengan AS$452.352. Perubahan ini telah disetujui oleh Kementerian Hukum Republik Indonesia melalui surat keputusan No. AHU-0070633.AH.01.02.Tahun 2025 tertanggal 17 Oktober 2025.

Pada tanggal 25 November 2025, GTSI, entitas anak, meningkatkan kepemilikannya di SPM1 dengan meningkatkan modal dasar, modal ditempatkan dan modal disetor sebesar Rp2.500.000.000 atau setara dengan AS$150.322, sehingga GTSI, entitas anak, memiliki kepemilikan saham sebesar 51% atau setara dengan 10.000 saham SPM1 dengan nilai nominal seluruhnya Rp10.000.000.000. Perubahan ini telah disetujui oleh Kementerian Hukum Republik Indonesia melalui surat keputusan No. AHU-0086833.AH.01.02.Tahun 2025 tertanggal 5 Januari 2026.

Kegiatan SPM1 adalah perdagangan besar bahan bakar padat, cair, dan gas, serta produk sejenisnya melalui anak perusahaan.

***2. EQUITY PARTICIPATION IN SUBSIDIARIES, ASSOCIATE ENTITY, AND JOINT VENTURE ENTITY (continued)***

***PT Solusi Prakarsa Metana ("SPM1")***

*PT Solusi Prakarsa Metana ("SPM1") is a limited liability company established under the laws of the Republic of Indonesia based on Notarial Deed No. 03 dated 5 December 2024 of Adrian Pramudana Iswara, S.H., M.Kn. The Company's Articles of Association have been approved by the Ministry of Law of the Republic of Indonesia through Decision Letter No. AHU-0097654.AH.01.01.Tahun 2024 dated December 8, 2024.*

*Based on Notarial Deed No. 07 dated October 15, 2025 of Romaini, S.H., M.Kn., SPM1 increased its authorized capital. The additional capital was fully subscribed and paid by GTSI, a subsidiary, amounting to Rp7,500,000,000 or equivalent to AS$452,352. This amendment was approved by the Ministry of Law of the Republic of Indonesia through Decision Letter No. AHU-0070633.AH.01.02.Tahun 2025 dated October 17, 2025.*

*On 25 November 2025, GTSI, a subsidiary, increased its ownership interest in SPM1 through an increase in authorized capital, issued capital, and paid-up capital amounting to Rp2,500,000,000 or equivalent to US$150,322, resulting in GTSI, a subsidiary, holds a 51% share ownership in SPM1, or equivalent to 10,000 shares with a total nominal value of Rp10,000,000,000. This amendment was approved by the Ministry of Law of the Republic of Indonesia through Decision Letter No. AHU-0086833.AH.01.02.Tahun 2025 dated January 5, 2026.*

*SPM1 is engaged in the wholesale trading of solid, liquid, and gaseous fuels, as well as related products, through its subsidiary.*

**2. PENYERTAAN PADA ENTITAS ANAK, ENTITAS ASOSIASI, DAN ENTITAS VENTURA BERSAMA (lanjutan)**

**PT Solusi Prakarsa Metana ("SPM1") (lanjutan)**

Nilai wajar teridentifikasi atas aset dan liabilitas dari SPM1 pada tanggal penambahan modal dan imbalan yang dialihkan untuk memperoleh 51,02% kepemilikan entitas anak adalah sebagai berikut:

***2. EQUITY PARTICIPATION IN SUBSIDIARIES, ASSOCIATE ENTITY, AND JOINT VENTURE ENTITY (continued)***

***PT Solusi Prakarsa Metana ("SPM1") (continued)***

*The fair value of the identifiable assets and liabilities of SPM1 at the date of capital contribution and the consideration transferred to acquire a 51.02% ownership interest in the subsidiary are as follows:*

| | **Nilai wajar/ *Fair value*** | |
|---|---|---|
| **ASET** | | ***ASSETS*** |
| Total aset lancar | 389.590 | *Total current assets* |
| Total aset tidak lancar | 159.388 | *Total non-current assets* |
| **TOTAL ASET** | **548.978** | ***TOTAL ASSETS*** |
| **TOTAL LIABILITAS** | **54.157** | ***TOTAL LIABILITIES*** |
| **JUMLAH ASET NETO** | **494.821** | ***TOTAL NET ASSETS*** |
| Dikurangi: | | *Less:* |
| Imbalan yang dialihkan untuk memperoleh tambahan investasi sebesar 51,02% | 602.674 | *Consideration transferred for acquiring 51.02% additional investment* |
| Nilai tercatat investasi sebesar 51,02% | 252.460 | *Carrying value investment of 51.02%* |
| ***Goodwill* (Catatan 14)** | **350.214** | ***Goodwill (Note 14)*** |

*Goodwill* sebesar AS$350.214 merupakan selisih antara nilai akuisisi dan proporsional saham GTSI sebesar 51,02% dari nilai buku neto aset SPM1 yang merupakan nilai yang tercatat pada laporan posisi keuangan konsolidasian.

*Goodwill amounting to US$350,214 represents the difference between the acquisition consideration and GTSI's 51.02% proportionate share of the net book value of SPM1's assets, as recorded in the consolidated statement of financial position.*

Pada tanggal pelaporan, penentuan nilai wajar neto atas aset teridentifikasi dan liabilitas yang diambil alih masih dalam proses penyelesaian. Untuk itu *goodwill* yang timbul diakui secara provisional.

*At the reporting date, the net fair value measurement of identifiable assets acquired and liabilities assumed has not yet been finalized. Therefore, the goodwill arising from the acquisition has been recognized on a provisional basis.*

Selanjutnya, GTSI, entitas anak, akan mempertimbangkan faktor-faktor yang terkait dalam menentukan apakah informasi yang diperoleh setelah tanggal akuisisi 25 November 2025 yang melibatkan penyesuaian atas nilai provisional yang diakui atau apakah informasi yang diperoleh berasal dari peristiwa yang terjadi setelah tanggal akuisisi.

*Subsequently, GTSI, a subsidiary, will consider pertinent factors in determining whether information obtained after the acquisition date November 25, 2025 should result in an adjustment to the provisional amounts recognized or whether that information results from events that occurred after the acquisition date.*

Selama periode pengukuran, GTSI, entitas anak, akan mengakui penyesuaian atas nilai provisional seolah-olah perlakuan akuntansi atas transaksi telah diselesaikan pada tanggal 25 November 2025.

*During the measurement period, GTSI, a subsidiary, shall recognize adjustments to the provisional amounts as if the accounting for the transactions had been completed on November 25, 2025.*

**2. PENYERTAAN PADA ENTITAS ANAK, ENTITAS ASOSIASI, DAN ENTITAS VENTURA BERSAMA (lanjutan)**

**PT Solusi Prakarsa Metana ("SPM1") (lanjutan)**

Dengan demikian, GTSI akan merevisi informasi komparatif untuk periode yang sebelumnya disajikan dalam laporan keuangan konsolidasian sebagaimana dibutuhkan, termasuk membuat perubahan dalam depresiasi, amortisasi atau dampak akuntansi lain yang diakui pada saat menyelesaikan akuntansi awal. Setelah periode pengukuran berakhir, GTSI akan merevisi akuntansi atas transaksi tersebut untuk mengoreksi informasi keuangan sesuai PSAK 208, "Kebijakan Akuntansi, Perubahan Estimasi Akuntansi, dan Kesalahan"

***2. EQUITY PARTICIPATION IN SUBSIDIARIES, ASSOCIATE ENTITY, AND JOINT VENTURE ENTITY (continued)***

***PT Solusi Prakarsa Metana ("SPM1") (continued)***

*Thus, GTSI shall revise comparative information for prior period presented in consolidated financial statements as needed, including making any change in depreciation, amortization or other income effects recognized in completing the initial accounting. After the measurement period ends, GTSI shall revise the accounting for the transactions only to correct an error in accordance with PSAK 208, "Accounting Policies, Changes in Accounting Estimates and Errors."*

**3. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL**

**a. Dasar penyajian laporan keuangan konsolidasian**

Laporan keuangan konsolidasian telah disusun sesuai dengan Standar Akuntansi Keuangan di Indonesia ("SAK"), yang mencakup Pernyataan dan Interpretasi yang dikeluarkan oleh Dewan Standar Akuntansi Keuangan Ikatan Akuntan Indonesia ("DSAK IAI") dan Peraturan-Peraturan serta Pedoman Penyajian dan Pengungkapan Laporan Keuangan yang diterbitkan oleh Otoritas Jasa Keuangan ("OJK").

Laporan keuangan konsolidasian disusun berdasarkan konsep akrual, kecuali laporan arus kas konsolidasian, dengan menggunakan konsep biaya historis, kecuali seperti yang disebutkan dalam Catatan atas laporan keuangan konsolidasian yang relevan.

Laporan arus kas konsolidasian yang disajikan dengan menggunakan metode langsung, menyajikan penerimaan dan pengeluaran kas dan setara kas yang diklasifikasikan ke dalam aktivitas operasi, investasi dan pendanaan.

Grup telah menyusun laporan keuangan konsolidasian dengan dasar bahwa Grup akan terus beroperasi secara berkesinambungan

Mata uang fungsional Grup adalah Dolar Amerika Serikat, kecuali HTC, MCSI, McMol, ETSI, dan SPM1 dalam Rupiah.

Laporan keuangan konsolidasian disajikan dalam Dolar Amerika Serikat ("Dolar AS"/"AS$"), yang merupakan mata uang fungsional dan penyajian Grup.

***3. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION***

***a. Basis of preparation of the consolidated financial statements***

*The consolidated financial statements have been prepared in accordance with Indonesian Financial Accounting Standards ("SAK"), which comprise the Statements and Interpretations issued by the Financial Accounting Standards Board of the Institute of Indonesia Chartered Accountants ("DSAK IAI") and the Regulations and Guidelines on Financial Statement Presentation and Disclosures issued by Financial Services Authority (" OJK").*

*The consolidated financial statements have been prepared on the accrual basis, except for the consolidated statement of cash flows, using the historical cost concept of accounting, except as disclosed in the relevant Notes to the consolidated financial statements herein.*

*The consolidated statement of cash flows, which have been prepared using the direct method, present receipts and disbursements of cash and cash equivalents classified into operating, investing and financing activities.*

*The Group has prepared the consolidated financial statements on the basis that it will continue to operate as a going concern*

*The Group's functional currency is United States Dollar, except HTC, MCSI, McMol, ETSI, and SPM1 in Rupiah.*

*The consolidated financial statements are presented in United States Dollar ("US Dollar"/"US$"), which is the Group's functional and presentation currency.*

**3. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**

**a. Dasar penyajian laporan keuangan konsolidasian (lanjutan)**

Sehubungan dengan penyajian laporan keuangan konsolidasian Grup, laporan keuangan HTC, MCSI, McMol, ETSI, dan SPM1 dijabarkan dalam mata uang Dolar AS dengan cara sebagai berikut:

a) Aset dan liabilitas dijabarkan menggunakan kurs penutup pada tanggal pelaporan;
b) Penghasilan dan beban dijabarkan menggunakan kurs rata-rata; dan
c) Seluruh hasil dari selisih kurs yang dihasilkan diakui dalam selisih kurs penjabaran sebagai bagian dari penghasilan komprehensif lainnya.

Periode pelaporan keuangan Grup adalah 1 Januari - 31 Desember.

**b. Prinsip-prinsip konsolidasi**

Laporan keuangan konsolidasian meliputi laporan keuangan Perusahaan dan entitas-entitas anak. Kendali diperoleh bila Grup terekspos atau memiliki hak atas imbal hasil variabel dari keterlibatannya dengan *investee* dan memiliki kemampuan untuk mempengaruhi imbal hasil tersebut melalui kekuasaannya atas *investee*. Dengan demikian, investor mengendalikan investee jika dan hanya jika investor memiliki seluruh hal berikut ini:

- Kekuasaan atas *investee*, yaitu hak yang ada saat ini yang memberi investor kemampuan kini untuk mengarahkan aktivitas relevan dari *investee*,
- Eksposur atau hak atas imbal hasil variabel dari keterlibatannya dengan *investee*, dan
- Kemampuan untuk menggunakan kekuasaannya atas *investee* untuk mempengaruhi jumlah imbal hasil.

Bila Grup tidak memiliki hak suara atau hak serupa secara mayoritas atas suatu *investee*, Grup mempertimbangkan semua fakta dan keadaan yang relevan dalam mengevaluasi apakah mereka memiliki kekuasaan atas *investee*, termasuk:

- Pengaturan kontraktual dengan pemilik hak suara lainnya dari *investee*,
- Hak yang timbul atas pengaturan kontraktual lain, dan
- Hak suara dan hak suara potensial yang dimiliki Grup.

***3. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)***

***a. Basis of preparation of the consolidated financial statements (continued)***

*In preparing the consolidated financial statements of the Group, financial statements of HTC, MCSI, McMol, ETSI, and SPM1 were translated to US Dollar currency based on the following:*

*a) Assets and liabilities were translated using the prevailing rates at the reporting date;*
*b) Income and expenses were translated using the average exchange rate;*
*c) All resulting exchange differences were recognized in foreign exchange translation as part of other comprehensive income.*

*The financial reporting period of the Group is January 1 - December 31.*

***b. Principles of consolidation***

*The consolidated financial statements comprise the financial statements of the Company and its subsidiaries. Control is achieved when the Group is exposed, or has rights, to variable returns from its involvement with the investee and has the ability to affect those returns through its power over the investee. Thus, the Group controls an investee if and only if the Group has all of the following:*

- *Power over the investee, that is existing rights that give the Group current ability to direct the relevant activities of the investee,*
- *Exposure, or rights, to variable returns from its involvement with the investee, and*
- *The ability to use its power over the investee to affect its returns.*

*When the Group has less than a majority of the voting or similar rights of an investee, the Group considers all relevant facts and circumstances in assessing whether it has power over an investee, including:*

- *The contractual arrangement with the other vote holders of the investee,*
- *Rights arising from other contractual arrangements, and*
- *The Group's voting rights and potential voting rights.*

**3. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**

**b. Prinsip-prinsip konsolidasi (lanjutan)**

Grup menilai kembali apakah mereka mengendalikan *investee* bila fakta dan keadaan mengindikasikan adanya perubahan terhadap satu atau lebih dari ketiga elemen dari pengendalian. Konsolidasi atas entitas-entitas anak dimulai sejak Grup memperoleh pengendalian atas entitas anak dan berakhir pada saat Grup kehilangan pengendalian atas entitas anak. Aset, liabilitas, penghasilan dan beban dari entitas anak yang diakuisisi pada tahun tertentu disertakan dalam laporan keuangan konsolidasian sejak tanggal Grup memperoleh kendali sampai tanggal Grup tidak lagi mengendalikan entitas anak tersebut.

Seluruh laba rugi dan setiap komponen penghasilan komprehensif lain ("PKL") diatribusikan pada pemilik entitas induk dan pada kepentingan nonpengendali ("KNP"), walaupun hal ini akan menyebabkan saldo KNP yang defisit. Bila dipandang perlu, penyesuaian dilakukan terhadap laporan keuangan entitas anak untuk diselaraskan dengan kebijakan akuntansi Grup.

Seluruh aset dan liabilitas, ekuitas, penghasilan dan beban dan arus kas atas transaksi antar anggota Grup dieliminasi sepenuhnya pada saat konsolidasi.

Perubahan dalam bagian kepemilikan entitas induk pada entitas anak yang tidak mengakibatkan hilangnya pengendalian, dicatat sebagai transaksi ekuitas. Bila kehilangan pengendalian atas suatu entitas anak, maka Grup menghentikan pengakuan atas aset (termasuk *goodwill*), liabilitas dan komponen lain dari ekuitas terkait, dan selisihnya diakui pada laba rugi. Bagian dari investasi yang tersisa diakui pada nilai wajar.

**c. Kombinasi bisnis dan *goodwill***

Kombinasi bisnis dicatat dengan menggunakan metode akuisisi. Biaya perolehan dari sebuah akuisisi diukur pada nilai agregat imbalan yang dialihkan, diukur pada nilai wajar pada tanggal akuisisi dan jumlah setiap KNP pada pihak yang diakuisisi. Untuk setiap kombinasi bisnis, Grup memilih apakah mengukur KNP pada entitas yang diakuisisi baik pada nilai wajar ataupun pada proporsi kepemilikan KNP atas aset neto yang teridentifikasi dari entitas yang diakuisisi. Biaya-biaya akuisisi yang timbul dibebankan langsung dan disertakan dalam beban administrasi.

***3. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)***

***b. Principles of consolidation (continued)***

*The Group re-assesses whether or not it controls an investee if facts and circumstances indicate that there are changes to one or more of the three elements of control. Consolidation of a subsidiary begins when the Group obtains control over the subsidiary and ceases when the Group loses control of the subsidiary. Assets, liabilities, income and expenses of a subsidiary acquired during the year are included in the consolidated financial statements from the date the Group gains control until the date the Group ceases to control the subsidiary.*

*Profit or loss and each component of other comprehensive income ("OCI") are attributed to the equity holders of the parent of the Group and to the non-controlling interests ("NCI"), even if this results in the NCI having a deficit balance. When necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with the Group's accounting policies*

*All intra-group assets and liabilities, equity, income, expenses and cash flows relation to transactions between members of the Group are eliminated in full on consolidation.*

*A change in the parent's ownership interest in a subsidiary, without a loss of control, is accounted for as an equity transaction. If the Group loses control over a subsidiary, it derecognizes the related assets (including goodwill), liabilities, NCI and other component of equity, while the difference is recognized in the profit or loss. Any investment retained is recognized at fair value.*

***c. Business combination and goodwill***

*Business combinations are accounted for using the acquisition method. The cost of an acquisition is measured as the aggregate of the consideration transferred, measured at acquisition date fair value, and the amount of any NCI in the acquiree. For each business combination, the Group elects whether it measures the NCI in the acquiree either at fair value or at the proportionate share of the acquiree's identifiable net assets. Acquisition costs incurred are directly expensed and included in administrative expenses.*

**3. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**

**c. Kombinasi bisnis and *Goodwill* (lanjutan)**

Grup menentukan bahwa mereka telah mengakuisisi bisnis ketika rangkaian aktivitas dan aset yang diakuisisi mencakup input dan proses substantif yang bersama-sama secara signifikan berkontribusi pada kemampuan untuk menghasilkan output. Proses yang diperoleh adalah substantif jika penting bagi kemampuan untuk terus menghasilkan output, dan input yang diperoleh mencakup tenaga kerja yang terorganisir dengan keterampilan, pengetahuan, atau pengalaman yang diperlukan untuk melakukan proses itu atau secara signifikan berkontribusi pada kemampuan untuk terus menghasilkan output dan dianggap unik atau langka atau tidak dapat diganti tanpa biaya, usaha, atau penundaan yang signifikan dalam kemampuan untuk terus menghasilkan output.

Ketika melakukan akuisisi atas sebuah bisnis, Grup menentukan dan mengklasifikasikan aset keuangan yang diperoleh dan liabilitas keuangan yang diambil alih berdasarkan pada persyaratan kontraktual, kondisi ekonomi dan kondisi terkait lain yang ada pada tanggal akuisisi.

Dalam suatu kombinasi bisnis yang dilakukan secara bertahap, Grup mengukur kembali kepentingan ekuitas yang dimiliki sebelumnya pada pihak yang diakuisisi pada nilai wajar tanggal akuisisi dan mengakui keuntungan atau kerugian yang dihasilkan.

Setiap imbalan kontinjensi yang akan ditransfer oleh perusahaan pengakuisisi akan diakui pada nilai wajar pada tanggal akuisisi. Imbalan kontinjensi yang diklasifikasikan sebagai ekuitas tidak diukur kembali dan penyelesaian selanjutnya adalah diperhitungkan dalam ekuitas. Imbalan kontinjensi yang diklasifikasikan sebagai aset atau liabilitas yaitu instrumen keuangan dan dalam lingkup PSAK 109, diukur pada nilai wajar dengan perubahan nilai wajar yang diakui dalam laba rugi sesuai dengan PSAK 109. Imbalan kontinjensi lain yang tidak termasuk dalam PSAK 109 diukur sebesar nilai wajar pada setiap tanggal pelaporan dengan perubahan nilai wajar yang diakui pada laba rugi.

Bila pencatatan awal kombinasi bisnis belum dapat diselesaikan pada tanggal pelaporan, Grup melaporkan jumlah sementara bagi item yang pencatatannya belum dapat diselesaikan tersebut.

***3. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)***

***c. Business combination and Goodwill (continued)***

*The Group determines that it has acquired a business when the acquired set of activities and assets include an input and a substantive process that together significantly contribute to the ability to create outputs. The acquired process is considered substantive if it is critical to the ability to continue producing outputs, and the inputs acquired include an organized workforce with the necessary skills, knowledge, or experience to perform that process or it significantly contributes to the ability to continue producing outputs and is considered unique or scarce or cannot be replaced without significant cost, effort, or delay in the ability to continue producing outputs.*

*When the Group acquires a business, it assesses and classifies the financial assets acquired and liabilities assumed for appropriate classification and designation in accordance with the contractual terms, economic circumstances and pertinent conditions as at the acquisition date.*

*If the business combination is achieved in stages, the acquisition date fair value of the Group's previously held equity interest in the acquiree is remeasured to fair value at the acquisition date through profit or loss.*

*Any contingent consideration to be transferred by the acquirer will be recognized at fair value at the acquisition date. Contingent consideration classified as equity is not re-measured and its subsequent settlement is accounted for within equity. Contingent consideration classified as an asset or liability that is a financial instrument and within the scope of PSAK 109, is measured at fair value with the changes in fair value recognized in the statement of profit or loss in accordance with PSAK 109. Other contingent consideration that is not within the scope of PSAK 109 is measured at fair value at each reporting date with changes in fair value recognized in profit or loss.*

*If the initial accounting for a business combination is incomplete by the end of the reporting, the Group reports provisional amounts for the items for which the accounting is incomplete.*

**3. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**

**c. Kombinasi bisnis dan *Goodwill* (lanjutan)**

Periode pengukuran adalah periode setelah tanggal akuisisi yang didalamnya Grup dapat melakukan penyesuaian atas jumlah sementara yang diakui dalam kombinasi bisnis tersebut. Selama periode pengukuran, Grup mengakui penambahan aset atau liabilitas bila terdapat informasi terbaru yang diperoleh mengenai fakta dan keadaan pada tanggal akuisisi, yang bila diketahui pada saat itu, akan menyebabkan pengakuan atas aset dan liabilitas pada tanggal tersebut.

Periode pengukuran berakhir pada saat pengakuisisi menerima informasi yang diperlukan mengenai fakta dan keadaan pada tanggal akuisisi atau mengetahui bahwa informasi lainnya tidak dapat diperoleh, namun tidak lebih dari satu tahun dari tanggal akuisisi.

Pada tanggal akuisisi, *goodwill* awalnya diukur pada harga perolehan yang merupakan selisih lebih nilai agregat dari imbalan yang dialihkan dan jumlah setiap KNP atas selisih jumlah dari aset teridentifikasi yang diperoleh dan liabilitas yang diambil alih.

Jika imbalan tersebut lebih rendah dari nilai wajar aset neto entitas anak yang diakuisisi, selisih tersebut diakui pada laba rugi sebagai keuntungan dari pembelian dengan diskon setelah sebelumnya manajemen melakukan penilaian atas identifikasi dan nilai wajar dari aset yang diperoleh dan liabilitas yang diambil alih.

Setelah pengakuan awal, *goodwill* diukur pada jumlah tercatat dikurangi akumulasi kerugian penurunan nilai. Untuk tujuan pengujian penurunan nilai, *goodwill* yang diperoleh dari suatu kombinasi bisnis, sejak tanggal akuisisi dialokasikan kepada setiap Unit Penghasil Kas ("UPK") dari Grup yang diharapkan akan menerima manfaat dari sinergi kombinasi tersebut, terlepas dari apakah aset atau liabilitas lain dari pihak yang diakuisisi dialokasikan kepada UPK tersebut.

Jika *goodwill* telah dialokasikan pada suatu UPK dan operasi tertentu atas UPK tersebut dihentikan, maka *goodwill* yang diasosiasikan dengan operasi yang dihentikan tersebut termasuk dalam jumlah tercatat operasi tersebut ketika menentukan keuntungan atau kerugian dari pelepasan. *Goodwill* yang dilepaskan tersebut diukur berdasarkan nilai relatif operasi yang dihentikan terhadap bagian dari UPK yang ditahan.

***3. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)***

***c. Business combination and Goodwill (continued)***

*The measurement period is the period after the acquisition date during which the Group may adjust the provisional amounts recognized for a business combination. During the measurement period, the Group recognizes additional assets or liabilities if new information is obtained about facts and circumstances that existed as of the acquisition date and, if known, would have resulted in the recognition of those assets and liabilities as of that date.*

*The measurement period ends as soon as the acquirer receives the information it was seeking about facts and circumstances that existed as of the acquisition date or learns that more information is not obtainable but shall not exceed one year from the acquisition date.*

*At acquisition date, goodwill is initially measured at cost being the excess of the aggregate of the consideration transferred and the amount recognized for NCI over the net identifiable assets acquired and liabilities assumed.*

*If this consideration is lower than the fair value of the net assets of the subsidiary acquired, the difference is recognized in profit or loss as gain on bargain purchase after previously assessing the identification and fair value measurement of the acquired assets and the assumed liabilities.*

*After initial recognition, goodwill is measured at cost less any accumulated impairment losses. For the purpose of impairment testing, goodwill acquired in a business combination is, from the acquisition date, allocated to each of the Group's Cash-generating Units ("CGU") that are expected to benefit from the combination, irrespective of whether other assets or liabilities of the acquiree are allocated to those CGUs.*

*Where goodwill forms part of a CGU and part of the operations within that CGU is disposed of, the goodwill associated with the operation disposed of is included in the carrying amount of the operation when determining the gain or loss on disposal of the operation. Goodwill disposed of in this circumstance is measured based on the relative values of the operation disposed of and the portion of the CGU retained.*

**3. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**

**d. Klasifikasi lancar dan tak lancar**

Suatu liabilitas disajikan lancar bila:
i) Akun dilunasi dalam siklus operasi normal

ii) Untuk diperdagangkan
iii) Akan dilunasi dalam 12 bulan setelah tanggal pelaporan, atau
iv) Tidak ada hak untuk menangguhkan pelunasannya dalam kurun waktu 12 bulan setelah periode pelaporan.

Seluruh liabilitas lain diklasifikasikan sebagai tidak lancar

Aset dan liabilitas pajak tangguhan diklasifikasikan sebagai aset dan kewajiban tidak lancar dan kewajiban jangka panjang.

**e. Transaksi dengan pihak berelasi**

Pihak berelasi adalah orang atau entitas yang terkait dengan 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) personil manajemen kunci entitas pelapor atau entitas induk entitas pelapor.

b) Suatu entitas berelasi dengan entitas pelapor jika memenuhi salah satu hal berikut:
   i) Entitas dan entitas pelapor adalah anggota dari grup yang sama (artinya entitas induk, entitas anak, dan entitas anak berikutnya terkait 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 grup, 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.

***3. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)***

***d. Current and non-current classification***

*A liability is current when it is:*
*i) Expected to be settled in the normal operating cycle*
*ii) Held primarily for the purpose of trading*
*iii) Due to be settled within twelve months after the reporting period, or*
*iv) There is no right at the end of reporting period to defer the settlement of the liability for at lease twelve months after the reporting period*

*All other liabilities are classified as non-current.*

*Deferred tax assets and liabilities are classified as non-current assets and liabilities.*

***e. Transactions with related parties***

*Related party represents a person or an entity who is related to the reporting entity:*

*a) A person or a close member of the 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.*

**3. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**

**e. Transaksi dengan pihak berelasi (lanjutan)**

Pihak berelasi adalah orang atau entitas yang terkait dengan entitas pelapor:

b) Suatu entitas berelasi dengan entitas pelapor jika memenuhi salah satu hal berikut:
   v) Entitas tersebut adalah suatu program imbalan pasca 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 atau dikendalikan bersama oleh orang yang diidentifikasi dalam huruf (a).
   vii) Orang yang diidentifikasi dalam huruf (a) (i) memiliki pengaruh signifikan atas entitas atau personil manajemen kunci entitas (atau entitas induk dari entitas).

Transaksi ini dilakukan berdasarkan persyaratan yang disetujui oleh kedua belah pihak.

Seluruh saldo dan transaksi yang dilakukan dengan pihak berelasi telah diungkapkan dalam Catatan 36.

**f. Transaksi dan Saldo dalam Mata Uang Asing**

Transaksi dalam mata uang asing dicatat berdasarkan kurs yang berlaku pada saat terjadinya transaksi. Pada akhir periode pelaporan, aset dan liabilitas moneter dalam mata uang asing Grup dijabarkan ke Dolar AS dengan menggunakan kurs tengah yang diterbitkan oleh Bank Indonesia pada tanggal transaksi perbankan terakhir untuk tahun yang bersangkutan. Laba atau rugi nilai tukar yang diakibatkan oleh penjabaran tersebut diakui dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian berjalan. Perbedaan nilai tukar yang timbul atas aset atau liabilitas moneter intragrup, baik jangka pendek maupun jangka panjang, yang tidak dapat dieliminasi satu sama lainnya, diakui sebagai pendapatan atau beban dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian.

Nilai tukar yang digunakan adalah sebagai berikut:

| | 2025 | 2024 | |
|---|---|---|---|
| AS$1/Rupiah | 16.782,00 | 16.162,00 | *US$1/Rupiah* |
| AS$1/JP¥ | 155,98 | 157,89 | *US$1/JP¥* |
| AS$1/SG$ | 1,28 | 1,36 | *US$1/SG$* |
| AS$1/Euro | 0,85 | 0,96 | *US$1/Euro* |

***3. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)***

***e. Transactions with related parties (continued)***

*Related party represents a person or an entity who is related to the reporting entity:*

*b) An entity is related to a reporting entity if any of the following conditions applies:*
   *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) 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).*

*The transactions are made based on terms agreed by the parties.*

*All material balance and transactions with related parties are described in Note 36.*

***f. Foreign Currency Transactions and Balances***

*Transactions involving foreign currencies are recorded at the rates of exchange prevailing at the time of the transactions. At end of reporting period, monetary assets and liabilities denominated in foreign currencies of the Group are translated into US Dollar at the middle rates of exchange prevailing at the last banking transaction date of the year as published by Bank Indonesia. The resulting exchange gains or losses arising from the translation are recognized in the current period's consolidated statement of profit or loss and other comprehensive income. The exchange differences arising on intra-group monetary items, whether short-term or long-term, which cannot be eliminated against a corresponding amount are recognized as an income or an expense in the consolidated statement of profit or loss and other comprehensive income.*

*The rates of exchange used are as follows:*

**3. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**

**g. Kas dan setara kas**

Kas dan setara kas dalam laporan posisi keuangan konsolidasian yang terdiri dari kas dan bank serta deposito jangka pendek yang jatuh tempo dalam waktu 3 bulan atau kurang, yang dapat segera dikonversikan menjadi kas dalam jumlah yang dapat ditentukan dan memiliki risiko perubahan nilai yang tidak signifikan.

Deposito berjangka dengan jangka waktu lebih dari 3 (tiga) bulan tapi tidak melebihi 1 (satu) tahun dari tanggal penempatannya disajikan sebagai bagian dari "deposito berjangka".

Kas yang dibatasi penggunaannya disajikan secara terpisah dari kas dan setara kas. Apabila akan digunakan untuk membayar kewajiban yang akan jatuh tempo dalam waktu 1 (satu) tahun disajikan sebagai bagian dari aset lancar dan apabila akan digunakan untuk membayar kewajiban yang akan jatuh tempo dalam waktu lebih dari 1 (satu) tahun disajikan sebagai bagian dari aset tidak lancar.

**h. Persediaan**

Persediaan diukur sebesar nilai yang lebih rendah antara biaya perolehan atau nilai realisasi neto. Biaya perolehan ditentukan dengan menggunakan metode rata-rata tertimbang. Nilai realisasi neto persediaan adalah estimasi harga jual dalam kegiatan usaha normal dikurangi estimasi biaya penyelesaian dan estimasi biaya yang diperlukan untuk membuat penjualan.

Penyisihan persediaan usang ditentukan berdasarkan hasil penelaahan terhadap kondisi persediaan pada tanggal pelaporan.

**i. Investasi pada entitas asosiasi**

Entitas asosiasi adalah entitas yang terhadapnya Grup memiliki pengaruh signifikan. Pengaruh signifikan adalah kekuasaan untuk berpartisipasi dalam keputusan kebijakan keuangan dan operasional *investee*, tetapi tidak mengendalikan atau mengendalikan bersama atas kebijakan tersebut.

***3. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)***

***g. Cash and cash equivalent***

*Cash and cash equivalents in the statements of consolidated financial position comprise cash on hand and in banks and short-term deposits with a maturity of three (3) months or less, that are readily convertible to a known amount of cash and subject to an insignificant risk of changes in value.*

*Time deposits with maturities of more than 3 (three) months but not exceeding 1 (one) year at the time of placement are presented as part of "time deposit".*

*Restricted cash accounts are presented separately from cash and cash equivalents. If it will be used for repayment of obligations maturing within 1 (one) year are presented as part of current assets and if it will be used for repayment of obligations maturing more than 1 (one) year are presented as part of non-current assets.*

***h. Inventories***

*Inventories are valued at the lower of cost or net realizable value. Cost is calculated using weighted-average method. Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the estimated costs necessary to make the sale.*

*Allowance for inventories obsolescence is provided based on a review of the condition of inventories at the reporting dates.*

***i. Investments in associated companies***

*An associate is an entity over which the Group has significant influence. Significant influence is the power to participate in the financial and policy decisions of the investee, but is not control or joint control over those policies.*

**3. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**

**i. Investasi pada entitas asosiasi (lanjutan)**

Ventura bersama adalah salah satu tipe pengaturan bersama yang mengatur bahwa para pihak yang memiliki pengendalian bersama atas pengaturan memiliki hak atas aset neto ventura bersama. Pengendalian bersama adalah persetujuan kontraktual untuk berbagi pengendalian atas suatu pengaturan, yang ada hanya ketika keputusan mengenai aktivitas relevan mensyaratkan persetujuan dengan suara bulat dari seluruh pihak yang berbagi pengendalian.

Pertimbangan yang dibuat dalam menentukan pengaruh signifikan adalah serupa dengan hal-hal yang diperlukan dalam menentukan kendali atas entitas anak.

Investasi Grup pada entitas asosiasi dicatat dengan menggunakan metode ekuitas. Dalam metode ekuitas, investasi awalnya diakui pada harga perolehan. Nilai tercatat investasi disesuaikan untuk mengakui perubahan bagian Grup atas aset neto entitas asosiasi sejak tanggal perolehan. *Goodwill* yang terkait dengan entitas asosiasi termasuk dalam jumlah tercatat investasi dan tidak diamortisasi maupun diuji secara individual untuk penurunan nilai.

Laba rugi konsolidasian mencerminkan bagian dari Grup atas hasil operasi dari entitas asosiasi. Perubahan PKL dari entitas asosiasi disajikan sebagai bagian dari PKL Grup. Selain itu, bila terdapat perubahan yang diakui langsung pada ekuitas entitas asosiasi, Grup mengakui bagiannya atas perubahan, jika sesuai, dalam laporan perubahan ekuitas konsolidasian. Laba atau rugi yang belum direalisasi sebagai hasil dari transaksi-transaksi antara Grup dengan entitas asosiasi dieliminasi sesuai dengan kepentingan dalam entitas asosiasi.

Gabungan bagian Grup atas laba rugi entitas asosiasi disajikan pada muka laporan laba rugi dan penghasilan komprehensif lain konsolidasian (sebagai laba atau rugi) di luar laba usaha dan mencerminkan laba atau rugi setelah pajak dan kepentingan nonpengendali pada entitas anak dari entitas asosiasi.

***3. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)***

***i. Investments in associated companies (continued)***

*A joint venture is a type of joint arrangement whereby the parties that have joint control of the arrangement have rights to the net assets of the joint venture. Joint control is the contractually agreed sharing of control of an arrangement, which exists only when decisions about the relevant activities require the unanimous consent of the parties sharing control.*

*The considerations made in determining significant influence are similar to those necessary to determine control over subsidiaries.*

*The Group's investment in its associate is accounted for using the equity method. Under the equity method, the investment in an associate is initially recognized at cost. The carrying amount of the investment is adjusted to recognize changes in the Group's share of net assets of the associate since the acquisition date. Goodwill relating to the associate is included in the carrying amount of the investment and is neither amortized nor tested for impairment individually.*

*The consolidated profit or loss reflects the Group's share of the results of operations of the associate. Any change in OCI of the associate is presented as part of the Group's OCI. In addition, when there has been a change recognized directly in the equity of the associate, the Group recognizes its share of any changes, when applicable, in the consolidated statement of changes in equity. Unrealized gains and losses resulting from transactions between the Group and the associate are eliminated to the extent of the interest in the associate.*

*The aggregate of the Group's share of profit or loss of an associate is shown on the face of the consolidated statement of profit or loss and other comprehensive income (as profit or loss) outside operating profit and represents profit or loss after tax and NCI in the subsidiaries of the associate.*

**3. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**

**i. Investasi pada entitas asosiasi (lanjutan)**

Laporan keuangan entitas asosiasi disusun atas periode pelaporan yang sama dengan Grup.

Setelah penerapan metode ekuitas, Grup menentukan apakah diperlukan untuk mengakui tambahan rugi penurunan nilai atas investasi Grup dalam entitas asosiasi. Grup menentukan pada setiap tanggal pelaporan apakah terdapat bukti yang obyektif yang mengindikasikan bahwa investasi dalam entitas asosiasi mengalami penurunan nilai. Dalam hal ini, Grup menghitung jumlah penurunan nilai berdasarkan selisih antara jumlah terpulihkan atas investasi dalam entitas asosiasi dan nilai tercatatnya dan mengakuinya dalam laba rugi.

Pada saat kehilangan pengaruh signifikan atas entitas asosiasi, Grup mengukur dan mengakui bagian investasi tersisa pada nilai wajar. Selisih antara nilai tercatat entitas asosiasi dan nilai wajar investasi yang tersisa dan penerimaan dari pelepasan investasi diakui pada laba rugi.

**j. Aset tetap dan penyusutan**

Seluruh aset tetap awalnya diakui sebesar biaya perolehan, yang terdiri atas harga perolehan dan biaya-biaya tambahan yang dapat di atribusikan langsung untuk membawa aset ke lokasi dan kondisi yang diinginkan supaya aset tersebut siap digunakan sesuai dengan maksud manajemen.

Setelah pengakuan awal, aset tetap dinyatakan pada biaya perolehan dikurangi akumulasi penyusutan dan akumulasi rugi penurunan nilai.

Biaya perolehan termasuk biaya penggantian bagian aset tetap saat biaya tersebut terjadi, jika memenuhi kriteria pengakuan. Biaya perbaikan yang signifikan diakui ke dalam jumlah tercatat aset tetap sebagai suatu penggantian jika memenuhi kriteria pengakuan. Semua biaya pemeliharaan dan perbaikan yang tidak memenuhi kriteria pengakuan diakui dalam laporan laba rugi dan penghasilan komprehensif lain pada saat terjadinya.

***3. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)***

***i. Investments in associated companies (continued)***

*The financial statements of the associate are prepared for the same reporting period of the Group.*

*After application of the equity method, the Group determines whether it is necessary to recognize an additional impairment loss on the Group's investment in its associate. The Group determines at each reporting date whether there is any objective evidence that the investment in the associate is impaired. If this is the case, the Group calculates the amount of impairment as the difference between the recoverable amount of the investment in associate and its carrying value, and recognizes the amount in profit or loss.*

*Upon loss of significant influence over the associate, the Group measures and recognizes any retained investment at its fair value. Any difference between the carrying amount of the associate and the fair value of the retained investment and proceeds from disposal is recognized in profit or loss.*

***j. Fixed assets and depreciation***

*All fixed assets are initially recognized at cost, which comprises its purchase price and any costs directly attributable in bringing the assets to the location and condition necessary for it to be capable of operating in the manner intended by management.*

*Subsequent to initial recognition, fixed assets are carried at cost less any subsequent accumulated depreciation and impairment losses.*

*Cost includes the cost of replacing part of fixed assets when that cost is incurred, if the recognition criteria are met. The cost of major inspections is recognized in the carrying amount of fixed assets as a replacement if the recognition criteria are met. All other repairs and maintenance costs that do not meet the recognition criteria are recognized in statement of profit or loss and other comprehensive income as incurred.*

**3. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**

**j. Aset tetap dan penyusutan (lanjutan)**

Kapal milik Grup mengalami pengedokan secara berkala secara umum setiap dua hingga dua setengah tahun dan biaya pengedokan tersebut dikapitalisasi sepanjang pengeluarannya dapat menunjukkan peningkatan manfaat ekonomis mendatang kapal. Kapitalisasi biaya tersebut dicatat sebagai penambahan ke harga perolehan kapal untuk kapal yang dimiliki sendiri dan kapal yang diperoleh melalui sewa pembiayaan, atau dicatat sebagai biaya ditangguhkan untuk kapal yang disewa melalui sewa operasi, dan disusutkan selama periode hingga jadwal pengedokan berikutnya. Total biaya pengedokan terdahulu yang tersisa, jika ada, dihentikan pengakuannya dan dibebankan ke laporan laba rugi dan penghasilan komprehensif lain konsolidasian periode berjalan.

Penyusutan aset tetap dimulai pada saat aset tersebut siap untuk digunakan sesuai maksud penggunaannya dan dihitung dengan menggunakan metode garis lurus berdasarkan estimasi umur manfaat ekonomi sebagai berikut:

***3. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)***

***j. Fixed assets and depreciation (continued)***

*The Group's vessels are dry-docked in general every two up to two and a half years periodically and the costs are capitalized to the extent that the expenditure results in an increase in the future economic benefit of the vessels. The capitalized costs are recorded as an additional cost of the owned vessels and leased vessels under finance lease arrangements, or are recorded as deferred dry-docking costs of leased vessels under operating lease arrangements, and the costs are amortized over the period up to the next scheduled dry-docking. Any remaining carrying amount of the cost of the previous dry-docking is derecognized, and charged to current period consolidated statement of profit or loss and other comprehensive income.*

*Depreciation of an asset starts when it is available for use and is computed using the straight line method based on the estimated useful lives as follows:*

| | Tahun/*Years* | |
|---|---|---|
| Kapal, kapal tunda dan tongkang | 10 - 40 | *Vessels, tugs and barges* |
| Bangunan | 20 | *Building* |
| Perabotan dan perlengkapan kantor | 4 - 10 | *Office furniture and equipments* |
| Kendaraan | 4 - 5 | *Vehicles* |
| Peti kemas | 10 | *Containers* |

Jumlah tercatat aset tetap dihentikan pengakuannya pada saat dilepaskan atau saat tidak ada manfaat ekonomis masa depan yang diharapkan dari penggunaan atau pelepasannya. Laba atau rugi yang timbul dari penghentian pengakuan aset (dihitung sebagai perbedaan antara jumlah neto hasil pelepasan dan jumlah tercatat dari aset) dimasukkan dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian pada tahun aset tersebut dihentikan pengakuannya.

*An item of fixed asset is derecognized upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the consolidated statement of profit or loss and other comprehensive income in the year when the asset is derecognized.*

Penyusutan aset dimulai pada saat aset tersebut siap untuk digunakan, yaitu pada saat aset tersebut berada pada lokasi dan kondisi yang diinginkan agar siap digunakan sesuai dengan keinginan dan maksud manajemen.

*Depreciation of an asset begins when it is available for use, i.e. when it is in the location and condition necessary for it to be capable of operating in the manner intended by management.*

**3. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**

**j. Aset tetap dan penyusutan (lanjutan)**

Pada setiap akhir tahun buku, nilai residu, umur manfaat dan metode penyusutan aset tetap ditelaah, dan disesuaikan secara prospektif, jika relevan. Berdasarkan hasil penelaahan manajemen Grup atas nilai residu, umur manfaat dan metode penyusutan aset, tidak terdapat perubahan atas estimasi nilai residu, umur manfaat dan metode penyusutan aset tetap pada tanggal 31 Desember 2025.

Uang muka pengedokan kapal merupakan pembayaran ke galangan kapal sehubungan dengan pengedokan kapal yang belum selesai pada tanggal laporan posisi keuangan konsolidasian.

**k. Biaya pinjaman**

Biaya pinjaman terdiri dari beban bunga dan biaya lain yang ditanggung Grup sehubungan dengan peminjaman dana. Biaya pinjaman yang dapat diatribusikan langsung dengan perolehan, pembangunan atau pembuatan aset kualifikasian dikapitalisasi sebagai bagian biaya perolehan aset tersebut. Biaya pinjaman lainnya diakui sebagai beban pada saat terjadi Grup.

**l. Sewa**

Pada tanggal permulaan kontrak, Perusahaan menilai apakah kontrak merupakan, atau mengandung, sewa. Suatu kontrak merupakan atau mengandung sewa jika kontrak tersebut memberikan hak untuk mengendalikan penggunaan aset identifikasian selama suatu jangka waktu untuk dipertukarkan dengan imbalan.

Grup sebagai penyewa

Grup menerapkan pendekatan pengakuan dan pengukuran tunggal untuk semua sewa, kecuali untuk sewa jangka-pendek dan sewa yang aset pendasarnya bernilai-rendah. Grup mengakui liabilitas sewa untuk melakukan pembayaran sewa dan aset hak-guna yang mewakili hak untuk menggunakan aset pendasar.

***3. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)***

***j. Fixed assets and depreciation (continued)***

*The residual values, useful lives, and methods of depreciation of fixed assets are reviewed, and adjusted prospectively if appropriate, at each financial year end. Based on review of the Group's management on the residual values, useful lives and methods of depreciation of fixed assets, no changes made on the residual values, useful lives and methods of depreciation of fixed assets as of December 31, 2025.*

*Advances for docking represent payments to shipyards in relation to the docking of vessels which has not been completed yet at the date of consolidated statement of financial position.*

***k. Borrowing costs***

*Borrowing costs consist of interest expenses and other financing charges that the Group incurs in connection with the borrowing funds. Borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalized as part of the cost of the related asset. All other borrowing costs are recognized as expenses when incurred.*

***l. Leases***

*At the inception of a contract, the Company assesses whether the contract is, or contains, a lease. A contract is or contains a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.*

*The Group as lessee*

*The Group applies a single recognition and measurement approach for all leases, except for short-term leases and leases of low-value assets. The Group recognizes lease liabilities to make lease payments and right of use assets representing the right to use the underlying assets.*

**3. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**

**I. Sewa (lanjutan)**

Aset hak-guna

Grup mengakui aset hak-guna pada tanggal permulaan sewa (yaitu tanggal aset pendasar tersedia untuk digunakan). Aset hak-guna diukur pada harga perolehan, dikurangi akumulasi penyusutan dan penurunan nilai, serta disesuaikan dengan pengukuran kembali liabilitas sewa. Biaya perolehan aset hak-guna mencakup jumlah liabilitas sewa yang diakui, biaya langsung awal yang terjadi, dan pembayaran sewa yang dilakukan pada atau sebelum tanggal permulaan dikurangi setiap insentif sewa yang diterima. Aset hak-guna disusutkan dengan metode garis lurus selama masa sewa.

Jika kepemilikan aset pendasar sewa beralih ke Grup pada akhir masa sewa atau biaya perolehan aset hak-guna merefleksikan Grup akan mengeksekusi opsi beli, maka penyusutan aset hak-guna dihitung menggunakan estimasi masa manfaat aset. Aset hak-guna juga dievaluasi untuk penurunan nilai.

Liabilitas sewa

Pada tanggal permulaan sewa, Grup mengakui liabilitas sewa yang diukur pada nilai kini pembayaran sewa yang harus dilakukan selama masa sewa.

Pembayaran sewa juga mencakup harga pelaksanaan dari opsi beli yang secara wajar pasti dilaksanakan oleh Grup dan pembayaran pinalti untuk mengakhiri sewa, jika masa sewa merefleksikan adanya opsi dapat mengakhiri sewa. Pembayaran sewa variabel yang tidak bergantung pada indeks atau tarif diakui sebagai beban pada periode terjadinya peristiwa atau kondisi yang memicu terjadinya pembayaran tersebut.

Dalam menghitung nilai kini pembayaran sewa, Grup menggunakan Suku Bunga Pinjaman Inkremental ("SBPI") pada tanggal permulaan sewa karena suku bunga implisit dalam sewa tidak dapat langsung ditentukan. Setelah tanggal permulaan, jumlah kewajiban sewa ditingkatkan untuk mencerminkan akresi bunga (atas efek diskonto) dan dikurangi untuk pembayaran sewa yang dilakukan. Selain itu, nilai tercatat liabilitas sewa diukur kembali jika terdapat modifikasi, perubahan masa sewa, perubahan pembayaran sewa, atau perubahan penilaian atas opsi untuk membeli aset pendasar.

***3. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)***

***I. Leases (continued)***

*Right of use assets*

*The Group recognizes right of use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right of use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right of use assets includes the amount of lease liabilities recognized, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Right of use assets are depreciated on a straight-line basis over the lease term.*

*If ownership of the leased asset transfers to the Group at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset. The right of use assets are also assessed for impairment.*

*Lease liabilities*

*At the commencement date of the lease, the Group recognizes lease liabilities measured at the present value of lease payments to be made over the lease term.*

*The lease payments also include the exercise price of a purchase option reasonably certain to be exercised by the Group and payments of penalties for terminating the lease, if the lease term reflects exercising the option to terminate. Variable lease payments that do not depend on an index or a rate are recognized as expenses in the period in which the event or condition that triggers the payment occurs.*

*In calculating the present value of lease payments, the Group uses its Incremental Borrowing Rate ("IBR") at the lease commencement date because the interest rate implicit in the lease is not readily determinable. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is a modification, a change in the lease term, a change in the lease payments or a change in the assessment of an option to purchase the underlying asset.*

**3. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**

**l. Sewa (lanjutan)**

Sewa jangka pendek dan sewa dengan aset bernilai rendah

Grup menerapkan pengecualian pengakuan sewa jangka pendek untuk sewa yang jangka waktu sewanya pendek (yaitu, sewa yang memiliki jangka waktu sewa 12 bulan atau kurang dari tanggal permulaan dan tidak memiliki opsi beli). Grup juga menerapkan pengecualian pengakuan sewa dengan aset bernilai rendah untuk sewa yang aset pendasarnya dianggap bernilai rendah. Pembayaran sewa untuk sewa jangka pendek dan sewa dari aset bernilai rendah diakui sebagai beban dengan metode garis lurus selama masa sewa.

**m. Penurunan nilai aset non-keuangan**

Pada setiap akhir periode pelaporan, Grup menilai apakah terdapat indikasi suatu aset mengalami penurunan nilai. Jika terdapat indikasi tersebut atau pada saat pengujian tahunan penurunan nilai aset (yaitu, aset tidak berwujud dengan umur manfaat tidak terbatas, aset tidak berwujud yang belum dapat digunakan, atau *goodwill* yang diperoleh dalam suatu kombinasi bisnis) diperlukan, maka Grup membuat estimasi formal atas jumlah terpulihkan aset tersebut.

Jumlah terpulihkan yang ditentukan untuk aset individual adalah jumlah yang lebih tinggi antara nilai wajar aset atau UPK dikurangi biaya untuk menjual dengan nilai pakainya, kecuali aset tersebut tidak menghasilkan arus kas masuk yang sebagian besar independen dari aset atau kelompok aset lain. Jika nilai tercatat aset atau UPK lebih besar daripada jumlah terpulihkannya, maka aset tersebut dipertimbangkan mengalami penurunan nilai dan nilai tercatat aset diturunkan menjadi sebesar jumlah terpulihkannya.

Grup mendasarkan perhitungan penurunan nilai pada rincian perhitungan anggaran atau prakiraan yang disusun secara terpisah untuk masing-masing UPK Grup atas aset individual yang dialokasikan. Perhitungan anggaran dan prakiraan ini secara umum mencakup periode selama lima atau sepuluh tahun sesuai dengan stabilitas arus kas UPK terkait. Setelah periode yang dianggarkan proyeksi arus kas diestimasi dengan melakukan ekstrapolasi proyeksi yang dianggarkan dengan menggunakan tingkat pertumbuhan jangka panjang yang tetap.

***3. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)***

***l. Leases (continued)***

*Short-term leases and leases of low-value assets*

*The Group applies the short-term lease recognition exemption to its short-term leases (i.e., those leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option). The Group also applies the lease of low-value assets recognition exemption to leases that are considered to be low value. Lease payments on short-term leases and leases of low-value underlying assets are recognized as expense on a straight-line basis over the lease term.*

***m. Impairment of non-financial assets***

*The Group assesses at each reporting period whether there is an indication that an asset may be impaired. If any such indication exists, or when annual impairment testing for an asset (i.e. an intangible asset with an indefinite useful life, an intangible asset not yet available for use, or goodwill acquired in a business combination) is required, the Group makes an estimate of the asset's recoverable amount.*

*An asset's recoverable amount is the higher of an asset's or CGU's fair value less costs to sell and its value in use, and is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. Where the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.*

*The Group bases its impairment calculation on detailed budgets and forecast calculations which are prepared separately for each of the Group's CGUs to which the individual assets are allocated. These budgets and forecast calculations are generally covering a period of five or ten years in accordance with the stability of each CGU's cash flows. Beyond the forecasted period, the estimated cash flows are determined by extrapolating the forecasted cash flows using a steady long term growth rate.*

**3. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**

**m. Penurunan nilai aset non-keuangan (lanjutan)**

Dalam menghitung nilai pakai, estimasi arus kas masa depan neto didiskontokan ke nilai kini dengan menggunakan tingkat diskonto sebelum pajak yang menggambarkan penilaian pasar kini dari nilai waktu uang dan risiko spesifik atas aset. Dalam menentukan nilai wajar dikurangi biaya untuk menjual, digunakan harga penawaran pasar terakhir, jika tersedia. Jika tidak terdapat transaksi tersebut, Grup menggunakan model penilaian yang sesuai untuk menentukan nilai wajar aset. Perhitungan-perhitungan ini dikuatkan oleh penilaian berganda atau indikator nilai wajar yang tersedia.

Kerugian penurunan nilai dari operasi yang berkelanjutan, jika ada, diakui pada laba rugi sesuai dengan kategori biaya yang konsisten dengan fungsi dari aset yang diturunkan nilainya.

Untuk aset selain *goodwill*, penilaian dilakukan pada akhir setiap tanggal pelaporan apakah terdapat indikasi bahwa rugi penurunan nilai yang telah diakui dalam tahun sebelumnya mungkin tidak ada lagi atau mungkin telah menurun. Jika indikasi dimaksud ditemukan, maka entitas mengestimasi jumlah terpulihkan aset atau UPK tersebut. Kerugian penurunan nilai yang telah diakui dalam tahun sebelumnya untuk aset selain goodwill dibalik hanya jika terdapat perubahan asumsi-asumsi yang digunakan untuk menentukan jumlah terpulihkan aset tersebut sejak rugi penurunan nilai terakhir diakui. Dalam hal ini, jumlah tercatat aset dinaikkan ke jumlah terpulihkannya. Pembalikan tersebut dibatasi sehingga jumlah tercatat aset tidak melebihi jumlah terpulihkannya maupun jumlah tercatat, neto setelah penyusutan, seandainya tidak ada rugi penurunan nilai yang telah diakui untuk aset tersebut pada peride/tahun sebelumnya. Pembalikan rugi penurunan nilai diakui pada laba rugi. Setelah pembalikan tersebut, penyusutan aset tersebut disesuaikan di periode mendatang untuk mengalokasikan jumlah tercatat aset yang direvisi, dikurangi nilai sisanya, dengan dasar yang sistematis selama sisa umur manfaatnya.

***3. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)***

***m. Impairment of non-financial assets (continued)***

*In assessing the value in use, the estimated net future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs to sell, recent market transactions are taken into account, if available. If no such transactions can be identified, an appropriate valuation model is used to determine the fair value of the assets. These calculations are corroborated by valuation multiples or other available fair value indicators.*

*Impairment losses of continuing operations, if any, are recognized in the profit or loss in those expense categories consistent with the functions of the impaired asset.*

*For assets excluding goodwill, an assessment is made at each reporting date as to whether there is any indication that previously recognized impairment losses may no longer exist or may have decreased. If such indication exists, the asset's or CGU's recoverable amount is estimated. A previously recognized impairment loss for an asset other than goodwill is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognized. If that is the case, the carrying amount of the asset is increased to its recoverable amount. The reversal is limited so that the carrying amount of the assets does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognized for the asset in prior periods/years. Reversal of an impairment loss is recognized in the profit or loss. After such a reversal, the depreciation charge on the said asset is adjusted in future periods to allocate the asset's revised carrying amount, less any residual value, on a systematic basis over its remaining useful life.*

**3. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**

**m. Penurunan nilai aset non-keuangan (lanjutan)**

Goodwill diuji untuk penurunan nilai setiap tahun dan ketika terdapat indikasi bahwa nilai tercatatnya mungkin mengalami penurunan nilai. Penurunan nilai bagi goodwill ditetapkan dengan menentukan jumlah tercatat tiap UPK (atau kelompok UPK) terkait dari *goodwill* tersebut. Jika jumlah terpulihkan UPK kurang dari jumlah tercatatnya, rugi penurunan nilai diakui. Rugi penurunan nilai terkait goodwill tidak dapat dibalik pada tahun berikutnya.

**n. Liabilitas kontrak**

Pendapatan untuk periode buku mendatang dicatat sebagai liabilitas kontrak dalam laporan posisi keuangan konsolidasian periode berjalan dan diamortisasi ketika pendapatan telah layak untuk diakui atau dapat direalisasi.

**o. Perpajakan**

Grup menerapkan amandemen PSAK 212, "Pajak Penghasilan". Beban pajak atas pendapatan yang dikenakan pajak final yang sebelumnya dimasukkan sebagai bagian dari beban pajak penghasilan, telah dipisahkan menjadi pos tersendiri dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian.

**Pajak final**

Penghasilan Grup atas pendapatan dari jasa perkapalan domestik yang diberikan kepada Perusahaan Indonesia dikenakan pajak final dengan tarif 1,20% sesuai dengan Undang-Undang Perpajakan di Indonesia.

Pajak final tidak termasuk dalam lingkup yang diatur oleh PSAK 212.

Untuk pendapatan selain dari jasa perkapalan, beban pajak kini ditentukan berdasarkan taksiran laba kena pajak dalam tahun yang berjalan. Penghasilan kena pajak berbeda dengan laba yang dilaporkan dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian karena penghasilan kena pajak tidak termasuk pos-pos pendapatan atau beban yang dikenakan pajak atau dikurangkan di tahun-tahun lainnya dan tidak termasuk item-item yang tidak pernah dikenakan pajak atau dikurangkan.

***3. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)***

***m. Impairment of non-financial assets (continued)***

*Goodwill is tested for impairment annually and when circumstances indicate that the carrying value may be impaired. Impairment is determined for goodwill by assessing the recoverable amount of each CGU (or group of CGUs) to which the goodwill relates. Where the recoverable amount of the CGU is less than their carrying amount, an impairment loss is recognized. Impairment losses relating to goodwill cannot be reversed in future years.*

***n. Contract liabilities***

*Income relating to future financial periods is accounted for as contract liabilities in the current period's consolidated statement of financial position and amortized as earned or realized.*

***o. Taxation***

*The Group applied amendments to PSAK 212, "Income taxes". Tax expense on revenue subject to final tax which was previously included as part of income tax expense, has been separated into a separate item in the consolidated statement of profit or loss and other comprehensive income.*

***Final tax***

*The Group's domestic vessel charter income services provided to Indonesian companies is subject to a final tax at rates of 1.20% under the Taxation Laws of Indonesia.*

*Final tax is out of scope of PSAK 212.*

*For income other than vessel charter income, current tax expense is provided based on the estimated taxable income for the year. Taxable profit differs from profit as reported in the consolidated statement of profit or loss and other comprehensive income because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible.*

**3. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**

**o. Perpajakan (lanjutan)**

**Pajak final**

Pajak penghasilan badan kini yang terutang dihitung dengan menggunakan tarif pajak berdasarkan peraturan perpajakan yang telah ditetapkan atau secara substansial ditetapkan pada akhir periode pelaporan.

**Pajak kini**

Aset dan liabilitas pajak kini untuk periode berjalan diukur sebesar jumlah yang diharapkan dapat direstitusi dari atau dibayarkan kepada otoritas perpajakan. Tarif pajak dan peraturan pajak yang digunakan untuk menghitung jumlah tersebut adalah yang telah berlaku atau secara substantif telah berlaku pada tanggal pelaporan di negara tempat Grup beroperasi dan menghasilkan pendapatan kena pajak.

Bunga dan denda disajikan sebagai bagian dari penghasilan atau beban operasi lain karena tidak dianggap sebagai bagian dari beban pajak penghasilan.

Pajak penghasilan kini terkait dengan pos-pos yang diakui secara langsung di ekuitas diakui dalam ekuitas dan bukan dalam laporan laba rugi. Manajemen secara berkala mengevaluasi posisi yang diambil dalam Surat Pemberitahuan Tahunan (SPT) sehubungan dengan situasi di mana peraturan perpajakan yang berlaku tunduk pada interpretasi dan menetapkan ketentuan yang sesuai.

***3. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)***

***o. Taxation (continued)***

***Final tax***

*The Group's liability for current corporate income tax is calculated using tax rates based on tax laws that have been enacted or substantively enacted as at the reporting dates.*

***Current tax***

*Current income tax assets and liabilities for the current period are measured at the amount expected to be recovered from or paid to the taxation authority. The tax rates and tax laws used to compute the amount are those that have been enacted or substantively enacted as at the reporting date in the countries where the Group operates and generates taxable income.*

*Interests and penalties are presented as part of other operating income or expenses since they are not considered as part of the income tax expense.*

*Current income tax relating to items recognized directly in equity is recognized in equity and not in the statement of profit or loss. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.*

**3. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**

**o. Perpajakan (lanjutan)**

**Pajak Kini (lanjutan)**

Sebagai tanggapan terhadap penerapan kerangka Pilar 2 Organisasi untuk Kerja Sama dan Pembangunan Ekonomi (*Organisation for Economic Co-operation and Development atau "OECD"*), pada tanggal 31 Desember 2024, Pemerintah Indonesia menetapkan aturan kerangka Pilar 2 ("Pilar 2") melalui Peraturan Menteri Keuangan No. 136/2024 (PMK 136/2024). Pilar 2 sesuai PMK 136/2024 berlaku untuk tahun fiskal yang dimulai pada atau setelah tanggal 1 Januari 2025. Untuk tahun yang berakhir pada 31 Desember 2025, Grup telah menerapkan amandemen PSAK 212: Pajak Penghasilan, yang memberikan pengecualian wajib sementara dari pengakuan atau pengungkapan pajak tangguhan terkait Pilar 2. PMK 136/2024 menerapkan mekanisme perpajakan baru yang mensyaratkan Perusahaan Multinasional ("PMN") untuk membayar pajak tambahan pada yurisdiksi tertentu ketika tarif pajak efektif yang ditentukan per yurisdiksi menurut Pilar 2 lebih rendah dari tarif minimum 15%.

Untuk tahun yang berakhir pada 31 Desember 2025, Grup tidak masuk dalam lingkup Pilar 2 karena tidak memenuhi kriteria yang ditetapkan dalam PMK 136/2024.

**Pajak tangguhan**

Aset pajak tangguhan diakui untuk seluruh perbedaan temporer yang dapat dikurangkan dan akumulasi rugi pajak belum dikompensasi, bila kemungkinan besar laba kena pajak akan tersedia sehingga perbedaan temporer dapat dikurangkan tersebut, dan rugi pajak belum dikompensasi

Jumlah tercatat aset pajak tangguhan ditelaah pada setiap tanggal pelaporan dan diturunkan apabila laba kena pajak mungkin tidak memadai untuk mengkompensasi sebagian atau semua manfaat aset pajak tangguhan. Aset pajak tangguhan yang tidak diakui ditinjau ulang pada setiap tanggal pelaporan dan akan diakui apabila besar kemungkinan bahwa laba kena pajak pada masa yang akan datang akan tersedia untuk pemulihannya.

***3. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)***

***o. Taxation (continued)***

***Current Tax (continued)***

*In response to the implementation of the Organisation for Economic Co-operation and Development ("OECD") Pillar 2 framework rule ("Pillar 2"), on December 31, 2024, Indonesian Government implemented Pillar 2 framework through Ministry of Finance Regulation No. 136/2024 (PMK 136/2024). The Pillar 2 model rules as implemented under PMK 136/2024 took effect for fiscal years beginning on or after January 1, 2025. For the year ended December 31, 2025, the Group has applied amendments to PSAK 212: Income Taxes, which provide mandatory temporary exception from recognizing or disclosing deferred taxes related to Pillar 2. PMK 136/2024 applies new taxing mechanisms under which a Multinational Enterprises ("MNE") should pay a top-up tax in a jurisdiction whenever their effective tax rate, determined on a jurisdictional basis under the Pillar 2, is below a 15% minimum rate.*

*For the year ended December 31, 2025, the Group is not within the scope of Pillar 2 as the criteria set forth in PMK 136/2024 have not been met.*

***Deferred tax***

*Deferred tax assets are recognized for all deductible temporary differences and carry forward of unused tax losses, to the extent that it is probable that taxable profits will be available against which deductible temporary differences, and the carry forward of unused tax losses can be utilized.*

*The carrying amount of a deferred tax asset is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the benefit of that deferred tax asset to be utilized. Unrecognized deferred tax assets are reassessed at each reporting date and are recognized to the extent that it has become probable that future taxable profit will allow the deferred tax assets to be recovered.*

**3. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**

**o. Perpajakan (lanjutan)**

**Pajak tangguhan (lanjutan)**

Aset dan liabilitas pajak tangguhan diukur dengan menggunakan tarif pajak yang diperkirakan akan berlaku pada tahun saat aset dipulihkan atau liabilitas diselesaikan berdasarkan tarif pajak dan peraturan pajak yang telah berlaku atau yang secara substantif telah berlaku pada tanggal pelaporan.

Pajak tangguhan terkait dengan pos-pos yang diakui di luar laba rugi diakui di luar laba rugi. Item pajak tangguhan diakui sesuai dengan transaksi yang mendasarinya baik di PKL maupun secara langsung di ekuitas.

Manfaat pajak yang diperoleh sebagai bagian dari kombinasi bisnis, tetapi tidak memenuhi kriteria untuk pengakuan terpisah pada tanggal tersebut, diakui selanjutnya jika informasi baru tentang fakta dan keadaan berubah. Penyesuaian tersebut diperlakukan sebagai pengurangan *goodwill* (selama tidak melebihi *goodwill*) jika terjadi selama periode pengukuran atau diakui dalam laba rugi.

Grup melakukan saling hapus aset pajak tangguhan dan liabilitas pajak tangguhan jika dan hanya jika memiliki hak yang berkekuatan hukum untuk saling hapus aset pajak kini dan liabilitas pajak kini dan aset pajak tangguhan dan liabilitas pajak tangguhan terkait dengan pajak penghasilan yang dikenakan oleh otoritas perpajakan yang sama atas baik entitas kena pajak yang sama atau entitas kena pajak yang berbeda yang bermaksud untuk menyelesaikan liabilitas dan aset pajak kini secara neto, atau untuk merealisasikan aset dan menyelesaikan liabilitas secara bersamaan, pada setiap periode masa depan di mana jumlah liabilitas atau aset pajak tangguhan yang signifikan diharapkan untuk diselesaikan atau dipulihkan.

**Pajak pertambahan nilai**

Pendapatan, beban-beban dan aset-aset diakui neto atas jumlah PPN kecuali:

i) PPN yang muncul dari pembelian aset atau jasa yang tidak dapat dikreditkan oleh kantor pajak, yang dalam hal ini PPN diakui sebagai bagian dari biaya perolehan aset atau sebagai bagian dari beban-beban yang diterapkan; dan

ii) Piutang dari utang yang disajikan termasuk dengan jumlah PPN

***3. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)***

***o. Taxation (continued)***

***Deferred tax (continued)***

*Deferred tax assets and liabilities are measured at the tax rates that are expected to apply to the year when the asset is realized or the liability is settled, based on tax rates and tax laws that have been enacted or substantively enacted as at the reporting date.*

*Deferred tax relating to items recognized outside profit or loss is recognized outside profit or loss. Deferred tax items are recognized in correlation to the underlying transaction either in OCI or directly in equity.*

*Tax benefits acquired as part of a business combination, but not satisfying the criteria for separate recognition at that date, are recognised subsequently if new information about facts and circumstances change. The adjustment is either treated as a reduction in goodwill (as long as it does not exceed goodwill) if it was incurred during the measurement period or recognized in profit or loss.*

*The Group offsets deferred tax assets and deferred tax liabilities if and only if it has a legally enforceable right to set off current tax assets and current tax liabilities and the deferred tax assets and deferred tax liabilities relate to income taxes levied by the same taxation authority on either the same taxable entity or different taxable entities which intend either to settle current tax liabilities and assets on a net basis, or to realise the assets and settle the liabilities simultaneously, in each future period in which significant amounts of deferred tax liabilities or assets are expected to be settled or recovered.*

***Value added tax***

*Revenue, expenses and assets are recognized net of the amount of VAT except:*

*i) Where the VAT incurred on a purchase of assets or services is not recoverable from the tax office. In which case the VAT is recognized as part of the cost of acquisition of the asset or as part of the expense item as applicable; and*

*ii) Receivables and payables that are stated with the amount of VAT included*

**3. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**

**o. Perpajakan (lanjutan)**

**Pajak pertambahan nilai (lanjutan)**

Jumlah PPN neto yang diajukan untuk direstitusi, atau terutang kepada, kantor pajak termasuk sebagai bagian dari aset atau liabilitas pada laporan posisi keuangan konsolidasian.

**p. Pendapatan dari kontrak dengan pelanggan dan pengakuan beban**

Pendapatan dari jasa sewa kapal dan jasa pengelolaan kapal diakui pada saat penyerahan jasa kepada pelanggan. Jika pendapatan dari sewa kapal berbasis waktu (*vessel time charter*) mencakup lebih dari satu periode akuntansi maka pengakuan pendapatan diakui secara proporsional sesuai dengan periode yang dicakup (suatu periode waktu).

Kontrak-kontrak dengan pelanggan-pelanggan tertentu dalam segmen bisnisnya mensyaratkan imbalan variabel.

Pendapatan dalam hubungan keagenan dicatat sebesar jumlah tagihan bruto kepada pelanggan ketika Grup bertindak sebagai prinsipal dalam penjualan jasa. Pendapatan dicatat sebesar jumlah neto yang diperoleh (jumlah yang dibayarkan pelanggan dikurangi jumlah yang dibayarkan kepada pemasok) ketika secara substansi, Grup bertindak sebagai agen dan memperoleh komisi dari pemasok atas penjualan barang dan jasa.

Manajemen menetapkan metode estimasi untuk memastikan imbalan variabel yang kemungkinan terjadinya sangat tinggi sebagai salah satu faktor yang diperhitungkan dalam estimasi sehingga pembalikan signifikan atas jumlah pendapatan kumulatif yang telah diakui tidak akan terjadi pada saat ketidakpastian yang terkait dengan imbalan variabel tersebut terselesaikan dikemudian waktu. Sedangkan pengakuan dilakukan pada saat dokumen-dokumen pendukung telah diterima dari pelanggan-pelanggan atau pada saat besar kemungkinan bahwa penyesuaian harga akan diberikan.

***3. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)***

***o. Taxation (continued)***

***Value added tax (continued)***

*The net amount of VAT which is claimed for restitution from, or payable to, the taxation authorities is included as part of assets or liabilities in the consolidated statement of financial position.*

***p. Revenue from contracts with customers and recognition of expenses***

*Revenue on vessel charter and ship management service are recognized when services are rendered to the customers. If the vessel time charter revenue covers more than one accounting period, then revenue is recognized proportionally over the period covered (over time).*

*Certain contracts with customers within the respective business segments give rise to variable considerations.*

*Revenues from an agency relationship are recorded based on the gross amount billed to the customers when the Group acts as principal in the sale of services. Revenues are recorded based on the net amount retained (the amount paid by the customer less amount paid to the suppliers) when, in substance, the Group has acted as agent and earned commission from the suppliers of the goods and services sold.*

*The management established estimation method that ensure inclusion of these variable consideration only to the extent that it is highly probable that a significant reversal in the amount of cumulative revenue recognized will not occur when the uncertainty associated with the variable consideration is subsequently resolved. Meanwhile, the recognition is made when supporting documents have been received from customers or when it is probable price adjustments will be given.*

**3. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**

**p. Pendapatan dari kontrak dengan pelanggan dan pengakuan beban (lanjutan)**

Piutang usaha merupakan hak Grup atas sejumlah imbalan yang tidak bersyarat (yaitu, hanya berlalunya waktu yang perlu terjadi sebelum pembayaran imbalan tersebut jatuh tempo). Lihat kebijakan akuntansi aset keuangan di bagian Instrumen Keuangan mengenai pengakuan awal dan pengukuran selanjutnya.

Jika pelanggan membayar imbalan sebelum Grup mengalihkan jasa kepada pelanggan, liabilitas kontrak diakui pada saat pembayaran dilakukan atau pembayaran imbalan jatuh tempo (mana yang lebih awal). Liabilitas kontrak diakui sebagai pendapatan pada saat Grup telah memenuhi apa yang harus dilaksanakan sesuai kontrak.

Beban

Beban diakui pada saat terjadinya (asas akrual).

**q. Liabilitas imbalan kerja**

Perusahaan mencatat liabilitas imbalan kerja karyawan jangka panjang untuk memenuhi dan menutup imbalan minimum yang harus dibayar kepada karyawan sesuai dengan Undang-undang No. 6 tahun 2023 (“UUCK”), Peraturan Pemerintah No. 35 tahun 2021 (“PP35”) dan Peraturan Perusahaan. Liabilitas tersebut diestimasi dengan menggunakan perhitungan aktuarial dengan metode “*Projected Unit Credit*”.

Keseluruhan dari keuntungan dan kerugian aktuaria diakui sebagai bagian dari pendapatan komprehensif lain (*other comprehensive income method*). Biaya jasa lalu diakui seketika di dalam laba rugi.

***3. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)***

**p. Revenue from contracts with customers and recognition of expenses (continued)**

*Trade receivables represent the Group’s right to an amount of consideration that is unconditional (i.e., only the passage of time is required before payment of the consideration is due). Refer to accounting policies of financial assets in Financial instruments section regarding initial recognition and subsequent measurement.*

*If a customer pays consideration before the Group transfers services to the customer, a contract liability is recognized when the payment is made or the payment is due (whichever is earlier). Contract liabilities are recognized as revenue when the Group performs under the contract.*

*Expenses*

*Expenses are recognized when they are incurred (accrual basis).*

***q. Employee benefits liabilities***

*The Company recognizes long-term employee benefits liabilities in order to meet and cover the minimum benefits required to be paid to the qualified employees under the Indonesian Law No. 6 year 2023 (“UUCK”), Government Regulation No. 35 year 2021 (“PP35”) and Company Regulation. The liabilities are estimated using actuarial calculations using the “Projected Unit Credit” method.*

*All actuarial gains and losses are recognized as other comprehensive income (other comprehensive income method). Past service costs are directly charged to profit or loss.*

**3. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**

**q. Liabilitas imbalan kerja (lanjutan)**

Perusahaan mengakui laba atau rugi dari kurtailmen pada saat kurtailmen terjadi, yaitu apabila terdapat komitmen untuk melakukan pengurangan material terhadap jumlah karyawan yang ditanggung oleh suatu program atau apabila terdapat perubahan terhadap ketentuan-ketentuan pada suatu program imbalan pasti, dimana bagian yang material untuk jasa yang diberikan oleh karyawan pada masa depan tidak lagi memberikan suatu imbalan, atau memberikan imbalan yang lebih rendah. Laba atau rugi penyelesaian diakui apabila terdapat transaksi yang menghapuskan semua kewajiban hukum atau konstruktif atas seluruh imbalan dalam program manfaat pasti. Keuntungan atau kerugian kurtailmen terdiri dari perubahan yang terjadi dalam nilai kini dari liabilitas dan keuntungan atau kerugian aktuarial dan biaya jasa lalu yang belum diakui sebelumnya.

**r. Instrumen keuangan**

Instrumen keuangan adalah setiap kontrak yang menambah nilai aset keuangan bagi satu entitas dan liabilitas keuangan atau ekuitas bagi entitas lain.

**Aset keuangan**

Pengakuan dan pengukuran awal

Pada pengakuan awal, Grup mengukur aset keuangan pada nilai wajarnya ditambah biaya transaksi, dalam hal aset keuangan tidak diukur pada nilai wajar melalui laba rugi ("NWLR"). Piutang usaha yang tidak mengandung komponen pembiayaan yang signifikan, dimana Grup telah menerapkan cara praktis, yaitu diukur pada harga transaksi yang ditentukan sesuai PSAK 115: Pendapatan dari kontrak dengan pelanggan, seperti diungkapkan pada Catatan 3p.

Model bisnis Grup untuk mengelola aset keuangan mengacu pada bagaimana mereka mengelola aset keuangannya untuk menghasilkan arus kas. Model bisnis menentukan apakah arus kas akan dihasilkan dari penerimaan arus kas kontraktual, penjualan aset keuangan, atau keduanya.

***3. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)***

***q. Employee benefits liabilities (continued)***

*The Company recognizes gains or losses on the curtailment when the curtailment occurs, that is when there is a commitment to make a material reduction in the number of employees covered by a plan or when there is an amendment of the defined benefit plan terms such that a material element of future services to be provided by current employees will no longer qualify for benefits, or will qualify only for reduced benefits. The gain or loss on settlement recognized when there is a transaction that eliminates all further legal or constructive obligation for part or all of the benefits provided under a defined benefit plan. The gain or loss on curtailment comprises any resulting change in present value of the obligations and any related actuarial gains and losses and past service cost that had not previously been recognized.*

***r. Financial instruments***

*A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.*

***Financial assets***

*Initial recognition and measurement*

*At initial recognition, the Group measures a financial asset at its fair value plus transaction costs, in the case of a financial asset not at fair value through profit or loss ("FVTPL"). Trade receivables that do not contain a significant financing component, for which the Group has applied the practical expedient are measured at the transaction price determined under PSAK 115: Revenue from contracts with customers, as disclosed in Note 3p.*

*The Group's business model for managing financial assets refers to how it manages its financial assets in order to generate cash flows. The business model determines whether cash flows will result from collecting contractual cash flows, selling the financial assets, or both.*

**3. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**

**r. Instrumen keuangan (lanjutan)**

**Aset keuangan (lanjutan)**

Pengukuran selanjutnya

Aset keuangan pada biaya perolehan diamortisasi (instrumen utang).

Perusahaan mengukur aset keuangan pada biaya perolehan diamortisasi jika kedua kondisi berikut terpenuhi:

- Aset keuangan dimiliki dalam model bisnis dengan tujuan untuk memiliki aset keuangan dalam rangka mendapatkan arus kas kontraktual, dan
- Persyaratan kontraktual dari aset keuangan menghasilkan arus kas pada tanggal tertentu yang semata dari pembayaran pokok dan bunga ("SPPB") dari jumlah pokok terutang.

Aset keuangan yang diukur pada biaya perolehan diamortisasi selanjutnya diukur dengan menggunakan metode suku bunga efektif ("SBE") dan menjadi subjek penurunan nilai. Keuntungan dan kerugian diakui dalam laba rugi pada saat aset dihentikan pengakuannya, dimodifikasi atau diturunkan nilainya.

Aset keuangan Perusahaan pada kategori ini meliputi kas dan setara kas, deposito berjangka, piutang usaha, piutang lain-lain, dan aset tidak lancar lainnya - uang jaminan.

Penurunan nilai

Perusahaan mengakui penyisihan Kerugian Kredit Ekspetasian ("KKE") untuk semua instrumen utang yang bukan diukur pada NWLR dan kontrak jaminan keuangan. KKE ditentukan atas perbedaan antara arus kas kontraktual menurut kontrak dan semua arus kas yang diharapkan akan diterima oleh Perusahaan, yang didiskontokan dengan perkiraan SBE orisinal. Arus kas yang diharapkan mencakup setiap arus kas dari penjualan agunan yang dimiliki atau perbaikan kredit lainnya yang merupakan bagian yang tidak terpisahkan dalam ketentuan kontrak.

KKE diakui dalam dua tahap. Bila belum terdapat peningkatan risiko kredit signifikan sejak pengakuan awal, KKE diakui untuk kerugian kredit yang dihasilkan dari peristiwa gagal bayar yang mungkin terjadi dalam jangka waktu 12 bulan ke depan (KKE 12 bulan). Namun, bila telah terdapat peningkatan signifikan risiko kredit sejak pengakuan awal, penyisihan kerugian diakui untuk kerugian kredit yang diperkirakan selama sisa umur aset, tanpa mempertimbangkan waktu gagal bayar (KKE sepanjang umurnya).

***3. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)***

***r. Financial instruments (continued)***

***Financial assets (continued)***

*Subsequent measurement*

*Financial assets at amortized cost (debt instruments).*

*The Company measures financial assets at amortized cost if both of the following conditions are met:*

- *The financial asset is held within a business model with the objective to hold financial assets in order to collect contractual cash flows, and*
- *The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest ("SPPI") on the principal amount outstanding.*

*Financial assets at amortized cost are subsequently measured using the effective interest ("EIR") method and are subject to impairment. Gains and losses are recognized in profit or loss when the asset is derecognized, modified or impaired.*

*The Company's financial assets at amortized cost consist of cash and cash equivalents, time deposits, trade and other receivables, and other non-current assets - guarantee deposits.*

*Impairment*

*The Company recognizes an allowance for ECL for all debt instruments not held at FVTPL and financial guarantee contracts. ECLs are based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the Company expects to receive, discounted at an approximation of the original EIR. The expected cash flows include any cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms.*

*ECLs are recognized in two stages. When there have been significant increases in credit risks since initial recognition, ECLs are provided for credit losses that result from default events that are possible within the next 12-months (a 12-month ECL). But, when there have been significant increases in credit risks since initial recognition, a loss allowance is recognized for credit losses expected over the remaining life of the asset, irrespective of timing of the default (a lifetime ECL).*

**3. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**

**r. Instrumen keuangan (lanjutan)**

**Aset keuangan (lanjutan)**

Penurunan nilai (lanjutan)

Karena piutang usaha dan piutang lain-lainnya tidak memiliki komponen pembiayaan signifikan, Perusahaan menerapkan pendekatan yang disederhanakan dalam perhitungan KKE. Oleh karena itu, Perusahaan tidak menelurusi perubahan dalam risiko kredit, namun justru mengakui penyisihan kerugian berdasarkan KKE sepanjang umurnya pada setiap tanggal pelaporan. Perusahaan membentuk matriks provisi berdasarkan pengalaman kerugian kredit masa lampau, disesuaikan dengan perkiraan masa depan (*forward-looking*) atas faktor yang spesifik untuk debitur dan lingkungan ekonomi.

Untuk instrumen utang yang diukur pada nilai wajar melalui penghasilan komprehensif lain, Perusahaan menerapkan metode yang disederhanakan. Pada setiap tanggal pelaporan, Perusahaan mengevaluasi apakah instrumen utang dianggap memiliki risiko kredit rendah menggunakan semua informasi yang masuk akal dan dapat didukung yang tersedia tanpa biaya atau upaya yang berlebihan. Dalam melakukan evaluasi itu, Perusahaan menilai kembali peringkat kredit eksternal dari instrumen utang. Selain itu, Perusahaan menganggap bahwa telah terjadi peningkatan risiko kredit yang signifikan ketika pembayaran kontrak lebih dari 30 hari tunggakan.

Perusahaan mempertimbangkan aset keuangan memenuhi definisi *default* ketika telah menunggak lebih dari 90 hari. Namun, dalam kasus-kasus tertentu, Perusahaan juga dapat menganggap aset keuangan dalam keadaan *default* ketika informasi internal atau eksternal menunjukkan bahwa Perusahaan tidak mungkin menerima arus kas kontraktual secara penuh tanpa melakukan perluasan persyaratan kredit. Piutang usaha dihapusbukukan ketika kecil kemungkinan untuk memulihkan arus kas kontraktual, setelah semua upaya penagihan telah dilakukan dan telah sepenuhnya dilakukan penyisihan.

***3. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)***

***r. Financial instruments (continued)***

***Financial assets (continued)***

*Impairment (continued)*

*Because trade and other receivables do not contain significant financing component, the Company applies a simplified approach in calculating ECL. Therefore, the Company does not track changes in credit risk, but instead recognizes a loss allowance based on lifetime ECL at each reporting date. The Company established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment.*

*For debt instruments at fair value through other comprehensive incomce, the Company applies the low credit risk simplification. At every reporting date, the Company evaluates whether the debt instrument is considered to have low credit risk using all reasonable and supportable information that is available without undue cost or effort. In making that evaluation, the Company reassesses the external credit rating of the debt instrument. In addition, the Company considers that there has been a significant increase in credit risk when contractual payments are more than 30 days past due.*

*The Company considers a financial asset in default when contractual payments are 90 days past due. However, in certain cases, the Company may also consider a financial asset to be in default when internal or external information indicates that the Company is unlikely to receive the outstanding contractual amounts in full before taking into account any credit enhancements held by the Company. Trade receivables is written off when there is low possibility of recovering the contractual cash flow, after all collection efforts have been done and have been fully provided for allowance.*

**3. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**

**r. Instrumen keuangan (lanjutan)**

**Liabilitas keuangan**

Pengakuan dan pengukuran awal liabilitas keuangan

Liabilitas keuangan diklasifikasikan, pada pengakuan awal, sebagai liabilitas keuangan yang diukur pada nilai wajar melalui laba rugi, pinjaman, dan hutang atau sebagai derivatif yang ditetapkan sebagai instrumen lindung nilai dalam lindung nilai yang efektif, jika sesuai.

Semua liabilitas keuangan diakui pada nilai wajar saat pengakuan awal dan, dalam hal liabilitas keuangan dilklasifikasi sebagai utang dan pinjaman, diakui pada nilai wajar setelah dikurangi biaya transaksi yang dapat diatribusikan secara langsung.

Liabilitas keuangan Perusahaan terdiri dari utang usaha, utang lain-lain, beban akrual, pinjaman dari pihak berelasi, dan pinjaman dari pihak ketiga.

Pengukuran selanjutnya

Liabilitas keuangan pada biaya perolehan diamortisasi (Utang dan pinjaman)

i. Utang dan pinjaman jangka panjang yang dikenakan bunga

Setelah pengakuan awal, utang dan pinjaman jangka panjang yang berbunga diukur pada biaya perolehan yang diamortisasi dengan menggunakan metode SBE. Pada tanggal pelaporan, biaya bunga yang masih harus dibayar dicatat secara terpisah, dari pokok pinjaman terkait, dalam bagian liabilitas jangka pendek. Keuntungan dan kerugian diakui pada laba rugi ketika liabilitas dihentikan pengakuannya maupun melalui proses amortisasi menggunakan metode SBE.

Biaya amortisasi dihitung dengan mempertimbangkan setiap diskonto atau premium atas akusisi dan komisi atau biaya yang merupakan bagian tidak terpisahkan dari SBE. Amortisasi SBE dicatat sebagai beban keuangan pada laba rugi.

ii. Utang dan akrual

Liabilitas untuk utang usaha dan utang lain-lain jangka pendek, dan biaya masih harus dibayar sebesar jumlah tercatat (jumlah nosional), yang kurang lebih sebesar nilai wajarnya.

***3. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)***

***r. Financial instruments (continued)***

***Financial liabilities***

*Initial recognition and measurement financial liabilities*

*Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss, loans and borrowings, payables or as derivatives designated as hedging instruments in an effective hedge, as appropriate.*

*All financial liabilities are recognized initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.*

*The Company's financial liabilities include trade and other payables, accrued expenses, loan from a related parties and loan from a third party.*

*Subsequent measurement*

*Financial liabilities at amortized cost (Loans and borrowings)*

*i. Long-term interest-bearing loans and borrowings*

*Subsequent to initial recognition, long-term interest-bearing loans and borrowings are measured at amortized acquisition costs using EIR method. At the reporting dates, accrued interest is recorded separately from the associated borrowings within the current liabilities section. Gains and losses are recognized in the profit or loss when the liabilities are derecognized as well as through the EIR amortization process.*

*Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included in finance costs in the profit or loss.*

*ii. Payables and accruals*

*Liabilities for current trade and other accounts payable, and accrued expenses are stated at carrying amounts (notional amounts), which approximate their fair values.*

**3. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**

**r. Instrumen keuangan (lanjutan)**

**Liabilitas keuangan (lanjutan)**

Pengukuran selanjutnya

Liabilitas keuangan pada biaya perolehan diamortisasi (Utang dan pinjaman)

iii. Utang dan pinjaman jangka panjang yang dikenakan bunga

Setelah pengakuan awal, utang dan pinjaman jangka panjang yang berbunga diukur pada biaya perolehan yang diamortisasi dengan menggunakan metode SBE. Pada tanggal pelaporan, biaya bunga yang masih harus dibayar dicatat secara terpisah, dari pokok pinjaman terkait, dalam bagian liabilitas jangka pendek. Keuntungan dan kerugian diakui pada laba rugi ketika liabilitas dihentikan pengakuannya maupun melalui proses amortisasi menggunakan metode SBE.

Biaya amortisasi dihitung dengan mempertimbangkan setiap diskonto atau premium atas akusisi dan komisi atau biaya yang merupakan bagian tidak terpisahkan dari SBE. Amortisasi SBE dicatat sebagai beban keuangan pada laba rugi.

iv. Utang dan akrual

Liabilitas untuk utang usaha dan utang lain-lain jangka pendek, dan biaya masih harus dibayar sebesar jumlah tercatat (jumlah nosional), yang kurang lebih sebesar nilai wajarnya.

Penghentian pengakuan

Suatu liabilitas keuangan dihentikan pengakuannya pada saat kewajiban yang ditetapkan dalam kontrak berakhir atau dibatalkan atau kedaluwarsa.

Ketika sebuah liabilitas keuangan ditukar dengan liabilitas keuangan lain dari pemberi pinjaman yang sama atas persyaratan yang secara substansial berbeda, atau bila persyaratan dari liabilitas keuangan tersebut secara substansial dimodifikasi, pertukaran atau modifikasi persyaratan tersebut dicatat sebagai penghentian pengakuan liabilitas keuangan orisinal dan pengakuan liabilitas keuangan baru, dan selisih antara nilai tercatat masing-masing liabilitas keuangan tersebut diakui pada laba rugi.

***3. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)***

***r. Financial instruments (continued)***

***Financial liabilities (continued)***

*Subsequent measurement*

*Financial liabilities at amortized cost (Loans and borrowings)*

*iii. Long-term interest-bearing loans and borrowings*

*Subsequent to initial recognition, long-term interest-bearing loans and borrowings are measured at amortized acquisition costs using EIR method. At the reporting dates, accrued interest is recorded separately from the associated borrowings within the current liabilities section. Gains and losses are recognized in the profit or loss when the liabilities are derecognized as well as through the EIR amortization process.*

*Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included in finance costs in the profit or loss.*

*iv. Payables and accruals*

*Liabilities for current trade and other accounts payable, and accrued expenses are stated at carrying amounts (notional amounts), which approximate their fair values.*

*Derecognition*

*A financial liability is derecognized when the obligation under the contract is discharged or cancelled or expires.*

*When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as derecognition of the original liability and recognition of a new liability, and the difference in the respective carrying amounts is recognized in the profit or loss.*

**3. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**

**r. Instrumen keuangan (lanjutan)**

**Saling hapus instrumen keuangan**

Aset keuangan dan liabilitas keuangan disaling hapuskan dan nilai netonya disajikan dalam laporan posisi keuangan jika, dan hanya jika, terdapat hak secara hukum untuk melakukan saling hapus atas jumlah tercatat dari aset keuangan dan liabilitas keuangan tersebut dan terdapat intensi untuk menyelesaikan secara neto, atau untuk merealisasikan aset dan menyelesaikan liabilitas secara bersamaan.

**s. Segmen usaha**

Segmen adalah bagian khusus dari Grup yang terlibat dalam menyediakan jasa (segmen usaha), maupun dalam menyediakan jasa dalam lingkungan ekonomi tertentu (segmen geografis), yang memiliki risiko dan imbalan yang berbeda dari segmen lainnya.

Segmen pendapatan, beban, hasil, aset dan liabilitas termasuk komponen-komponen yang dapat diatribusikan langsung kepada suatu segmen serta hal-hal yang dapat dialokasikan dengan dasar yang sesuai kepada segmen tersebut. Segmen ditentukan sebelum saldo dan transaksi antar Grup, dieliminasi sebagai bagian dari proses konsolidasi.

Informasi pelaporan segmen usaha disajikan di Catatan 39 untuk menunjukkan aset dan hasil usaha Grup yang berasal dari tiap segmen berdasarkan bidang usaha.

Grup tidak menyajikan informasi sehubungan dengan segmen geografis dikarenakan manajemen Grup berpendapat bahwa Grup beroperasi pada suatu lingkungan ekonomi yang memiliki resiko dan imbalan yang sama.

**t. Laba per saham dasar**

Laba per saham dasar dihitung dengan membagi laba yang dapat diatribusikan kepada pemilik entitas induk dengan jumlah rata-rata tertimbang saham yang beredar, tidak termasuk saham treasuri, pada periode yang bersangkutan. Rata-rata tertimbang jumlah saham yang beredar untuk tahun yang berakhir pada 31 Desember 2025, dan 2024 masing-masing adalah 18.046.546.633 dan 18.046.514.360 lembar (Catatan 30).

***3. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)***

***r. Financial instruments (continued)***

***Offsetting of financial instruments***

*Financial assets and financial liabilities are offset, and the net amount reported in the statement of financial position if, and only if, there is a currently enforceable legal right to offset the recognized amounts and there is an intention to settle on a net basis, or to realize the assets and settle the liabilities simultaneously.*

***s. Business segments***

*A segment is a distinguishable component of the Group that is engaged in providing certain services (business segment), or in providing services within a particular economic environment (geographical segment), which is subject to risks and rewards that are different from those in other segments.*

*Revenue, expenses, results, assets and liabilities segment include items directly attributable to a segment as well as those that can be allocated on a reasonable basis to that segment. They are determined before balances and transactions between the Group, are eliminated as part of the consolidation process.*

*Information on business segments is presented in Note 39 disclosing the Group's assets and results arising from segments which are based on business activities.*

*The Group did not disclose information related to geographical segment since the Group believed that the Group operated in the same economic environment, which is subject to the same risks and benefits.*

***t. Basic earnings per share***

*Earnings per share are computed by dividing profit attributable to equity holders of the parent entity by the weighted average number of shares outstanding, excluding treasury shares, during the period. The weighted average number of shares outstanding for the year ended December 31, 2025, and 2024 are 18,046,546,633 and 18,046,514,360 shares (Note 30).*

**3. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**

**u. Provisi**

Provisi diakui jika Grup memiliki kewajiban kini (baik bersifat hukum maupun bersifat konstruktif) yang akibat peristiwa masa lalu besar kemungkinannya penyelesaian kewajiban tersebut mengakibatkan arus keluar sumber daya yang mengandung manfaat ekonomi dan estimasi yang andal mengenai total kewajiban tersebut dibuat.

Provisi ditelaah pada setiap akhir periode pelaporan dan disesuaikan untuk mencerminkan estimasi kini terbaik. Jika tidak terdapat kemungkinan arus keluar sumber daya yang mengandung manfaat ekonomi untuk menyelesaikan kewajiban tersebut, provisi dibatalkan.

**v. Biaya emisi saham**

Biaya yang terjadi sehubungan dengan penerbitan modal saham Perusahaan kepada publik dikurangkan langsung dengan hasil emisi dan disajikan sebagai pengurang akun tambahan modal disetor dalam laporan posisi keuangan konsolidasian.

**w. Perubahan dalam kebijakan akuntansi**

Pada tanggal 1 Januari 2025, Perusahaan menerapkan pernyataan standar akuntansi keuangan baru dan yang direvisi serta interpretasi standar akuntansi keuangan yang wajib diterapkan mulai tanggal tersebut. Perubahan kebijakan akuntansi Perusahaan telah dilakukan sesuai dengan ketentuan transisi dalam standar dan interpretasi masing-masing.

Penerapan standar dan interpretasi yang baru dan direvisi tidak menghasilkan perubahan besar terhadap kebijakan akuntansi Perusahaan dan tidak memiliki dampak material pada jumlah yang dilaporkan untuk tahun keuangan saat ini atau sebelumnya:

- Amendemen PSAK 221: "Pengaruh Perubahan Kurs Valuta Asing".

***3. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)***

***u. Provision***

*Provisions are recognized when the Group have a present obligation (legal or constructive) where, as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.*

*Provisions are reviewed at each reporting date and adjusted to reflect the current best estimates. If it is no longer probable that an outflow of resources embodying economic benefits will be required to settle the obligation, the provision is reversed.*

***v. Issuance costs of share capital***

*Costs incurred in connection with the Company's issuance of share capital to the public were offset directly with the proceeds and presented as deduction to additional paid-in capital account in the consolidated statement of financial position.*

***w. Changes in accounting principles***

*On January 1, 2025, the Company adopted new and revised statements of financial accounting standards and interpretations of statements of financial accounting standards that are mandatory for application from that date. Changes to the Company's accounting policies have been made as required, in accordance with the transitional provisions in the respective standards and interpretations.*

*The adoption of the following new and revised standard did not result in substantial changes to the Company's accounting policies and had no material effect on the amounts reported for the current of prior financial years:*

- *Amendment of PSAK 221: "Effect of Changes in Foreign Exchange Rate".*

## 4. PERTIMBANGAN, ESTIMASI DAN ASUMSI YANG SIGNIFIKAN

Penyusunan laporan keuangan konsolidasian grup berdasarkan Standar Akuntansi Keuangan di Indonesia mewajibkan Manajemen untuk membuat pertimbangan, estimasi dan asumsi yang mempengaruhi jumlah-jumlah yang dilaporkan dalam laporan keuangan. Sehubungan dengan adanya ketidakpastian yang melekat dalam membuat pertimbangan, estimasi, hasil sebenarnya yang dilaporkan di masa mendatang dapat berbeda dengan jumlah estimasi yang dibuat.

**Pertimbangan**

Pertimbangan berikut ini dibuat oleh manajemen dalam rangka penerapan kebijakan akuntansi Grup yang memiliki pengaruh paling signifikan atas jumlah yang diakui dalam laporan keuangan:

Penurunan nilai aset non keuangan

Penurunan nilai muncul saat nilai tercatat aset atau UPK melebihi nilai terpulihkannya, yaitu yang lebih besar antara nilai wajar dikurangi biaya untuk menjual dan nilai pakainya. Nilai wajar dikurangi biaya untuk menjual didasarkan pada ketersediaan data dari perjanjian penjualan yang mengikat yang dibuat dalam transaksi normal atas aset serupa atau harga pasar yang dapat diamati dikurangi dengan biaya tambahan yang dapat diatribusikan dengan pelepasan aset.

Manajemen berkeyakinan bahwa tidak diperlukan pencatatan kerugian penurunan nilai pada tanggal pelaporan.

Klasifikasi aset dan liabilitas keuangan

Klasifikasi atas aset dan liabilitas tertentu sebagai aset keuangan dan liabilitas keuangan ditetapkan oleh Grup dengan mempertimbangkan apakah definisi yang ditetapkan PSAK 109 dipenuhi. Dengan demikian aset keuangan dan liabilitas keuangan diakui sesuai dengan kebijakan akuntansi seperti dijelaskan pada Catatan 3r.

Sewa

Grup mempunyai perjanjian-perjanjian sewa dimana Grup bertindak sebagai *lessor* atau *lessee* untuk beberapa aset tetap tertentu. Grup mengevaluasi apakah terdapat risiko dan manfaat yang signifikan dari aset sewa yang dialihkan berdasarkan PSAK 116, “Sewa”, yang mensyaratkan Grup untuk membuat pertimbangan dan estimasi dari pengalihan risiko dan manfaat terkait dengan kepemilikan aset.

## *4. SIGNIFICANT ACCOUNTING JUDGMENTS, ESTIMATES AND ASSUMPTIONS*

*The preparation of the Group’s consolidated financial statements in conformity with Indonesian Financial Accounting Standards requires Management to make judgment, estimations and assumptions that affect amounts reported therein. Due to the inherent uncertainty in making estimates, actual results reported in future periods might differ from those estimates.*

***Judgements***

*The following judgments are made by Management in the process of applying the Group’s accounting policies that have the most significant effects on the amounts recognized in the financial statements:*

*Impairment of non-financial assets*

*An impairment exists when the carrying value of an asset or CGU exceeds its recoverable amount, which is the higher of its fair value less costs to sell and its value in use. The fair value less costs to sell calculation is based on available data from binding sales transactions in an arm’s length transaction of similar assets or observable market prices less incremental costs for disposing the asset.*

*Management believes that no impairment loss is required at reporting dates.*

*Financial assets and liabilities classifications*

*Classifications of certain assets and liabilities as financial assets and financial liabilities by judging if the Group meet the definition set forth in PSAK 109. Accordingly, the financial assets and financial liabilities are accounted for in accordance with accounting policies disclosed in Note 3r.*

*Lease*

*The Group has entered into lease agreements where the Group acts as lessor or lessee for a certain fixed assets. The Group evaluate whether there are significant risks and rewards of assets transferred under PSAK 116, "Leases", which requires the Group to make judgments and estimates of the transfer of risks and rewards incidental to ownership.*

**4. PERTIMBANGAN, ESTIMASI DAN ASUMSI YANG SIGNIFIKAN (lanjutan)**

**Pertimbangan (lanjutan)**

Penentuan mata uang fungsional

Mata uang fungsional Grup merupakan mata uang dalam lingkungan ekonomi dimana masing-masing entitas beroperasi. Mata uang tersebut adalah mata uang yang paling mempengaruhi pendapatan dan beban pokok pendapatan. Berdasarkan penilaian manajemen Grup, mata uang fungsional Grup adalah Dolar AS.

**Estimasi dan asumsi**

Grup mendasarkan asumsi dan estimasinya pada parameter yang tersedia pada saat laporan keuangan konsolidasi disusun. Asumsi dan situasi mengenai perkembangan masa depan mungkin berubah akibat perubahan pasar atau situasi di luar kendali Grup. Perubahan tersebut dicerminkan dalam asumsi terkait pada saat terjadinya. Asumsi utama masa depan dan sumber utama estimasi ketidakpastian lain pada tanggal pelaporan yang memiliki risiko signifikan bagi penyesuaian yang material terhadap nilai tercatat aset dan liabilitas untuk tahun berikutnya diungkapkan di bawah ini.

Penyusutan aset tetap dan nilai sisa

Biaya perolehan aset tetap disusutkan dengan menggunakan metode garis lurus berdasarkan taksiran masa manfaat ekonomisnya. Manajemen mengestimasi masa manfaat ekonomis aset tetap antara 4 sampai dengan 40 tahun, yang merupakan masa manfaat ekonomis yang secara umum diharapkan dalam industri di mana Perusahaan menjalankan usahanya. Perubahan pemakaian dan perkembangan teknologi dapat mempengaruhi masa manfaat ekonomis dan nilai sisa aset, dan karenanya beban penyusutan masa depan mungkin direvisi. Penjelasan lebih rinci diungkapkan dalam Catatan 12.

***4. SIGNIFICANT ACCOUNTING JUDGMENTS, ESTIMATES AND ASSUMPTIONS (continued)***

***Judgments (continued)***

*Determination of funcional currency*

*The functional currency of the Group is the currency of the primary economic environment in which each entity operates. It is the currency that mainly influences the revenue and cost of rendering services. Based on the Group's management assessment, the Group's functional currency is US Dollar.*

***Estimation and assumptions***

*The Group based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. Existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Group. Such changes are reflected in the assumptions when they occur. The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are disclosed below.*

*Depreciation of fixed assets and residual value*

*The costs of fixed assets are depreciated on a straight-line basis over their estimated useful lives. Management properly estimates the useful lives of these fixed assets to be within 4 to 40 years. These are common life expectancies adopted in the industry where the Company conducts its business. Changes in the expected level of usage and technological development could impact the economic useful lives and the residual values of these assets, and therefore future depreciation charges could be revised. Further details are disclosed in Note 12.*

**4. PERTIMBANGAN, ESTIMASI DAN ASUMSI YANG SIGNIFIKAN (lanjutan)**

**Estimasi dan asumsi (lanjutan)**

Provisi pajak

Pertimbangan signifikan dilakukan dalam menentukan provisi atas pajak penghasilan badan maupun pajak lainnya atas transaksi tertentu. Ketidakpastian timbul terkait dengan interpretasi dari peraturan perpajakan yang kompleks dan jumlah dan waktu dari penghasilan kena pajak di masa depan. Dalam menentukan jumlah yang harus diakui terkait dengan liabilitas pajak yang tidak pasti, Grup menerapkan pertimbangan yang sama yang akan digunakan dalam menentukan jumlah cadangan yang harus diakui sesuai dengan PSAK 237, "Provisi, Liabilitas Kontinjensi, dan Aset Kontinjensi". Grup membuat analisa terhadap semua posisi pajak yang terkait dengan pajak penghasilan untuk menentukan jika liabilitas pajak untuk manfaat pajak yang belum diakui harus diakui.

Grup mengakui liabilitas atas pajak penghasilan badan berdasarkan estimasi apakah akan terdapat tambahan pajak penghasilan badan. Penjelasan lebih rinci diungkapkan dalam Catatan 3o dan 28.

Cadangan penurunan nilai piutang

Grup menetapkan estimasi penyisihan penurunan nilai piutang usaha menggunakan pendekatan yang disederhanakan dari ECL. Matriks provisi digunakan untuk menghitung ECL untuk piutang usaha dan lain-lain. Tarif provisi didasarkan pada hari tunggakan untuk pengelompokan berbagai segmen pelanggan yang memiliki pola kerugian serupa.

Matriks provisi awalnya didasarkan pada riwayat tingkat kerugian pelanggan. Grup akan melakukan penyesuaian pengalaman kerugian historis dengan informasi berwawasan ke depan. Misalnya, jika prakiraan kondisi ekonomi yang terkait erat dengan riwayat tingkat kerugian diperkirakan akan memburuk pada tahun berikutnya yang dapat menyebabkan peningkatan jumlah gagal bayar pada sektor-sektor pelanggan beroperasi, riwayat tingkat kerugian disesuaikan. Pada setiap tanggal pelaporan, riwayat tingkat gagal bayar yang diamati diperbarui dan perubahan dalam estimasi berwawasan ke depan dianalisis.

Evaluasi atas korelasi antara tingkat gagal bayar yang diamati secara historis, prakiraan kondisi ekonomi dan ECL, adalah estmasi signifikan. Jumlah ECL sensitif terhadap perubahan keadaan dan prakiraan kondisi ekonomi. Kerugian kredit historis Grup dan perkiraan kondisi ekonomi mungkin tidak mewakili tingkat gagal bayar pelanggan aktual di masa depan.

***4. SIGNIFICANT ACCOUNTING JUDGMENTS, ESTIMATES AND ASSUMPTIONS (continued)***

***Estimation and assumptions (continued)***

*Provision for tax*

*Significant judgment is involved in determining the provision for corporate income tax and other taxes on certain transactions. Uncertainties exist with respect to the interpretation of complex tax regulations and the amount and timing of future taxable income. In determining the amount to be recognized in respect of an uncertain tax liability, the Group apply similar considerations as it would use in determining the amount of a provision to be recognized in accordance with PSAK 237, "Provisions, Contingent Liabilities and Contingent Asset". The Group make an analysis of all tax positions related to income taxes to determine if a tax liability for unrecognized tax expense should be recognized.*

*The Group recognize liabilities for expected corporate income tax issues based on estimates of whether additional corporate income tax will be due. Further details are disclosed in Notes 3o and 28.*

*Allowance for impairment of receivables*

*The Group estimates impairment allowance for trade receivables using simplified approach of ECL. The provision matrix is used to determine ECL for trade and other receivables, where the provision rates are based on days past due for groupings of various customer segments that have similar loss patterns.*

*The provision matrix is initially based on the customers historical observed loss rates. The Group will adjust the historical observed loss experience with forward-looking information. For instance, if forecast economic conditions closely related to the historical observed loss are expected to deteriorate over the next year which can lead to an increased number of defaults in the sectors where customers are operating, the historical losses are adjusted accordingly. At every reporting date, the historical observed loss rates are updated and changes in the forward-looking estimates are analyzed.*

*The assessment of the correlation between historical observed loss rates, forecast economic conditions and ECLs, is a significant estimate. The amount of ECLs is sensitive to changes in circumstances and of forecast economic conditions. The Group's historical observed loss rate and forecast of economic conditions may not be representative of customer's actual default in the future.*

## 5. KAS DAN SETARA KAS DAN DEPOSITO BERJANGKA / *5. CASH AND CASH EQUIVALENTS AND TIME DEPOSITS*

### a. Kas dan setara kas / *a. Cash and cash equivalents*

Rincian kas dan setara kas berdasarkan jenis mata uang dan nama bank sebagai berikut:

*The details of cash and cash equivalents based on currency and banks are as follows:*

| | 2025 | 2024 | |
|---|---|---|---|
| **Kas** | | | ***Cash on hand*** |
| Rupiah | | | *Rupiah* |
| (2025: Rp2.557 juta; 2024: Rp2.305 juta) | 152.377 | 142.628 | *(2025: Rp2,557 million; 2024: Rp2,305 million)* |
| Dolar AS | 23.354 | 10.369 | *US Dollar* |
| Total kas | 175.731 | 152.997 | *Total cash on hand* |
| **Kas di bank** | | | ***Cash in banks*** |
| Pihak ketiga | | | *Third parties* |
| Rupiah | | | *Rupiah* |
| PT Bank Negara Indonesia (Persero) Tbk. (2025: Rp293.150 juta; 2024: Rp94.126 juta) | 17.468.132 | 5.823.948 | *PT Bank Negara Indonesia (Persero) Tbk. (2025: Rp293,150 million; 2024: Rp94,126 million)* |
| PT Bank Pembangunan Jawa Barat & Banten Tbk. (2025: Rp87.243 juta; 2024: Rp204.297 juta) | 5.198.648 | 12.640.568 | *PT Bank Pembangunan Jawa Barat & Banten Tbk. (2025: Rp87,243 million; 2024: Rp204.297 million)* |
| PT Bank Rakyat Indonesia (Persero) Tbk. (2025: Rp40.400 juta; 2024: Rp3.392 juta) | 2.407.375 | 209.905 | *PT Bank Rakyat Indonesia (Persero) Tbk. (2025: Rp40,400 million; 2024: Rp3,392 million)* |
| PT Bank Mandiri (Persero) Tbk. (2025: Rp16.658 juta; 2024: Rp4.073 juta) | 992.653 | 252.040 | *PT Bank Mandiri (Persero) Tbk. (2025: Rp16,658 million; 2024: Rp4,073 million)* |
| PT Bank KB Bukopin Syariah (2025: Rp8.874 juta; 2024: Rp25.622 juta) | 528.805 | 1.585.354 | *PT Bank KB Bukopin Syariah (2025: Rp8,874 million; 2024: Rp25.622 million)* |
| PT Bank Capital Indonesia Tbk. (2025: Rp2.246 juta; 2024: Rp1.962 juta) | 133.884 | 121.405 | *PT Bank Capital Indonesia Tbk. (2025: Rp2,246 million; 2024: Rp1,962 million)* |
| PT Bank Pan Indonesia Tbk. (2025: Rp1.328 juta; 2024: Rp298 juta) | 79.147 | 18.472 | *PT Bank Pan Indonesia Tbk. (2025: Rp1,328 million; 2024: Rp298 million)* |
| PT Bank Nationalnobu Tbk. (2025: Rp825 juta; 2024: RpNihil) | 49.213 | - | *PT. Bank Nationalnobu Tbk. (2025: Rp825 million; 2024: RpNil)* |
| PT Bank Central Asia Tbk. (2025: Rp500 juta; 2024: RpNihil) | 29.829 | - | *PT Bank Central Asia Tbk. (2025: Rp500 million; 2024: RpNil)* |
| PT Bank KB Bukopin Tbk. (2025: Rp231 juta; 2024: Rp231 juta) | 13.776 | 14.303 | *PT Bank KB Bukopin Tbk. (2025: Rp231 million; 2024: Rp231 million)* |
| PT Bank Maybank Indonesia Tbk. (2025: Rp13.5 juta; 2024: Rp16.7 juta) | 806 | 1.037 | *PT Bank Maybank Indonesia Tbk. (2025: Rp13,5 million; 2024: Rp16,7 million)* |
| PT Bank Shinhan Indonesia (2025: Rp855.822; 2024: RpNihil) | 51 | - | *PT Bank Shinhan Indonesia (2025: Rp855,822; 2024: RpNil)* |
| Sub-total | 26.902.319 | 20.667.032 | *Sub-total* |

## 5. KAS DAN SETARA KAS DAN DEPOSITO BERJANGKA (lanjutan) / *5. CASH AND CASH EQUIVALENTS AND TIME DEPOSITS (continued)*

### a. Kas dan setara kas (lanjutan) / *a. Cash and cash equivalents (continued)*

Rincian kas dan setara kas berdasarkan jenis mata uang dan nama bank sebagai berikut: (lanjutan)

*The details of cash and cash equivalents based on currency and banks are as follows: (continued)*

| | 2025 | 2024 | |
|---|---|---|---|
| **Kas di bank** | | | ***Cash in banks*** |
| Pihak ketiga | | | *Third parties* |
| Dolar AS | | | *US Dollar* |
| PT Bank Negara Indonesia (Persero) Tbk. | 788.557 | 896.670 | *PT Bank Negara Indonesia (Persero) Tbk.* |
| PT Bank KB Bukopin Syariah | 125.540 | 3.133 | *PT Bank KB Bukopin Syariah* |
| PT Bank Mandiri (Persero) Tbk. | 35.500 | 44.810 | *PT Bank Mandiri (Persero) Tbk.* |
| PT Bank KB Bukopin Tbk. | 9.079 | 63.090 | *PT Bank KB Bukopin Tbk.* |
| PT Bank Maybank Indonesia Tbk. | 1.685 | 1.745 | *PT Bank Maybank Indonesia Tbk.* |
| PT Bank Rakyat Indonesia (Persero) Tbk. | 1.249 | - | *PT Bank Rakyat Indonesia (Persero) Tbk.* |
| PT Bank Muamalat Indonesia Tbk. | 196 | 196 | *PT Bank Muamalat Indonesia Tbk.* |
| PT Bank Shinhan Indonesia | 100 | - | *PT Bank Shinhan Indonesia* |
| Mizuho Corporate Bank Ltd. | 67 | 130 | *Mizuho Corporate Bank Ltd.* |
| PT Bank Central Asia Tbk. | - | 66 | *PT Bank Central Asia Tbk.* |
| Sub-total | 961.973 | 1.009.840 | *Sub-total* |
| Dolar Singapura | | | *Singapore Dollar* |
| PT Bank Negara Indonesia (Persero) Tbk. (2025: SG$18.783; 2024: RpNihil) | 14.674 | - | *PT Bank Negara Indonesia (Persero) Tbk. (2025: SG$18,783; 2024: RpNil)* |
| Sub-total | 14,674 | - | *Sub-total* |
| Euro | | | *Euro* |
| PT Bank Mandiri (Persero) Tbk. (2025: Euro748; 2024: RpNihil) | 880 | - | *PT Bank Mandiri (Persero) Tbk. (2025: Euro748; 2024: RpNil)* |
| Sub-total | 880 | - | *Sub-total* |
| **Total kas di bank** | **27.879.846** | **21.676.872** | ***Total cash in banks*** |
| **Deposito berjangka - tiga bulan atau kurang** | | | ***Time deposits - three months or less*** |
| Pihak ketiga | | | *Third parties* |
| Rupiah | | | *Rupiah* |
| PT Bank Negara Indonesia (Persero) Tbk. (2025: Rp194.804 juta; 2024: Rp145.000 juta) | 11.607.972 | 8.971.662 | *PT Bank Negara Indonesia (Persero) Tbk. (2025: Rp194,804 million; 2024: Rp145,000 million)* |
| PT Bank Rakyat Indonesia (Persero) Tbk. (2025: RpNihil; 2024: Rp144.000 juta) | - | 8.909.789 | *PT Bank Rakyat Indonesia (Persero) Tbk. (2025: RpNil; 2024: Rp144,000 million)* |
| PT Bank Pembangunan Jawa Barat & Banten Tbk. (2025: RpNihil; 2024: Rp5.300 juta) | - | 327.930 | *PT Bank Pembangunan Jawa Barat & Banten Tbk. (2025: RpNil; 2024: Rp5,300 million)* |
| Dolar AS | | | *US Dollar* |
| PT Bank Negara Indonesia (Persero) Tbk. | 1.000.000 | 1.100.000 | *PT Bank Negara Indonesia (Persero) Tbk.* |
| Jumlah deposito berjangka - tiga bulan atau kurang | 12.607.972 | 19.309.381 | *Total time deposits - three months or less* |
| **Total kas dan setara kas** | **40.663.549** | **41.139.250** | ***Total cash and cash equivalents*** |

## 5. KAS DAN SETARA KAS DAN DEPOSITO BERJANGKA (lanjutan) / *5. CASH AND CASH EQUIVALENTS AND TIME DEPOSITS (continued)*

### a. Kas dan setara kas (lanjutan) / *a. Cash and cash equivalents (continued)*

Tingkat bunga deposito berjangka per tahun berkisar antara:

*The range of the interest rates per annum for time deposits as follows:*

| | 2025 | 2024 | |
|---|---|---|---|
| Rupiah | 3,8% - 4,50% | 2,5% - 6,25% | *Rupiah* |
| Dollar AS | 4,00% | 2,5% - 3,75% | *US Dollar* |

Seluruh deposito berjangka per 31 Desember 2025, telah dicairkan pada Februari 2026.

*All time deposits outstanding as of December 31, 2025 have been withdraw in February 2026.*

Semua rekening bank dan deposito berjangka ditempatkan pada bank pihak ketiga.

*All bank accounts and time deposits are placed in third-parties banks.*

### b. Deposito berjangka / *b. Time deposits*

Rincian deposito berjangka berdasarkan mata uang dan nama bank sebagai berikut:

*The details of time deposits based on currency and banks are as follows:*

| | 2025 | 2024 | |
|---|---|---|---|
| **Deposito berjangka** | | | ***Time deposits*** |
| Pihak ketiga | | | *Third parties* |
| Rupiah | | | *Rupiah* |
| PT Bank Nationalnobu Tbk. (2025: Rp46.952 juta; 2024: RpNihil) | 2.797.777 | - | *PT Bank Nationalnobu Tbk. (2025: Rp46,952 million; 2024: RpNil)* |
| PT Bank Negara Indonesia (Persero) Tbk. (2025: Rp31.600 juta 2024: RpNihil juta) | 1.882.970 | - | *PT Bank Negara Indonesia (Persero) Tbk. (2025: Rp31,600 million 2024: RpNil million)* |
| PT Bank Capital Indonesia Tbk. (2025: RpNihil; 2024: Rp46.952 juta) | - | 2.905.105 | *PT Bank Capital Indonesia Tbk. (2025: RpNil; 2024: Rp46,952 million)* |
| PT Bank Pembangunan Jawa Barat & Banten Tbk. (2025: RpNihil; 2024: Rp11.216 juta) | - | 693.985 | *PT Bank Pembangunan Jawa Barat & Banten Tbk. (2025: RpNil; 2024: Rp11,216 million)* |
| Dolar AS | | | *US Dollar* |
| PT Bank Negara Indonesia (Persero) Tbk. | 625.000 | - | *PT Bank Negara Indonesia (Persero) Tbk.* |
| **Jumlah deposito berjangka** | **5.305.747** | **3.599.090** | ***Total time deposit*** |

Tingkat bunga deposito berjangka per tahun berkisar antara:

*The range of the interest rates per annum for time deposits as follows:*

| | 2025 | 2024 | |
|---|---|---|---|
| Rupiah | 3,0% - 4,50% | 3,0% - 4,25% | *Rupiah* |
| Dollar AS | 3,0% | - | *US Dollar* |

Jangka waktu penempatan deposito berjangka tersebut lebih dari 3 bulan sampai dengan 1 tahun.

*The maturity period of these time deposits range from more than 3 months to up to 1 year.*

## 6. DANA YANG DIBATASI PENGGUNAANNYA / *6. RESTRICTED FUNDS*

Rincian dana yang dibatasi penggunaannya berdasarkan jenis mata uang dan nama bank sebagai berikut:

*The details of restricted funds based on currency and banks are as follows:*

| | 2025 | 2024 | |
|---|---|---|---|
| Pihak ketiga | | | *Third parties* |
| Rupiah | | | *Rupiah* |
| PT Bank Negara Indonesia (Persero) Tbk. (2025: Rp19.885 juta; 2024: Rp40.254 juta) | 1.184.957 | 2.490.677 | *PT Bank Negara Indonesia (Persero) Tbk. (2025: Rp27,607 million; 2024: Rp40,254 million)* |
| PT Bank KB Bukopin Syariah (2025: Rp7.722 juta; 2024: Rp6.900 juta) | 460.109 | 426.937 | *PT KB Bukopin Syariah (2025: Rp7,722 milion; 2024: Rp6,900 million)* |
| PT Bank Rakyat Indonesia (Persero) Tbk. (2025: Rp6.875 juta; 2024: RpNihil) | 409.665 | - | *PT Bank Rakyat Indonesia (Persero Tbk (2025: Rp6,875 million; 2024: RpNil)* |
| PT Bank Pan Indonesia (Persero) Tbk. (2025: Rp4.484 juta; 2024: Rp4.119 juta) | 267.211 | 254.899 | *PT Bank Pan Indonesia (Persero) Tbk. (2025: Rp4,484 million 2024: Rp4,119 million)* |
| | **2.321.942** | **3.172.513** | |

Pada tanggal 31 Desember 2025, dana yang ditempatkan di PT Bank Negara Indonesia (Persero) Tbk., PT Bank KB Bukopin Syariah, dan PT Bank Pan Indonesia Tbk. merupakan *sinking funds* yang dialokasikan oleh GTSI, HSB, HTK2, HTK3, dan HTC, entitas anak, sebagaimana dipersyaratkan dalam perjanjian pinjaman kredit (Catatan 24).

*As of December 31, 2025, funds placed in PT Bank Negara Indonesia (Persero) Tbk., PT Bank KB Bukopin Syariah, and PT Bank Pan Indonesia Tbk represent sinking funds allocated by GTSI, HSB, HTK2, HTK3, and HTC, subsidiaries, as required in the loan agreements (Note 24).*

## 7. PIUTANG USAHA / *7. TRADE RECEIVABLES*

| | 2025 | 2024 | |
|---|---|---|---|
| Pihak berelasi (Catatan 36) | | | *Related parties (Note 36)* |
| Dalam Rupiah | | | *In Rupiah* |
| (2025: Rp29.815 juta; 2024: Rp28.839 juta) | 1.776.618 | 1.784.367 | *(2025: Rp29,815 million; 2024: Rp28,839 million)* |
| Sub-total | 1.776.618 | 1.784.367 | *Sub-total* |
| Pihak ketiga | | | *Third parties* |
| Dalam Rupiah | | | *In Rupiah* |
| (2025: Rp438.560 juta; 2024: Rp388.043 juta) | 26.132.777 | 24.009.939 | *(2025: Rp438,560 million; 2024: Rp388,043 million)* |
| Dalam Dolar AS | 5.487.822 | 4.423.303 | *In US Dollar* |
| Dalam Euro | | | *In Euro* |
| (2025: EUR38.231; 2024: EURNihil) | 45.000 | - | *(2025: EUR38,231; 2024: EURNil)* |
| Sub-total | 31.665.599 | 28.433.242 | *Sub-total* |
| Total piutang usaha | 33.442.217 | 30.217.609 | *Total trade receivables* |
| Dikurangi penyisihan atas penurunan nilai | | | *Less allowance for impairment* |
| Pihak ketiga | (1.568.358) | (1.346.229) | *Third parties* |
| | **31.873.859** | **28.871.380** | |

## 7. PIUTANG USAHA (lanjutan) / *7. TRADE RECEIVABLES (continued)*

Piutang usaha terutama merupakan piutang dari pemberian jasa sewa kapal dan jasa manajemen kapal.

*The trade receivables mainly represent the vessel charter services and ship management.*

Analisa piutang usaha berdasarkan umur adalah sebagai berikut:

*The aging analysis of trade receivables is as follows:*

| | 2025 | 2024 | |
|---|---|---|---|
| Belum jatuh tempo | 18.004.558 | 14.405.307 | *Current* |
| Lewat jatuh tempo: | | | *Overdue:* |
| 1 hingga 30 hari | 10.637.200 | 10.177.265 | *1 to 30 days* |
| 31 hingga 60 hari | 128.480 | 1.847.725 | *31 to 60 days* |
| 61 hingga 90 hari | 462.708 | 670.752 | *61 to 90 days* |
| Lebih dari 90 hari | 4.209.271 | 3.116.560 | *over 90 days* |
| | 33.442.217 | 30.217.609 | |
| Dikurangi: penyisihan atas penurunan nilai pihak ketiga | (1.568.358) | (1.346.229) | *Less: allowance for impairment third parties* |
| **Piutang usaha** | **31.873.859** | **28.871.380** | ***Trade receivables*** |

Detail saldo piutang berdasarkan mata uang adalah sebagai berikut:

*The details of trade receivables based on currencies are as follows:*

| | 2025 | 2024 | |
|---|---|---|---|
| Rupiah (2025: Rp468.375 juta; 2024: Rp416.882 juta) | 27.909.395 | 25.794.306 | *Rupiah (2025: Rp468,375 million; 2024: Rp416,882 million)* |
| Dolar AS | 5.487.822 | 4.423.303 | *US Dollar* |
| Euro (2025: EUR38.231; 2024: EURNihil) | 45.000 | - | *Euro (2025: EUR38,231; 2024: EURNil)* |
| | 33.442.217 | 30.217.609 | |
| Dikurangi: penyisihan atas penurunan nilai pihak ketiga | (1.568.358) | (1.346.229) | *Less: allowance for impairment third parties* |
| **Piutang usaha** | **31.873.859** | **28.871.380** | ***Trade receivables*** |

Mutasi saldo penyisihan penurunan nilai piutang secara individual adalah sebagai berikut:

*The movements in balance of allowance for impairment of receivables individually are as follows:*

| | 2025 | 2024 | |
|---|---|---|---|
| Saldo awal tahun | 1.346.229 | 1.201.055 | *Balance at the beginning of the year* |
| Penambahan tahun berjalan | 268.087 | 203.664 | *Additions during the year* |
| Selisih kurs | (45.958) | (58.490) | *Foreign exchange difference* |
| **Saldo akhir tahun** | **1.568.358** | **1.346.229** | ***Balance at the end of the year*** |

## 7. PIUTANG USAHA (lanjutan) / *7. TRADE RECEIVABLES (continued)*

Berdasarkan hasil penelaahan terhadap adanya kerugian kredit ekspektasian atas saldo akun piutang usaha pada akhir tahun, manajemen berkeyakinan bahwa penyisihan atas kerugian kredit ekspektasian nilai piutang usaha di atas cukup untuk menutup kerugian atas penurunan nilai piutang tersebut.

*Based on the results of review for expected credit losses on trade receivables at the end of the year, the management believes that the allowance for expected credit losses of trade receivables above is sufficient to cover losses from impairment such receivables.*

Pada tanggal 31 Desember 2025, beberapa piutang usaha milik Grup dengan total nilai sebesar Rp79.622 juta atau setara dengan AS$4.744.491 digunakan sebagai jaminan atas pinjaman bank jangka panjang tertentu (Catatan 24).

*As of December 31, 2025, several trade receivables owned by the Group with a total net values of Rp79,622 milion or equivalent to US$4,744,491, are pledged as collateral for certain long-term bank loans (Note 24).*

## 8. PIUTANG LAINNYA / *8. OTHER RECEIVABLES*

Akun ini terdiri dari: / *This account consist of:*

| | 2025 | 2024 | |
|---|---|---|---|
| Pihak ketiga | **560.066** | **139.688** | *Third parties* |

Piutang lainnya terutama merupakan dana talangan, biaya manajemen, kru kapal, dan jaminan proyek.

*Other receivables mainly represent reimbursement expense, management fee, crew payments and project guarantees.*

Berdasarkan hasil penelaahan terhadap adanya penurunan nilai pada akhir tahun, manajemen berkeyakinan bahwa tidak diperlukan penyisihan penurunan nilai piutang lainnya.

*Based on the results of review for impairment at the end of the year, the management believes that allowance for impairment of other receivables is not considered necessary.*

## 9. PERSEDIAAN / *9. INVENTORIES*

Persediaan terdiri dari: / *Inventories consist of:*

| | 2025 | 2024 | |
|---|---|---|---|
| Bahan bakar kapal | 9.145.102 | 6.219.222 | *Vessel's fuel* |
| Suku cadang, perlengkapan kapal, dan minyak pelumas | 814.163 | 945.823 | *Supplies vessel, vessel spare parts, and lubricating oils* |
| Air bersih | 7.375 | 8.477 | *Fresh water* |
| | **9.966.640** | **7.173.522** | |

Manajemen berkeyakinan bahwa penyisihan atas kerugian penurunan nilai persediaan atau keusangan persediaan tidak diperlukan, mengingat semua persediaan dapat digunakan. Grup tidak mengasuransikan persediaan mengingat jenis, sifat dan risiko masing-masing persediaan.

*Management believes that allowance for decline in value or obsolescence of inventories is not required, as all inventories are usable. The Group does not insure the inventories considering the type, nature and risks of the inventories.*

Pada tanggal 31 Desember 2025 dan 2024, tidak terdapat persediaan yang digunakan sebagai jaminan.

*As of December 31, 2025 and 2024, there is no inventory used as collateral.*

## 10. ASET LANCAR LAINNYA / *10. OTHER CURRENT ASSETS*

| | 2025 | 2024 | |
|---|---|---|---|
| Pihak-pihak ketiga: | | | *Third parties:* |
| Uang muka | 1.523.146 | 640.077 | *Advances* |
| Asuransi dibayar di muka | 703.768 | 554.455 | *Prepaid insurance* |
| *Sinking Fund* | 604.857 | - | *Sinking Fund* |
| Jaminan bank | - | 116.500 | *Bank guarantee* |
| Lain-lain (di bawah AS$100.000) | 59.232 | 61.329 | *Others (under US$100,000)* |
| | **2.891.003** | **1.372.361** | |

Uang muka merupakan uang muka atas biaya pelabuhan, pembelian suku cadang dan operasional kapal.

*Advances represent advances for port charges, purchase of spare parts and vessels operations.*

Asuransi dibayar di muka merupakan uang muka pembayaran asuransi kapal.

*Prepaid insurance represent prepaid for vessel insurance.*

Jaminan bank merupakan jaminan atas kontrak sewa kapal dan proyek oleh BIS dan HSB, entitas anak.

*Bank guarantee represents collateral for charter hire contract and project of BIS and HSB, subsidiaries.*

## 11. INVESTASI / *11. INVESTMENTS*

**2025**

| | % kepemilikan/ *of ownership* | Nilai tercatat 1 januari, 2025/ *Carrying amount January 1, 2025* | Penambahan (pengurangan)/ *Addition/ (deduction)* | Bagian laba/ *Share of income* | Selisih kurs atas penjabaran laporan keuangan /*Translation of financial statements* | Penghasilan komprehensif lain/*Other comprehensive income* | Nilai tercatat 31 Des 2025/ *Carrying Amount Dec 31, 2025* |
|---|---|---|---|---|---|---|---|
| Metode ekuitas/*Equity method* | | | | | | | |
| Entitas asosiasi/ *Associated entity* | | | | | | | |
| PT Jawa Satu Regas | 25% | 14.364.628 | - | 631.743 | - | (954.530) | 14.041.841 |
| Entitas ventura bersama/ *Joint venture entity* | | | | | | | |
| PT Solusi Prisma Metana | 60% | - | 161.534 | (77.408) | (3.177) | - | 80.949 |
| | | **14.364.628** | **161.534** | **554.335** | **(3.177)** | **(954.530)** | **14.122.790** |

**2024**

| | % kepemilikan/ *of ownership* | Nilai tercatat 1 januari, 2024/ *Carrying amount January 1, 2024* | Penambahan/ (pengurangan)/ *Addition/ (deduction)* | Bagian laba/ *Share of income* | Penyesuaian/ *Adjustment* | Penghasilan komprehensif lain/*Other comprehensive income* | Nilai tercatat 31 Des 2024/ *Carrying amount Dec 31, 2024* |
|---|---|---|---|---|---|---|---|
| Metode ekuitas/*Equity method* | | | | | | | |
| Entitas asosiasi/ *Associated entity* | | | | | | | |
| PT Jawa Satu Regas | 25% | 13.015.181 | - | 496.495 | - | 852.952 | 14.364.628 |
| | | **13.015.181** | **-** | **496.495** | **-** | **852.952** | **14.364.628** |

PT Jawa Satu Regas ("JSR"), entitas asosiasi, didirikan pada tanggal 22 Juni 2018, untuk memiliki dan mengoperasikan jasa unit penyimpanan dan regasifikasi terapung.

*PT Jawa Satu Regas ("JSR"), an associated entity, was established on June 22, 2018, to own and operate the LNG floating storage and regasification unit.*

PT Solusi Prisma Metana ("SPM2"), entitas ventura bersama, didirikan pada tanggal 23 Januari 2025, untuk perdagangan besar bahan bakar padat, cair dan gas serta produk sejenisnya.

*PT Solusi Prisma Metana ("SPM2"), a joint venture entity, was established on January 23, 2025, to engage the wholesale trading of solid, liquid, and gaseous fuels, as well as related products.*

**11. INVESTASI (lanjutan)**

***11. INVESTMENTS (continued)***

Tabel berikut menyajikan informasi keuangan atas entitas asosiasi:

*The following table illustrates summarized financial information of an associated company:*

| | 2025 | 2024 | |
|---|---|---|---|
| PT Jawa Satu Regas | | | *PT Jawa Satu Regas* |
| Total aset lancar | 30.882.166 | 27.507.823 | *Total current assets* |
| Total aset tidak lancar | 284.645.211 | 296.130.825 | *Total non-current assets* |
| Total liabilitas jangka pendek | 21.762.129 | 20.448.742 | *Total current liabilities* |
| Total liabilitas jangka panjang | 246.139.267 | 254.272.774 | *Total non-current liabilities* |
| Ekuitas | 47.625.981 | 48.917.132 | *Equity* |
| Pendapatan | 30.656.589 | 21.999.115 | *Revenue* |
| Laba tahun berjalan | 2.526.972 | 1.985.981 | *Profit for the year* |
| Penghasilan komprehensif lain | (3.818.123) | 3.411.809 | *Other comprehensive income* |

Investasi pada JSR merupakan investasi PT Permata Khatulistiwa Regas ("PKR"), entitas anak, dengan persentase kepemilikan sebesar 25%. Penyertaan pada entitas asosiasi ini dicatat menggunakan metode ekuitas.

*Investment in JSR represents the investment of PT Permata Khatulistiwa Regas ("PKR"), a subsidiary, involving an ownership interest of 25%. This investment is recorded using equity method.*

Tabel berikut menyajikan informasi keuangan atas entitas ventura bersama:

*The following table illustrates summarized financial financial information of a joint venture entity:*

| | 2025 | 2024 | |
|---|---|---|---|
| PT Solusi Prisma Metana | | | *PT Solusi Prisma Metana* |
| Total aset lancar | 50.917 | - | *Total current assets* |
| Total aset tidak lancar | 1.375.445 | - | *Total non-current assets* |
| Total liabilitas jangka pendek | 575.711 | - | *Total current liabilities* |
| Total liabilitas jangka panjang | 715.736 | - | *Total non-current liabilities* |
| Ekuitas | 134.915 | - | *Equity* |
| Pendapatan | 11.552 | - | *Revenue* |
| Rugi tahun berjalan | (466.921) | - | *Loss for the year* |

Investasi pada SPM2 merupakan investasi PT Solusi Prakarsa Metana ("SPM1"), entitas anak, dengan persentase kepemilikan sebesar 60%. Penyertaan pada entitas ventura bersama ini dicatat menggunakan metode ekuitas.

*Investment in SPM2 represents the investment of PT Solusi Prakarsa Metana ("SPM1"), a subsidiary, involving an ownership interest of 60%. This investment in joint venture entity is recorded using equity method.*

## 12. ASET TETAP / *12. FIXED ASSETS*

**2025**

| | Saldo Awal/ *Beginning Balances* | Penambahan/ *Additions* | Pengurangan/ *Disposal* | Efek Selisih Kurs/*Foreign Exchange Effect* | Reklasifikasi/ *Reclassification* | Saldo Akhir/ *Ending Balances* | |
|---|---|---|---|---|---|---|---|
| **Harga perolehan** | | | | | | | ***Acquisition cost*** |
| Pemilikan langsung | | | | | | | *Direct ownership* |
| Kapal dan kapal tunda | 236.533.694 | 51.633.478 | (46.517.490) | (1.035.602) | 5.508.100 | 246.122.180 | *Vessels and tugs* |
| Bangunan | 255.280 | - | - | - | - | 255.280 | *Building* |
| Perabotan dan perlengkapan kantor | 953.152 | 141.345 | (29.595) | (30.993) | - | 1.033.909 | *Office furniture and equipment* |
| Kendaraan | 1.201.952 | 352.627 | (136.402) | (24.306) | 199.999 | 1.593.870 | *Vehicles* |
| Aset dalam pembangunan | - | 1.393.662 | - | (23.087) | - | 1.370.575 | *Asset under construction* |
| | 238.944.078 | 53.521.112 | (46.683.487) | (1.113.988) | 5.708.099 | 250.375.814 | |
| **Akumulasi penyusutan** | | | | | | | ***Accumulated depreciation*** |
| Pemilikan langsung | | | | | | | *Direct ownership* |
| Kapal dan kapal tunda | 114.053.706 | 20.994.013 | (46.517.490) | (510.527) | - | 88.019.702 | *Vessels and tugs* |
| Bangunan | 109.125 | 85.562 | - | - | - | 194.687 | *Building* |
| Perabotan dan perlengkapan kantor | 589.370 | 135.911 | (3.488) | (20.318) | - | 701.475 | *Office furniture and equipment* |
| Kendaraan | 294.848 | 289.195 | (112.009) | (11.328) | 199.999 | 660.705 | *Vehicles* |
| | 115.047.049 | 21.504.681 | (46.632.987) | (542.173) | 199.999 | 89.576.569 | |
| Penurunan nilai kapal | 778.626 | - | - | - | - | 778.626 | *Impairment of vessels* |
| | 115.825.675 | 21.504.681 | (46.632.987) | (542.173) | 199.999 | 90.355.195 | |
| | **123.118.403** | | | | | **160.020.619** | |

**2024**

| | Saldo Awal/ *Beginning Balances* | Penambahan/ *Additions* | Pengurangan/ *Disposal* | Efek Selisih Kurs/*Foreign Exchange Effect* | Reklasifikasi/ *Reclassification* | Saldo Akhir/ *Ending Balances* | |
|---|---|---|---|---|---|---|---|
| **Harga perolehan** | | | | | | | ***Acquisition cost*** |
| Pemilikan langsung | | | | | | | *Direct ownership* |
| Kapal dan kapal tunda | 206.515.275 | 33.939.688 | (3.223.493) | (1.053.981) | 356.205 | 236.533.694 | *Vessels and tugs* |
| Bangunan | 255.280 | - | - | - | - | 255.280 | *Building* |
| Perabotan dan perlengkapan kantor | 680.627 | 309.417 | (11.120) | (25.772) | - | 953.152 | *Office furniture and equipment* |
| Kendaraan | 1.047.533 | 599.645 | (186.384) | (258.842) | - | 1.201.952 | *Vehicles* |
| Aset dalam pembangunan | 568.225 | 136.387 | - | (17.498) | (687.114) | - | *Asset under construction* |
| | 209.066.940 | 34.985.137 | (3.420.997) | (1.356.093) | (330.909) | 238.944.078 | |
| **Akumulasi penyusutan** | | | | | | | ***Accumulated depreciation*** |
| Pemilikan langsung | | | | | | | *Direct ownership* |
| Kapal dan kapal tunda | 101.781.682 | 16.075.265 | (3.223.493) | (579.748) | - | 114.053.706 | *Vessels and tugs* |
| Bangunan | 23.569 | 85.768 | - | (212) | - | 109.125 | *Building* |
| Perabotan dan perlengkapan kantor | 510.461 | 85.147 | (4.018) | (2.220) | - | 589.370 | *Office furniture and equipment* |
| Kendaraan | 392.356 | 260.628 | (115.393) | (242.743) | - | 294.848 | *Vehicles* |
| | 102.708.068 | 16.506.808 | (3.342.904) | (824.923) | - | 115.047.049 | |
| Penurunan nilai kapal | 740.113 | 240.000 | (201.487) | - | - | 778.626 | *Impairment of vessels* |
| | 103.448.181 | 16.746.808 | (3.544.391) | (824.923) | - | 115.825.675 | |
| | **105.618.759** | | | | | **123.118.403** | |

**12. ASET TETAP (lanjutan)**

Pada tanggal 31 Desember 2025 tidak terdapat aset tetap yang digunakan dalam operasi Grup yang telah habis nilai bukunya.

Penambahan beban penyusutan dialokasikan sebagai berikut:

| | 2025 | 2024 | |
|---|---|---|---|
| Beban pokok pendapatan (Catatan 40) | 20.994.013 | 16.075.265 | *Cost of revenue (Note 40)* |
| Beban umum dan administrasi (Catatan 41) | 510.668 | 431.543 | *General and administrative (Note 41)* |
| | **21.504.681** | **16.506.808** | |

Rincian rugi penurunan nilai aset tetap adalah sebagai berikut:

| | 2025 | 2024 | |
|---|---|---|---|
| Saldo awal | 778.626 | 740.113 | *Beginning balance* |
| Penambahan tahun berjalan | - | 240.000 | *Addition during the year* |
| Pemulihan tahun berjalan | - | (201.487) | *Recovery during the year* |
| | **778.626** | **778.626** | |

Tidak terdapat biaya pinjaman yang dikapitalisasi kepada nilai perolehan aset tetap oleh Grup untuk tahun yang berakhir pada 31 Desember 2025.

Pada tanggal 31 Desember 2025, Grup telah melakukan pengujian penurunan nilai untuk beberapa aset tetap. Sebagai hasil pengujian, salah satu jumlah tercatat unit penghasil kas melebihi jumlah terpulihkannya. Oleh karena itu, manajemen berkeyakinan bahwa saldo penyisihan penurunan nilai aset tetap cukup untuk menutup kerugian yang mungkin timbul.

Pada tanggal 31 Desember 2025, kapal-kapal yang dimiliki oleh Grup terdiri dari:

**12. *FIXED ASSETS (continued)***

*As at 31 December 2025, the Group did not have any fully depreciated fixed assets used in its operations.*

*Addition of depreciation expense was allocated to the following:*

*Details of impairment losses of fixed assets are as follows:*

*No borrowing costs are capitalized to the acquisition cost of fixed assets by the Group for the years ended December 31, 2025.*

*As of December 31, 2025, the Group performed impairment testing for several fixed assets. As a result of the tests, one of the carrying amount of the cash-generating unit exceed its recoverable amount. Therefore, management believes that the allowance for impairment losses of fixed assets is adequate to cover possible losses.*

*As of December 31, 2025, vessels owned by the Group consist of:*

| **Jenis kapal/ Vessel type** | **Nilai buku neto 31 Desember 2025/ *Net book value December 31, 2025*** |
|---|---|
| Kapal minyak jadi/*Oil product vessel* | 26.253.378 |
| Kapal minyak mentah/*Crude oil vessel* | 9.798.354 |
| Kapal gas alam cair ("LNG")/*Vessel liquefied natural gas ("LNG")* | 65.091.226 |
| Kapal kimia cair/*Chemical vessel* | 34.669.283 |
| Tongkang/*Barge* | 2.573.451 |
| Kapal tunda/*Harbour tug* | 18.938.160 |
| **TOTAL** | **157.323.852** |

**12. ASET TETAP (lanjutan)**

Pada tanggal 26 September 2025, GTSI, entitas anak dan GAS-seventeen Ltd., menandatangani *Memorandum of Agreement* ("MOA"), dimana GTSI, entitas anak, setuju untuk membeli kapal Danaputri 1 dengan total harga beli sebesar AS$24.500.000. transaksi jual beli kapal tersebut berlaku secara efektif pada tanggal 13 Oktober 2025, berdasarkan tanggal *Protocol of Delivery and Acceptance* ("PODA").

Rincian aset tetap dilepas adalah sebagai berikut:

| | 2025 | 2024 | |
|---|---|---|---|
| Biaya perolehan | 46.683.487 | 3.420.997 | *Acquisition cost* |
| Akumulasi penyusutan | 46.632.987 | 3.342.904 | *Accumulated depreciation* |
| Nilai buku neto | 50.500 | 78.093 | *Net book value* |
| Harga pelepasan aset tetap | 25.826 | - | *Proceeds from disposal of fixed assets* |
| **Kerugian pelepasan aset tetap, neto** | **(24.674)** | **(78.093)** | ***Loss on disposal of fixed assets, net*** |

Beberapa aset tetap milik Grup dengan total nilai buku pada tanggal 31 Desember 2025 sebesar AS$127.289.783 digunakan sebagai jaminan atas pinjaman bank jangka panjang tertentu (Catatan 24).

Kapal-kapal yang dijaminkan kepada kreditur (Catatan 24) adalah sebagai berikut:

| Perusahaan/ *Company* | Kreditur/ *Creditors* | Nama Kapal/ *Vessel Name* |
|---|---|---|
| PT Hutama Trans Kencana | PT Bank Negara Indonesia (Persero) Tbk. | Kapal minyak jadi dan kimia cair/*Oil product and chemical vessels* |
| PT Hutama Trans Kencana | PT Bank KB Bukopin Syariah | Kapal minyak jadi, minyak mentah dan kimia cair/*Oil product, chemical and crude oil vessels* |
| PT Hutama Trans Kontinental | PT Bank Negara Indonesia (Persero) Tbk. | Kapal kimia cair/*Chemical vessels* |
| PT Humpuss Transportasi Curah | PT Bank Pan Indonesia Tbk. ("Panin") | Kapal tunda dan tongkang/*tug boats and barge* |
| PT GTS Internasional Tbk | PT Bank Negara Indonesia (Persoro) Tbk. | Kapal gas alam cair ("LNG")/*Vessel liquefied natural gas ("LNG")* |
| PT Hikmah Sarana Bahari | PT Bank Rakyat Indonesia (Persero) Tbk | Kapal gas alam cair ("LNG")/*Vessel liquefied natural gas ("LNG")* |

***12. FIXED ASSETS (continued)***

*On September 26, 2025, GTSI, a subsidiary, and GAS-seventeen Ltd., entered into a Memorandum of Agreement ("MOA"), whereby GTSI, a subsidiary, agreed to purchase Danaputri 1 vessel with the total purchase price of US$24,500,000. The effective date of the vessel sale and purchase transaction was on October 13, 2025, based on Protocol of Delivery and Acceptance ("PODA") date.*

*The details of fixed assets disposed are as follows:*

*Several fixed assets owned by the Group with a total net book values of US$127,289,783 as of December 31, 2025, are pledged as collateral for certain long-term bank loans (Note 24).*

*Vessels pledged to the creditors (Note 24) are as follows:*

## 12. ASET TETAP (lanjutan) / *12. FIXED ASSETS (continued)*

Rincian aset dalam pembangunan pada tanggal 31 Desember 2025 adalah sebagai berikut:

*The details of assets under construction as of December 31, 2025 are as follows:*

| | Tanggal 31 Desember 2025/*As of December 31, 2025* | | | |
|---|---|---|---|---|
| **Jenis aset tetap** | **Persentase penyelesaian/ *Percentage of completion*** | **Akumulasi biaya/ *Accumulated costs*** | **Estimasi tanggal penyelesaian/ *Estimated date of completion*** | ***Type of fixed assets*** |
| Kapal tongkang | 65% | 1.370.575 | Juni 2026 /*June 2026* | *Barge* |

Pada tanggal 31 Desember 2025, seluruh aset dalam pembangunan diperkirakan akan selesai pada Juni 2026.

*As of December 31, 2025, all asset under construction are expected to be completed by June 2026*

Kapal-kapal yang dimiliki sendiri telah diasuransikan dengan nilai pertanggungan sebesar AS$211.636.800 yang meliputi penutupan kerugian atas kerusakan rangka dan mesin-mesin kapal, dan pertanggungan sebesar AS$108.727.244 yang meliputi atas perlindungan dan ganti rugi terhadap awak kapal dan kargo. Manajemen Grup berkeyakinan bahwa nilai pertanggungan asuransi untuk aset tetap kapal tersebut memadai untuk menutupi kemungkinan kerugian atas risiko yang dipertanggungkan.

*The owned vessels have been insured for US$211,636,800 to cover losses from hull and machineries vessel damage and US$108,727,244 for protection and idemnity coverage, including liabilities in respect of vessel crew and cargo. The Group's management believes that the insurance coverage for these vessels is adequate to cover the risk of potential loss of the insured assets.*

## 13. ASET HAK GUNA, NETO / *13. RIGHT OF USE ASSETS, NET*

Akun ini terdiri dari:

*This account consists of:*

| | 2025 | | | | | | |
|---|---|---|---|---|---|---|---|
| | **Saldo Awal/ *Beginning Balances*** | **Penambahan/ *Additions*** | **Pengurangan/ *Disposal*** | **Efek Selisih Kurs/*Foreign Exchange Effect*** | **Reklasifikasi/ *Reclassification*** | **Saldo Akhir/ *Ending Balances*** | |
| **Harga perolehan** | | | | | | | ***Acquisition cost*** |
| Kapal | 43.658.816 | 9.338.573 | - | - | (7.744.725) | 45.252.664 | *Vessels* |
| Bangunan | 4.392.178 | - | (301.961) | (71.402) | - | 4.018.815 | *Building* |
| Total biaya perolehan | 48.050.994 | 9.383.573 | (301.961) | (71.402) | (7.744.725) | 49.271.479 | *Total acquisition cost* |
| **Akumulasi amortisasi** | | | | | | | ***Accumulated amortization*** |
| Kapal | 5.148.727 | 3.443.889 | - | - | (2.236.625) | 6.355.991 | *Vessels* |
| Bangunan | 1.211.573 | 474.780 | (115.033) | (20.147) | - | 1.551.173 | *Building* |
| Total akumulasi amortiasi | 6.360.300 | 3.918.669 | (115.033) | (20.147) | (2.236.625) | 7.907.164 | *Total accumulated amortization* |
| | **41.690.694** | | | | | **41.364.315** | |

## 13. ASET HAK GUNA, NETO / *13. RIGHT OF USE ASSETS, NET*

| | 2024 | | | | | | |
|---|---|---|---|---|---|---|---|
| | Saldo Awal/ *Beginning Balances* | Penambahan/ *Additions* | Pengurangan/ *Disposal* | Efek Selisih Kurs/*Foreign Exchange Effect* | Reklasifikasi/ *Reclassification* | Saldo Akhir/ *Ending Balances* | |
| **Harga perolehan** | | | | | | | ***Acquisition cost*** |
| Kapal | 37.361.225 | 6.297.591 | - | - | - | 43.658.816 | *Vessels* |
| Bangunan | 4.427.747 | 525.863 | (240.021) | (321.411) | - | 4.392.178 | *Building* |
| Total biaya perolehan | 41.788.972 | 6.823.454 | (240.021) | (321.411) | - | 48.050.994 | *Total acquisition cost* |
| **Harga perolehan** | | | | | | | ***Acquisition cost*** |
| Kapal | 2.198.603 | 2.950.124 | - | - | - | 5.148.727 | *Vessels* |
| Bangunan | 1.083.365 | 515.744 | (240.021) | (147.515) | - | 1.211.573 | *Building* |
| Total akumulasi amortiasi | 3.281.968 | 3.465.868 | (240.021) | (147.515) | - | 6.360.300 | *Total accumulated amortization* |
| | **38.507.004** | | | | | **41.690.694** | |

Beban amortisasi yang dibebankan ke operasi sebagai bagian dari berikut ini:

*Amortization expenses were charged to operations as part of the following:*

| | 2025 | 2024 | |
|---|---|---|---|
| Beban pokok pendapatan (Catatan 40) | 3.443.889 | 2.950.124 | *Cost of revenue (Note 40)* |
| Beban umum dan administrasi (Catatan 41) | 474.780 | 515.744 | *General and administrative expense (Note 41)* |
| | **3.918.669** | **3.465.868** | |

## 14. *GOODWILL* / *14. GOODWILL*

*Goodwill* dialokasikan ke masing-masing UPK adalah sebagai berikut:

*Goodwill was allocated to the following individual CGUs as follows:*

| | 2025 | 2024 | |
|---|---|---|---|
| Selisih transaksi akuisisi SPM1 (Catatan 2) | 350.214 | - | *Acquisition of ownership in SPM1 (Note 2)* |
| Akuisisi HTC | - | 742.565 | *Acquisition of HTC* |
| | **350.214** | **742.565** | |

Tanggal 31 Desember 2025, *Goodwill* berasal dari selisih transaksi akusisi kepemilikan GTSI, entitas anak, di PT Solusi Prakarsa Metana ("SPM1") yang merupakan selisih atas harga beli dengan nilai wajar aset neto yang dapat diidentifikasi. Seperti dijelaskan dalam Catatan 2, *goodwill* yang diakui masih nilai provisional karena Grup masih dalam proses untuk memperoleh nilai wajar neto dari transaksi akuisisi tersebut.

*Per December 31, 2025, Goodwill resulted from the acquisition of ownership of GTSI, a subsidiary, in PT Solusi Prakarsa Metana ("SPM1") which was derived from the difference between the purchase price consideration and the fair value of identifiable net assets. As disclosed in Note 2, the goodwill recognized remains provisional, as the Group is still in the process of determining the net fair value of the acquired assets and liabilities from the acquisition transaction.*

## 14. *GOODWILL* (lanjutan) / *GOODWILL (continued)*

Pada tahun yang berakhir 31 Desember 2025, Grup mencatat rugi penurunan nilai *goodwill* sebesar US$727.200 yang terkait dengan akuisisi HTC. Penurunan nilai tersebut disebabkan oleh penurunan kinerja operasional dan proyeksi arus kas masa depan HTC.

*For the year ended 31 December 2025, the Group recognized an impairment loss on goodwill amounting to US$727,200 related to the acquisition of HTC. The impairment was primarily due to a decline in operating performance and future cash flow projections of HTC.*

Untuk tujuan pengujian nilai tersebut, jumlah terpulihkan UPK HTC di atas ditentukan berdasarkan "nilai wajar dikurangi biaya pelepasan" dengan menggunakan metode arus kas yang didiskontokan. Ringkasan dari asumsi utama yang digunakan pada tanggal 31 Desember 2025 dan 2024 adalah sebagai berikut:

*For impairment testing purposes, the recoverable amount of the HTC CGU was determined based on "fair value less cost to disposal" using discounted cash flows method. The summary of key assumptions used as of December 31, 2025 and 2024 is as follows:*

| | 2025 | 2024 | |
|---|---|---|---|
| Tingkat diskonto | 9,10% | 9,88% | *Discount rate* |
| Tingkat keberlangsungan pertumbuhan | 2,10% | 3,38% | *Perpetuity growth rate* |

Pada uji penurunan nilai *goodwill* tanggal 31 Desember 2025, UPK HTC mengalami penurunan nilai sebesar AS$727.200, karena jumlah terpulihkan dari masing-masing UPK lebih rendah dari nilai tercatatnya.

*In the goodwill impairment test as of December 31, 2025, the HTC CGU experienced an impairment of US$727,200, as the recoverable amount of each CGU was lower than its carrying amount.*

## 15. UANG JAMINAN / *REFUNDABLE DEPOSITS*

Akun ini terdiri dari:

*This account consists of:*

| | 2025 | 2024 | |
|---|---|---|---|
| Jaminan sewa kantor | 85.278 | 84.916 | *Office rental deposits* |
| Jaminan sewa kapal | - | 272.113 | *Vessel rental deposits* |
| Lain-lain | - | 26.963 | *Others* |
| | **85.278** | **383.992** | |

Jaminan sewa kantor pada tanggal 31 Desember 2025 merupakan jaminan atas sewa kantor di Mangkuluhur Office Tower.

*Office rental deposits as of December 31, 2025, represents a security deposit for office space at Mangkuluhur Office Tower.*

Jaminan sewa kapal pada tanggal 31 Desember 2024 merupakan jaminan atas sewa kapal oleh HTK2, entitas anak, kepada PT Pelayaran Citra Armada Nusantara, pihak ketiga.

*Vessel rental deposits as of December 31, 2024, represents deposits for charter vessel by HTK2, a subsidiary, to PT Pelayaran Citra Armada Nusantara, a third party.*

## 16. ASET TIDAK LANCAR LAINNYA / *16. OTHER NON-CURRENT ASSETS*

Akun ini terdiri dari: / *This account consists of:*

| | 2025 | 2024 | |
|---|---|---|---|
| Uang muka pengedokan | 891.773 | 64.727 | *Advances for docking* |
| Uang muka proyek LNG | 185.907 | - | *Advance payment LNG project* |
| Aset takberwujud | 176.227 | 184.698 | *Intangible assets* |
| Uang muka pembelian aset tetap | - | 2.000.000 | *Advance for purchase of fixed assets* |
| Lain-lain | 252.748 | 223.682 | *Others* |
| | **1.506.655** | **2.473.107** | |

Pada tanggal 31 Desember 2025, uang muka pengedokan merupakan uang muka pengedokan untuk kapal Ekaputra 1 oleh HSB dan kapal Danaputri 1 oleh GTSI, entitas anak.

*As of December 31, 2025, advances for docking represent advance payment related to docking of Ekaputra 1 by HSB and Danaputri 1 by GTSI, subsidiaries.*

Pada tanggal 31 December 2025, uang muka proyek LNG merupakan proyek yang didanai oleh OTSI, entitas anak. Uang muka tersebut merupakan pembayaran atas biaya operasional yang timbul selama tahap persiapan proyek LNG.

*As of December 31, 2025, The LNG project advances represent a project funded by OTSI, a subsidiary. These advances are payments for operational costs incurred during the LNG project preparation stage.*

Pada tanggal 31 Desember 2024, uang muka pembelian aset tetap merupakan uang muka untuk pembelian kapal Mac Singapore milih HTK2, entitas anak, dan sudah di realisasikan pada tanggal 1 Januari 2025.

*As of December 31, 2024, advances for the purchase of fixed assets represent a down payment for the acquisition of the vessel Mac Singapore owned by HTK2, a subsidiary, which was realized on January 1, 2025.*

## 17. UTANG USAHA / *17. TRADE PAYABLES*

Akun ini merupakan utang usaha kepada pihak ketiga sehubungan dengan, antara lain: (i) pembelian persediaan dan suku cadang yang digunakan untuk keperluan kapal-kapal yang dimiliki oleh Grup; (ii) utang atas biaya pengedokan kapal-kapal yang dimiliki oleh Grup dan utang atas sewa kapal.

*This account represents payables to third parties involving, among others: (i) purchases of inventories and consumables for vessels owned by the Group; and (ii) docking expenses payable for vessels owned by the Group and payable for rent vessels.*

| | 2025 | 2024 | |
|---|---|---|---|
| Pihak-pihak ketiga: | | | *Third parties:* |
| - Rupiah (2025: Rp250.231 juta; 2024: Rp174.384 juta) | 14.910.675 | 10.789.763 | *Rupiah - (2025: Rp250,231 million; 2024: Rp174,384 million)* |
| - Dolar AS | 792.239 | 463.144 | *US Dollar -* |
| - Euro (2025: EUR103.632; 2024: EUR18.659) | 107.950 | 19.437 | *Euro - (2025: EUR103,632; 2024: EUR18,659)* |
| - Yen Jepang (2025: JP¥21.853 ribu; 2024: JP¥2.196 ribu) | 140.105 | 13.912 | *Japanese Yen - (2025: JP¥21,853 thousand; 2024: JP¥2,196 thousand)* |
| - Dolar Singapura (2025: SG$2.697; 2024: SG$3.275) | 2.107 | 2.415 | *Singapore Dollar - (2025: SG$2,697; 2024: SG$3,275)* |
| | 15.953.076 | 11.288.671 | |
| Pihak berelasi (Catatan 36): | | | *Related parties (Notes 36):* |
| - Rupiah (2025: Rp216.652 juta; 2024: Rp162.276 juta) | 12.909.770 | 10.040.602 | *Rupiah - (2025: Rp216,652 million; 2024: Rp162,276 million)* |
| **Utang usaha, neto** | **28.862.846** | **21.329.273** | ***Trade payables, net*** |

## 17. UTANG USAHA (lanjutan) / *17. TRADE PAYABLES (continued)*

Saldo utang usaha pada akhir periode tidak dijaminkan. Tidak ada jaminan yang diberikan maupun diterima untuk utang usaha. Untuk penjelasan tentang manajemen risiko likuiditas Grup, lihat Catatan 45.

*Outstanding balances of trade payables at the end of period are unsecured. There have been no guarantees provided or received for any trade payables. For explanation on the Group's liquidity risk management processes, refer to Note 45.*

## 18. UTANG DIVIDEN / *18. DIVIDEND PAYABLE*

| | 2025 | 2024 | |
|---|---|---|---|
| Pihak-pihak ketiga | | | *Third parties :* |
| Pemegang saham non pengendali dari entitas anak | - | 222.707 | *The non-controlling interest shareholders of subsidiary* |

Pada tanggal 30 Desember 2024, berdasarkan surat keputusan Dewan Komisaris menyetujui Direksi GTSI, entitas anak, mengumumkan interim dividen période 2024 sebesar AS$222.707 (setara dengan Rp3.596.479.238) kepada pihak non-pengendali, yang dibagikan pada Januari 2025.

*On December 30, 2024, based on the decision letter from the Board of Commissioners, the Board of Directors GTSI, a subsidiary, declared interim dividend for the fiscal year 2024 amounting to US$222,707 (equivalent to Rp3,596,479,238) to non-controlling interests, which were distributed on January 2025.*

## 19. UTANG LAIN-LAIN / *19. OTHER PAYABLES*

Akun ini merupakan utang lain-lain kepada pihak ketiga sehubungan dengan utang atas operasional awak kapal.

*This account represents payables to third parties related to payables for operational crew vessels.*

## 20. BEBAN YANG MASIH HARUS DIBAYAR / *20. ACCRUED EXPENSES*

Akun ini terdiri dari: / *This account consists of:*

| | 2025 | 2024 | |
|---|---|---|---|
| Bunga | 8.654.084 | 7.269.797 | *Interest* |
| Operasi kapal | 1.300.739 | 121.079 | *Vessel operations* |
| Jasa profesional | 706.182 | 281.046 | *Professional fees* |
| Lain-lain | 1.103.838 | 1.076.359 | *Others* |
| | **11.764.843** | **8.748.281** | |

Beban yang masih harus dibayar terdiri dari bunga atas pinjaman dari Bamboo Mountain Power B.V., pencadangan atas klaim bahan bakar kapal, pencadangan atas beban penyediaan staf, asuransi, dan biaya legal.

*Accrued expenses mainly represent interest of loans from Bamboo Mountain Power B.V., provision for vessel fuel claims, staff provision expense, insurance, and legal fee expense.*

## 21. LIABILITAS KONTRAK / *21. CONTRACT LIABILITIES*

| | 2025 | 2024 | |
|---|---|---|---|
| Entitas asosiasi (Catatan 36) | 694.338 | 248.160 | *Associated entity (Note 36)* |
| Pihak-pihak ketiga | 166.986 | 157.909 | *Third parties* |
| | **861.324** | **406.069** | |

Pada tanggal 31 Desember 2025, liabilitas kontrak merupakan pembayaran uang muka atas jasa manajemen kapal Jawa Satu, penyewaan kapal tunda, dan agen pelayaran.

*As of December 31, 2025, contract liabilities represents advance payment for Jawa Satu ship management, charter of tug boat, and shipping agency.*

## 22. LIABILITAS SEWA / *22. LEASE LIABILITIES*

Liabilitas sewa Grup pada tanggal 31 Desember 2025 dan 2024 adalah sebagai berikut:

*The Group's lease liabilities as of December 31, 2025 and 2024 are as follows:*

**Kapal dan bangunan** / ***Vessels and buildings***

| | 2025 | 2024 | |
|---|---|---|---|
| Saldo awal | 29.755.600 | 30.561.839 | *Beginning balance* |
| Penambahan | 7.530.374 | 6.554.857 | *Addition* |
| Penambahan bunga | 2.214.359 | 1.246.547 | *Accretion of interest* |
| Pembayaran | (13.209.508) | (8.381.315) | *Payments* |
| Efek selisih kurs | (165.438) | (225.521) | *Foreign exchange effect* |
| Lainnya | - | (807) | *Others* |
| **Total liabilitas** | **26.125.387** | **29.755.600** | ***Total liabilities*** |
| Dikurangi bagian jangka pendek | (5.834.678) | (6.508.002) | *Less current portion* |
| **Bagian jangka panjang** | **20.290.709** | **23.247.598** | ***Long-term portion*** |

Liabilitas sewa merupakan liabilitas sewa yang timbul dari hak guna atas sewa kapal dan gedung perkantoran.

*Lease liabilities represent lease liabilities arising from the right-of-use of vessels and office building.*

## 23. UTANG PEMBIAYAAN KONSUMEN / *23. CONSUMER FINANCE LEASE*

**Kendaraan** / ***Vehicle***

| | 2025 | 2024 | |
|---|---|---|---|
| PT BNI Multifinance | 161.459 | 140.380 | *PT BNI Multifinance* |
| PT Maybank Indonesia Finance | 160.690 | 142.151 | *PT Maybank Indonesia Finance* |
| PT Toyota Astra Financial Services | 36.705 | 55.841 | *PT Toyota Astra Financial Services* |
| PT Clipan Finance Indonesia Tbk. | 26.452 | 38.987 | *PT Clipan Finance Indonesia Tbk.* |
| PT Mandiri Tunas Finance | 9.706 | 15.624 | *PT Mandiri Tunas Finance* |
| **Total liabilitas sewa** | **395.012** | **392.983** | ***Total lease liabilities*** |
| Dikurangi bagian jangka pendek | (154.263) | (147.087) | *Less current portion* |
| **Bagian jangka panjang** | **240.749** | **245.896** | ***Long-term portion*** |

## 23. UTANG PEMBIAYAAN KONSUMEN (lanjutan) / *23. CONSUMER FINANCE LEASE (continued)*

Rincian utang pembiayan konsumen atas kendaraan Grup adalah sebagai berikut:

*The details of the Group consumer finance lease of vehicles are as follows:*

| | 2025 | 2024 | |
|---|---|---|---|
| Dalam satu tahun | 154.262 | 147.087 | *Within one year* |
| Lebih dari satu tahun tetapi kurang dari lima tahun | 292.815 | 305.535 | *After one year but not more than five years* |
| Minimum pembayaran sewa | 447.077 | 452.622 | *Minimum lease payments* |
| Dikurangi bagian bunga | (52.065) | (59.639) | *Less interest portion* |
| Nilai kini pembayaran sewa minimum | 395.012 | 392.983 | *Present value of minimum lease payments* |
| Bagian jangka pendek | (154.263) | (147.087) | *Current portion* |
| **Bagian jangka panjang** | **240.749** | **245.896** | ***Long-term portion*** |

Utang pembiayaan konsumen dijamin oleh kendaraan yang diperoleh melalui liabilitas sewa. Liabilitas sewa ini dikenakan bunga berkisar antara 3,75% sampai dengan 11,00% per tahun dan akan jatuh tempo dari Mei 2026 sampai dengan Juli 2028.

*The consumer finance lease are secured by vehicles acquired through lease liabilities. The lease liabilities bear interest at rates ranging from 3.75% to 11,00% per annum and will be mature, vary from May 2026 to July 2028.*

## 24. PINJAMAN BANK / *24. BANK LOANS*

### PINJAMAN BANK JANGKA PENDEK / *SHORT-TERM BANK LOANS*

| | 2025 | 2024 | |
|---|---|---|---|
| PT Bank Pan Indonesia Tbk. | 1.355.956 | 1.605.251 | *PT Bank Pan Indonesia Tbk.* |
| PT Bank Negara Indonesia (Persero) Tbk. | 7.176.185 | 1.529.840 | *PT Bank Negara Indonesia (Persero) Tbk.* |
| Woori Bank | 1.000.000 | - | *Woori Bank* |
| Total pinjaman bank jangka pendek | 9.532.141 | 3.135.091 | *Total short-term bank loans* |
| Dikurangi: | | | *Less:* |
| Biaya pinjaman yang belum diamortisasi | (44.871) | (7.429) | *Unamortized costs of loans* |
| | **9.487.270** | **3.127.662** | |

**PT Bank Pan Indonesia Tbk. (“Panin”)** / ***PT Bank Pan Indonesia Tbk. (“Panin”)***

Berdasarkan Akta Notaris Sri Rahayuningsih, S.H., No. 23 tanggal 21 Agustus 2019, Panin menyetujui penambahan fasilitas kredit kepada HTC berupa Pinjaman Rekening Koran 1 dengan nilai maksimum sebesar Rp8 miliar, mengubah Pinjaman Rekening Koran 2 dengan nilai maksimal sebesar Rp1.500 juta menjadi sebesar Rp3.500 juta dan Pinjaman Berulang tetap dengan nilai maksimum sebesar Rp20 miliar. Fasilitas ini dikenakan bunga sebesar 11,75% per tahun.

*Based on Notarial Deed No. 23 of Sri Rahayuningsih, S.H., dated August 21, 2019, Panin agreed the additional credit facilities to HTC, such as Overdraft Facility 1 with a maximum amount of Rp8 billion, amendment of Overdraft Facility 2 with a maximum amount of Rp1,500 million to Rp3,500 million and Revolving Credit Facility remain with a maximum amount of Rp20 billion. This facility is subject to interest at the rate of 11.75% per annum.*

Berdasarkan Akta Notaris No. 19 dari Sri Rahayuningsih, S.H. tanggal 3 December 2025, kedua belah pihak sepakat untuk mengubah tingkat suku bunga menjadi sebesar 10% dan memperpanjang periode fasilitas-fasilitas tersebut hingga 8 Oktober 2026.

*Based on Notarial Deed No. 19 of Sri Rahayuningsih, S.H. dated December 3, 2025, both parties agreed to change the interest rate to 10% and extend the facilities period to October 8, 2026.*

**24. PINJAMAN BANK (lanjutan)**

**PINJAMAN BANK JANGKA PENDEK (lanjutan)**

**PT Bank Pan Indonesia Tbk. ("Panin") (lanjutan)**

Selama 2025, HTC melakukan pembayaran atas pinjaman ini sebesar Rp3.164 juta atau setara dengan AS$191.716.

Pada tanggal 31 Desember 2025, saldo terutang atas fasilitas kredit ini adalah sebesar Rp25.755 juta atau setara dengan AS$1.355.956 (2024: AS$1.605.251).

**PT Bank Negara Indonesia Tbk. ("BNI")**

Berdasarkan surat keputusan kredit tanggal 28 October 2025, BNI setuju untuk memberikan fasilitas "KMK Plafond" kepada HTK2 dengan nilai maksimum sebesar Rp125.000 juta atau setara dengan AS$7,448,457. Fasilitas ini tersedia hingga 28 Oktober 2026 dan dikenakan bunga sebesar 9% per tahun.

Selama 2025, HTK2 melakukan penarikan atas fasilitas pinjaman ini sebesar Rp191.087 juta atau setara dengan AS$11.386.467 dan melakukan pembayaran sebesar Rp95.382 juta atau setara dengan AS$5.683.602.

Pada tanggal 31 Desember 2025, saldo terutang atas fasilitas kredit ini sebesar Rp120.430 juta atau setara dengan AS$7.176.185 (2024 : AS$1.529.840).

**Woori Bank**

Berdasarkan Loan Facility Agreement tanggal 26 November 2025, Woori Bank menyetujui pemberian fasilitas pinjaman kepada GTSI, entitas anak, berupa pinjaman dengan jangka waktu (tenor) selama tiga bulan, yang tersedia untuk penarikan pada periode 1 Desember 2025 hingga 2 Maret 2026. Fasilitas pinjaman tersebut memiliki batas maksimum sebesar AS$1.000.000. Fasilitas ini dikenakan suku bunga sebesar 7,62% per tahun atau tingkat suku bunga lain yang ditetapkan oleh bank dari waktu ke waktu, yang dihitung secara harian berdasarkan jumlah hari yang sebenarnya terjadi. Pelunasan pinjaman dilakukan secara sekaligus (*bullet repayment*) pada tanggal 2 Maret 2026.

Selama 2025, GTSI melakukan penarikan atas fasilitas pinjaman ini sebesar Rp16.782 juta atau setara dengan AS$1.000.000.

Pada tanggal 31 Desember 2025, saldo terutang atas fasilitas kredit ini sebesar Rp16.782 juta atau setara dengan AS$1.000.000 (2024: Nihil).

***24. BANK LOANS (continued)***

***SHORT-TERM BANK LOANS (continued)***

***PT Bank Pan Indonesia Tbk. ("Panin") (continued)***

*During 2025, HTC repayment of this loan with a total amount of Rp3,164 million or equivalent to US$191,716.*

*As of December 31, 2025, the outstanding amount of this credit facility amounted to Rp25,755 million or equivalent to US$1,355,956 (2024: US$1,605,251).*

***PT Bank Negara Indonesia Tbk. ("BNI")***

*Based on credit decision letter dated October 28, 2025, BNI agreed to provide "KMK Plafond" facility to HTK2 with maximum amount of Rp125,000 million or equivalent to US$7,448,457. This facility is available until October 28, 2026 and subject to interest at the rate of 9% per annum.*

*During 2025, HTK2 withdrew from this loan facility with a total amount of Rp191,087 million or equivalent to US$11,386,467 and made repayment of Rp95,382 million or equivalent to US$5,683,602.*

*As of December 31, 2025, the outstanding amount of this credit facility amounted to Rp120,430 million or equivalent to US$7,176,185 (2024: US$1,529,840).*

***Woori Bank***

*Based on the Loan Facility Agreement dated November 26, 2025, Woori Bank agreed to provide a loan facility to GTSI, a subsidiary, with a tenor of three months, available for drawdown during the period from December 1, 2025 to March 2, 2026. The loan facility has a maximum limit of US$1,000,000. This facility bears interest at the rate of 7.62% per annum or such other rate as determined by the Bank from time to time, calculated on a daily basis based on the actual number of days elapsed. The loan shall be repaid in a single lump sum (bullet repayment) at the date March 2, 2026.*

*During 2025, GTSI withdrew from this loan facility with a total amount of Rp16,782 million or equivalent to US$1,000,000.*

*As of December 31, 2025, the outstanding amount of this credit facility amounted to Rp16,782 million or equivalent to US$1,000,000 (2024: Nil).*

## 24. PINJAMAN BANK (lanjutan) / *24. BANK LOANS (continued)*

### PINJAMAN BANK JANGKA PANJANG / *LONG-TERM BANK LOANS*

Pinjaman bank jangka panjang terdiri dari: / *Long-term bank loans consist of the following:*

| | 2025 | 2024 | |
|---|---|---|---|
| PT Bank Negara Indonesia (Persero) Tbk. ("BNI") | 37.998.957 | 18.210.940 | *PT Bank Negara Indonesia (Persero) Tbk. ("BNI")* |
| PT Bank KB Bukopin Syariah ("KBBS") | 18.289.136 | 13.419.444 | *PT Bank KB Bukopin Syariah ("KBBS")* |
| PT Bank Pan Indonesia Tbk. ("Panin") | 6.763.977 | 7.918.535 | *PT Bank Pan Indonesia Tbk. ("Panin")* |
| PT Bank Rakyat Indonesia (Persero) Tbk. ("BRI") | 7.373.972 | - | *PT Bank Rakyat Indonesia (Persero) Tbk. ("BRI")* |
| | 70.426.042 | 39.548.919 | |
| Dikurangi: | | | *Less:* |
| Biaya pinjaman yang belum diamortisasi | (179.543) | (248.225) | *Unamortized costs of loans* |
| | 70.246.499 | 39.300.694 | |
| Bagian yang akan jatuh tempo dalam satu tahun | (20.496.295) | (10.563.650) | *Maturity within a year* |
| **Bagian jangka panjang** | **49.750.204** | **28.737.044** | ***Long-term portion*** |

Rincian pinjaman bank jangka panjang Grup adalah sebagai berikut: / *The details of the Group long-term bank loans are as follows:*

| Kreditur /*Creditor* | Jenis pinjaman dan jumlah batas pinjaman/*Type of loan and maximum credit limit* | | Jadwal pembayaran/*Payment schedule* | Bunga /*Interest* | Tanggal jatuh tempo fasilitas/*Facility maturity date* | Peruntukkan /*purpose* |
|---|---|---|---|---|---|---|
| PT Bank Negara Indonesia Tbk. | Fasilitas Pinjaman Investasi/ *Investment Loan Facility* Rp90.000 juta/*Rp90,000 million* | a) | Sisa pembayaran bulanan sebanyak 33 kali dengan total sejumlah Rp49.500 juta atau setara dengan AS$2.949.588/*33 monthly remaining installments totalling to Rp49,500 million or equivalent to US$2,949,588* | Tingkat bunga 9,75% per tahun/ *Interest at the rate of 9.75% per annum* | Jatuh tempo September 2028/*Will be due in September 2028* | Pembiayaan kembali atas kepemilikan kapal / *Refinancing of vessels* |
| | Fasilitas Pinjaman Investasi II/ *Investment Loan Facility II* Rp73.000 juta/ *Rp73,000 million* | b) | Sisa pembayaran bulanan sebanyak 45 kali dengan total sejumlah Rp54.760 juta atau setara dengan AS$3.263.020/ *45 monthly remaining installments totalling to Rp54,760 million or equivalent to US$3,263,020* | Tingkat bunga 9,75% per tahun/ *Interest at the rate of 9.75% per annum* | Jatuh tempo September 2029/*Will be due in September 2029* | Pembiayaan kembali atas pembelian kapal/ *Refinancing of vessels acquisition* |
| | Fasilitas Pinjaman Investasi Pembelian/ Investment Loan Purchasing Facility Rp46.500 juta/ Rp46,500 million | b) | Sisa pembayaran bulanan sebanyak 32 kali dengan total sejumlah Rp30.119 juta atau setara dengan AS$1.794.732/*32 monthly remaining installments totalling to Rp30,119 million or equivalent to US$1,794,732* | Tingkat bunga 9,75% per tahun/ *Interest at the rate of 9.75% per annum* | Jatuh tempo Agustus 2028/ *Will be due in August 2028* | Pembiayaan pembelian kapal/ *Financing of vessels acquisition* |

**24. PINJAMAN BANK (lanjutan)**

**PINJAMAN BANK JANGKA PANJANG (lanjutan)**

Rincian pinjaman bank jangka panjang Grup adalah sebagai berikut: (lanjutan)

***24. BANK LOANS (continued)***

***LONG-TERM BANK LOANS (continued)***

*The details of the Group long-term bank loans are as follows: (continued)*

| **Kreditur /*Creditor*** | **Jenis pinjaman dan jumlah batas pinjaman/*Type of loan and maximum credit limit*** | | **Jadwal pembayaran/*Payment schedule*** | **Bunga /*interest*** | **Tanggal jatuh tempo fasilitas/*Facility maturity date*** | **Peruntukkan /*purpose*** |
|---|---|---|---|---|---|---|
| PT Bank Negara Indonesia Tbk. (lanjutan/ *continued*) | Fasilitas Pinjaman Investasi I/ *Investment Loan Facility I* Rp73.000 juta/ *Rp73,000 million* | b) | Sisa pembayaran bulanan sebanyak 38 kali dengan total sejumlah Rp57.800 juta atau setara dengan AS$3.444.166/ *38 monthly remaining installments totalling to Rp57,800 million or equivalent to US$3,444,166* | Tingkat bunga 9% per tahun/ *Interest at the rate of 9% per annum* | Jatuh tempo February 2029/*Will be due in February 2029* | Pembiayaan kembali atas pembelian kapal/ *Refinancing of vessels acquisition* |
| | Fasilitas Kredit Modal Kerja/ *Working Capital Credit Facility* Rp20.000 juta/ *Rp20,000 million* | b) | Sisa pembayaran bulanan sebanyak 45 kali dengan total sejumlah Rp15.005 juta atau setara dengan AS$894.112/ *45 monthly remaining installments totalling to Rp15,005 million or equivalent to US$894,112* | Tingkat bunga 9,75% per tahun/ *Interest at the rate of 9.75% per annum* | Jatuh tempo September 2029/*Will be due in September 2029* | Modal kerja usaha/ *Working capital* |
| | Fasilitas Kredit Investasi I/ *Investment Credit Loan I* Rp54.285 juta/ *Rp54,285 million* | c) | Sisa pembayaran bulanan sebanyak 56 kali dengan total sejumlah Rp47.143 juta atau setara dengan AS$2.809.158/ *56 monthly remaining installments totalling to Rp47,143 million or equivalent to US$2,809,158* | Tingkat bunga 9% per tahun/ *Interest at the rate of 9% per annum* | Jatuh tempo September 2029/*Will be due in September 2029* | Pembiayaan pembelian kapal/ *Financing of vessels acquisition* |
| | Fasilitas Kredit Investasi III/ *Investment Credit Loan III* Rp68.971 million/ Rp68,971 million | d) | Sisa pembayaran bulanan sebanyak 58 kali dengan total sejumlah Rp66.671 juta atau setara dengan AS$3.972.826/ *56 monthly remaining installments totalling to Rp66,671 million or equivalent to US$3,972,826* | Tingkat bunga 9% per tahun/ *Interest at the rate of 9% per annum* | Jatuh tempo Oktober 2030/*Will be due in October 2030* | Pembiayaan pembelian kapal/ *Financing of vessels acquisition* |
| | Fasilitas Kredit Investasi Refinancing/ *Refinancing Investment Loan facility* Rp365.000 juta/ *Rp365,000 million* | e) | Pembayaran sebanyak 54 kali dalam kurun waktu 5 tahun sejumlah Rp365.000 juta atau setara dengan AS$21.749.494/ *54 monthly installments within 5 years totalling to Rp365,000 million or equivalent to US$21,749,494* | Tingkat bunga 8% per tahun/ *Interest at the rate of 8% per annum* | Jatuh tempo November 2030/ *Will be due in November 2030* | Pembiayaan kembali atas pembelian kapal/ *Refinancing of vessels acquisition* |
| | Fasilitas Kredit Tidak Langsung/ *Standby Letter of Credit* AS$50 juta/ *US$50 million* | f) | - | - | Jatuh tempo Desember 2026/ *Will be due in December 2026* | Jaminan pembayaran atas pembelian bahan baku/ *Payment guarantee for raw material purchases* |

**24. PINJAMAN BANK (lanjutan)**

**PINJAMAN BANK JANGKA PANJANG (lanjutan)**

Rincian pinjaman bank jangka panjang Grup adalah sebagai berikut: (lanjutan)

***24. BANK LOANS (continued)***

***LONG-TERM BANK LOANS (continued)***

*The details of the Group long-term bank loans are as follows: (continued)*

| **Kreditur /*Creditor*** | **Jenis pinjaman dan jumlah batas pinjaman/*Type of loan and maximum credit limit*** | | **Jadwal pembayaran/*Payment schedule*** | **Bunga /*interest*** | **Tanggal jatuh tempo fasilitas/*Facility maturity date*** | **Peruntukkan /*purpose*** |
|---|---|---|---|---|---|---|
| PT Bank Negara Indonesia Tbk. (lanjutan/ *continued*) | Fasilitas Pinjaman Investasi I/ *Investment Loan Facility I* Rp49.000 juta/ *Rp49,000 million* | g) | Sisa pembayaran bulanan sebanyak 42 kali dengan total sejumlah Rp36.400 juta atau setara dengan AS$2.168.990/ *54 monthly remaining installments totalling to Rp36,400 million or equivalent to US$2,168,990* | Tingkat bunga 9,75% per tahun/ *Interest at the rate of 9.75% per annum* | Jatuh tempo Juni 2029/*Will be due in June 2029* | Pembiayaan kembali atas pembelian kapal/ *Refinancing of vessels acquisition* |
| | Fasilitas Pinjaman Investasi II/ *Investment Loan Facility II* Rp34.600 juta/ *Rp34,600 million* | g) | Sisa pembayaran bulanan sebanyak 18 kali dengan total sejumlah Rp17.284 juta atau setara dengan AS$1.029.913/*18 monthly remaining installments totalling to Rp17,284 million or equivalent to US$1,029,913* | Tingkat bunga 9,75% per tahun/ *Interest at the rate of 9.75% per annum* | Jatuh tempo Juni 2027/*Will be due in June 2027* | Pembiayaan kembali atas pembelian kapal/ *Refinancing of vessels acquisition* |
| | Fasilitas Pinjaman Investasi III/ *Investment Loan Facility III* Rp26.400 juta/ *Rp26,400 million* | g) | Sisa pembayaran bulanan sebanyak 30 kali dengan total sejumlah Rp16.500 juta atau setara dengan AS$983.196/*30 monthly remaining installments totalling to Rp16,500 million or equivalent to US$983,196* | Tingkat bunga 9,75% per tahun/ *Interest at the rate of 9.75% per annum* | Jatuh tempo Juni 2028/*Will be due in June 2028* | Pembiayaan kembali atas pembelian kapal/ *Refinancing of vessels acquisition* |
| PT Bank KB Bukopin Syariah | Fasilitas Musyarakah Mutanaqisah II/*Musyarakah Mutanaqisah Facility II* Rp52.388 juta/ *Rp52,388 million* | h) | Sisa pembayaran bulanan sebanyak 12 kali dengan total sejumlah Rp18.117 juta atau setara dengan AS$1.079.565/*12 monthly remaining installments totalling to Rp18,117 million or equivalent to US$1,079,565* | Tingkat nisbah 10,5% per tahun/ *nisbah at the rate of 10.5% per annum* | Jatuh tempo Desember 2026/*Will be due in December 2026* | Pembiayaan kembali atas pembelian kapal/ *Refinancing of vessels acquisition* |
| | Fasilitas Musyarakah Mutanaqisah III/*Musyarakah Mutanaqisah Facility III* Rp33.021 juta/ *Rp33,021 million* | i) | Sisa pembayaran bulanan sebanyak 12 kali dengan total sejumlah Rp11.420 juta atau setara dengan AS$680.480/*12 monthly remaining installments totalling to Rp11,420 million or equivalent to US$680,480* | Tingkat nisbah 10,5% per tahun/ *nisbah at the rate of 10.5% per annum* | Jatuh tempo Desember 2026/*Will be due in December 2026* | Pembiayaan kembali atas pembelian kapal/ *Refinancing of vessels acquisition* |
| | Fasilitas Musyarakah Mutanaqisah/ *Musyarakah Mutanaqisah Facility* Rp75.000 juta/ *Rp75,000 million* | j) | Sisa pembayaran bulanan sebanyak 39 kali dengan total sejumlah Rp53.191 juta atau setara dengan AS$3.169.522/*39 monthly remaining installments totalling to Rp53,191 million or equivalent to US$3,169,522* | Tingkat nisbah 10,5% per tahun/ *nisbah at the rate of 10.5% per annum* | Jatuh tempo Maret 2029/*Will be due in March 2029* | Pembiayaan kembali atas pembelian kapal/ *Refinancing of vessels acquisition* |
| | Fasilitas Kredit Modal Kerja/ *Working Capital Credit Facility* Rp40.000 juta/ *Rp40,000 million* | k) | Sisa pembayaran bulanan sebanyak 33 kali dengan total sejumlah Rp29.244 juta atau setara dengan AS$1.742.611/*33 monthly remaining installments totalling to Rp29,244 million or equivalent to US$1,742,611* | Tingkat nisbah 10,5% per tahun/ *nisbah at the rate of 10.5% per annum* | Jatuh tempo September 2028/ *Will be due in September 2028* | Modal kerja operasional/ *Operational working capital* |

**24. PINJAMAN BANK (lanjutan)**

**PINJAMAN BANK JANGKA PANJANG (lanjutan)**

Rincian pinjaman bank jangka panjang Grup adalah sebagai berikut: (lanjutan)

***24. BANK LOANS (continued)***

***LONG-TERM BANK LOANS (continued)***

*The details of the Group long-term bank loans are as follows: (continued)*

| Kreditur /*Creditor* | Jenis pinjaman dan jumlah batas pinjaman/*Type of loan and maximum credit limit* | | Jadwal pembayaran/*Payment schedule* | Bunga /*interest* | Tanggal jatuh tempo fasilitas/*Facility maturity date* | Peruntukkan /*purpose* |
|---|---|---|---|---|---|---|
| PT Bank KB Bukopin Syarih (lanjutan/ *continued)* | Fasilitas Kredit Modal Kerja/ *Working Capital Credit Facility* Rp40.000 juta/ *Rp40,000 million* | l) | Sisa pembayaran bulanan sebanyak 35 kali dengan total sejumlah Rp35.794 juta atau setara dengan AS$2.132.931/*35 monthly remaining installments totalling to Rp35,794 million or equivalent to US$2,132,931* | Tingkat nisbah 10,5% per tahun/ *nisbah at the rate of 10.5% per annum* | Jatuh tempo April 2030/ *Will be due in April 2030* | Modal kerja operasional/ *Operational working capital* |
| | Fasilitas Musyarakah Mutanaqisah I/*Musyarakah Mutanaqisah Facility I* Rp75,000 juta/ *Rp75,000 million* | m) | *Sisa pembayaran bulanan sebanyak 30 kali dengan total sejumlah Rp42.537 juta atau setara dengan AS$2.534.722/30 monthly remaining installments totalling to Rp42,537 million or equivalent to US$2,534,722* | Tingkat nisbah 10,5% per tahun/ *nisbah at the rate of 10.5% per annum* | Jatuh tempo Juni 2028/*Will be due in June 2028* | Pembiayaan kembali atas pembelian kapal/ *Refinancing of vessels acquisition* |
| PT Bank Pan Indonesia Tbk. | Fasilitas pinjaman tetap modal angsuran III/ *Fixed working capital installment loan facility III* Rp63,000 juta/ *Rp63,000 million* | n) | Sisa pembayaran sebesar Rp20.529 juta atau setara dengan AS$1.223.297/ *Remaining installments of Rp20,529 million or equivalent to US$1,223,297* | Tingkat bunga sebesar 10% per tahun/ *Interest at the rate of 10% per annum* | Jatuh tempo pada Agustus 2027/*Will be due in August 2027* | Pembiayaan kembali atas pembelian kapal/ *Refinancing of vessel acquisition* |
| | Fasilitas pinjaman tetap modal angsuran IV/ *Fixed working capital installment loan facility IV* Rp40.000 juta/ *Rp40,000 million* | o) | Sisa pembayaran sebesar Rp21.150 juta atau setara dengan AS$1.260.279/ *Remaining installments of Rp21,150 million or equivalent to US$1,260,279* | Tingkat bunga sebesar 10% per tahun/ *Interest at the rate of 10% per annum* | Jatuh tempo pada Juli 2028/*Will be due in July 2028* | Pembiayaan kembali atas pembelian kapal/ *Refinancing of vessel acquisition* |
| | Fasilitas pinjaman tetap modal angsuran V/ *Fixed working capital installment loan facility V* Rp29.000 juta/ *Rp29,000 million* | p) | Sisa pembayaran sebesar Rp21.320 juta atau setara dengan AS$1.270.409/ *Remaining installments of Rp21,320 million or equivalent to US$1,270,409* | Tingkat bunga sebesar 10% per tahun/ *Interest at the rate of 10% per annum* | Jatuh tempo pada Agustus 2029/*Will be due in August 2029* | Pembiayaan kembali atas pembelian kapal/ *Refinancing of vessel acquisition* |
| | Fasilitas pinjaman tetap modal angsuran VI/ *Fixed working capital installment loan facility VI* Rp41.000 juta/ *Rp41,000 million* | p) | Sisa pembayaran sebesar Rp29.280 juta atau setara dengan AS$1.744.726/ *Remaining installments of Rp29,280 million or equivalent to US$1,744,726* | Tingkat bunga 10% per tahun/ *Interest at the rate of 10% per annum* | Jatuh tempo Agustus 2029/*Will be due in August 2029* | Pembiayaan pembelian kapal/ *Financing of vessel acquisition* |

## 24. PINJAMAN BANK (lanjutan) / *BANK LOANS (continued)*

### PINJAMAN BANK JANGKA PANJANG (lanjutan) / *LONG-TERM BANK LOANS (continued)*

Rincian pinjaman bank jangka panjang Grup adalah sebagai berikut: (lanjutan)

*The details of the Group long-term bank loans are as follows: (continued)*

| Kreditur /*Creditor* | Jenis pinjaman dan jumlah batas pinjaman/*Type of loan and maximum credit limit* | | Jadwal pembayaran/*Payment schedule* | Bunga /*interest* | Tanggal jatuh tempo fasilitas/*Facility maturity date* | Peruntukkan /*purpose* |
|---|---|---|---|---|---|---|
| PT Bank Pan Indonesia Tbk. (lanjutan/ *continued*) | Fasilitas pinjaman tetap modal angsuran VII/ *Fixed working capital installment loan facility VII* Rp26.000 juta/ *Rp26,000 million* | q) | Sisa pembayaran sebesar Rp11.490 juta atau setara dengan AS$684.662/ *Remaining installments of Rp11,490 million or equivalent to US$684.662* | Tingkat bunga 10 % per tahun/ *Interest at the rate of 10 % per annum* | Jatuh tempo pada Oktober 2028/*Will be due in October 2028* | Pembiayaan Pembangunan kapal baru/ *Financing for the construction of vessels* |
| | Fasilitas pinjaman tetap modal angsuran VIII/ *Fixed working capital installment loan facility VIII* Rp35.000 juta/ *Rp35,000 million* | r) | Sisa pembayaran sebesar Rp10.000 juta atau setara dengan AS$595.877/ *Remaining installments of Rp10,000 million or equivalent to US$595.877* | Tingkat bunga sebesar 10% per tahun/ *Interest at the rate of 10% per annum* | Jatuh tempo pada Desember 2030/*Will be due in December 2030* | Pembiayaan kembali atas pembelian kapal/ *Refinancing of vessel acquisition* |
| PT Bank Rakyat Indonesia Tbk. | Fasilitas Kredit Investasi Refinancing/ *Refinancing Investment Loan facility* Rp165.000 juta/ *Rp165,000 million* | s) | Sisa pembayaran bulanan sebanyak 18 kali dengan total sejumlah Rp123.750 juta atau setara dengan AS$7.373.972/ *18 monthly remaining installments totalling to Rp123,750 million or equivalent to US$7,373,972* | Tingkat bunga sebesar 9% per tahun/ *Interest at the rate of 9% per annum* | Jatuh tempo Juni 2027/ *Will be due in June 2027* | Pengembangan usaha/*Business expansion* |

a) Berdasarkan surat penawaran No. CMB1/8/051/R, tanggal 27 September 2023 antara BNI dengan PT Hutama Trans Kencana, entitas anak/*Based on Summary Offering Letter No. CMB1/8/051/R dated September 27, 2023 between BNI and PT Hutama Trans Kencana, a subsidiary.*

b) Berdasarkan surat penawaran No. CMB1/8/170/R, tanggal 30 September 2024 antara BNI dengan PT Hutama Trans Kencana, entitas anak/*Based on Summary Offering Letter No. CMB1/8/170/R dated September 30, 2024, between BNI and PT Hutama Trans Kencana, a subsidiary.*

c) Berdasarkan surat penawaran No. CMB1/8/089/R, tanggal 30 Juli 2025 antara BNI dengan PT Hutama Trans Kencana, entitas anak/*Based on Summary Offering Letter No. CMB1/8/089/R dated July 30, 2025, between BNI and PT Hutama Trans Kencana, a subsidiary.*

d) Berdasarkan surat penawaran No. CMB2/6/022/R, tanggal 28 October 2025 antara BNI dengan PT Hutama Trans Kencana, entitas anak/*Based on Summary Offering Letter No. CMB2/6/022/R dated October 28, 2025, between BNI and PT Hutama Trans Kencana, a subsidiary.*

e) Berdasarkan Akta Notaris Dr. Abraham Yazdi Martin, SH, M.Kn. No. 1 tanggal 1 Desember 2025 antara BNI dengan PT GTS Internasional, entitas anak */Based on Notarial Deed No.1 dated December 1, 2025 of Dr. Abraham Yazdi Martin, SH, M.Kn., between BNI and PT GTS Internasional, a subisidiary.*

f) Berdasarkan Akta Notaris Dr. Abraham Yazdi Martin, SH, M.Kn. No. 2 tanggal 1 Desember 2025 antara BNI dengan PT GTS Internasional, entitas anak/*Based on Notarial Deed No.2 dated December 1, 2025 of Dr. Abraham Yazdi Martin, SH, M.Kn., between BNI and PT GTS Internasional, a subsidiary.*

g) Berdasarkan surat penawaran No. CMB1/8/1631, tanggal 1 Agustus 2025 antara BNI dengan PT Hutama Trans Kontinental, entitas anak/*Based on Summary Offering Letter No. CMB1/8/1631, dated August 1, 2025 between BNI and PT Hutama Trans Kontinental, a subsidiary.*

h) Berdasarkan Akta Notaris Muchlis Patahua, SH., Mkn., No. 21, tanggal 20 Oktober 2023 between KBBS dengan PT Hutama Trans Kencana, entitas anak/*Based on Notarial Deed No. 21, dated October 20, 2023 of Muchlis Patahua, SH., Mkn. between KBBS and PT Hutama Trans Kencana, a subsidiary.*

i) Berdasarkan Akta Notaris Muchlis Patahua, SH., Mkn., No. 22, tanggal 20 Oktober 2023 antara KBBS dengan PT Hutama Trans Kencana, entitas anak/*Based on Notarial Deed No. 22, dated October 20, 2023 of Muchlis Patahua, SH., Mkn. between KBBS and PT Hutama Trans Kencana, a subsidiary.*

j) Berdasarkan Akta Notaris Muchlis Patahua, SH., Mkn., No. 9, tanggal 14 Maret 2024 antara KBBS dengan PT Hutama Trans Kencana, entitas anak/*Based on Notarial Deed No. 9, dated March 14, 2024 of Muchlis Patahua, SH., Mkn. between KBBS and PT Hutama Trans Kencana, a subsidiary.*

k) Berdasarkan Akta Notaris Muchlis Patahua, SH., Mkn., No. 13, tanggal 12 September 2024 antara KBBS dengan PT Hutama Trans Kencana, entitas anak/*Based on Notarial Deed No. 13, dated September 12, 2024 of Muchlis Patahua, SH., Mkn. between KBBS and PT Hutama Trans Kencana, a subsidiary.*

l) Berdasarkan Akta Notaris Muchlis Patahua, SH., Mkn., No. 16, tanggal 30 April 2025 antara KBBS dengan PT Hutama Trans Kencana, entitas anak/ *Based on Notarial Deed No. 16, dated April 30, 2025 of Muchlis Patahua, SH., Mkn. Between KBBS and PT Hutama Trans Kencana, a subsidiary.*

m) Berdasarkan Akta Notaris Muchlis Patahua, SH., Mkn., No. 27, tanggal 31 Mei 2023 antara KBBS dengan PT Hutama Trans Kencana, entitas anak/ *Based on Notarial Deed No. 27, dated May 31, 2023 of Muchlis Patahua, SH., Mkn. Between KBBS and PT Hutama Trans Kencana, a subsidiary.*

n) Berdasarkan Akta Notaris Sri Rahayuningsih, SH. No. 30, tanggal 23 Agustus 2021 antara Panin dengan PT Humpuss Transportasi Curah, entitas anak/*Based on Notarial Deed No. 30, dated August 23, 2021 of Sri Rahayuningsih, SH. between Panin and PT Humpuss Transportasi Curah, a subsidiary.*

o) Berdasarkan Akta Notaris Sri Rahayuningsih, SH. No. 03, tanggal 4 Agustus 2022 antara Panin dengan PT Humpuss Transportasi Curah, entitas anak/*Based on Notarial Deed No. 03, dated August 4, 2022 of Sri Rahayuningsih, SH. between Panin and PT Humpuss Transportasi Curah, a subsidiary.*

p) Berdasarkan Akta Notaris Sri Rahayuningsih, SH. No. 07, tanggal 21 Agustus 2024 between Panin dengan PT Humpuss Transportasi Curah, entitas anak/ *Based on Notarial Deed No. 07, dated August 21, 2024 of Sri Rahayuningsih, SH., between Panin and PT Humpuss Transportasi Curah, a subsidiary.*

q) Berdasarkan Akta Notaris Sri Rahayuningsih, SH. No. 04, tanggal 14 Agustus 2025 between Panin dengan PT Humpuss Transportasi Curah, entitas anak/ *Based on Notarial Deed No. 04, dated August 14, 2025 of Sri Rahayuningsih, SH., between Panin and PT Humpuss Transportasi Curah, a subsidiary.*

r) Berdasarkan Akta Notaris Sri Rahayuningsih, SH. No. 19, tanggal 3 Desember 2025 between Panin dengan PT Humpuss Transportasi Curah, entitas anak/ *Based on Notarial Deed No. 19, dated December 3, 2025 of Sri Rahayuningsih, SH., between Panin and PT Humpuss Transportasi Curah, a subsidiary.*

s) Berdasarkan Akta Notaris Elizabeth Karina Leonita S.H., M.Kn. No. 75 tanggal 19 Juni 2025 antara BRI dengan PT Hikmah Sarana Bahari, entitas anak/*Based on Notarial Deed No. 75, dated June 19, 2025 of Elizabeth Karina Leonita S.H., M.Kn. between BRI and PT Hikmah Sarana Bahari, a subsidiary.*

**24. PINJAMAN BANK (lanjutan)**

**PINJAMAN BANK JANGKA PANJANG (lanjutan)**

Jumlah pembayaran cicilan pokok pinjaman bank jangka panjang yang dilakukan selama tahun yang berakhir pada 31 Desember 2025 dan 2024 adalah sebagai berikut:

| | 2025 | 2024 | |
|---|---|---|---|
| BNI | 5.068.867 | 2.295.600 | *BNI* |
| KBBS | 3.967.345 | 2.919.729 | *KBBS* |
| BRI | 2.500.627 | - | *BRI* |
| Panin | 2.163.489 | 1.712.578 | *Panin* |
| | **13.700.328** | **6.927.907** | |

**Jaminan-jaminan**

**BNI**

Fasilitas pinjaman jangka pendek dijamin dengan, diantaranya:
1. Jaminan fidusia atas piutang usaha HTK2 per tanggal 30 Juni 2025.

Fasilitas pinjaman jangka panjang dijamin dengan, diantaranya:
1. Hipotik atas kapal Griya Jawa, Semar 77, Griya Sunda, Griya Ambon, Mutiara Global, dan Hummingbird yang dimiliki HTK2 (Catatan 12).
2. Kinerja dan jaminan perusahaan dari PCSI.
3. Hipotik atas kapal Jabbar Energy, Griya Ternate dan Griya Bugis yang dimiliki HTK3 (Catatan 12).
4. Hipotik atas kapal LNG Danaputri 1 yang dimiliki GTSI (Catatan 12).

**BRI**

Fasilitas pinjaman jangka panjang dijamin dengan hipotik atas kapal LNG Ekaputra1 (Catatan 12) dan jaminan fidusia atas piutang usaha sebesar Rp79.622.044.000 atau setara dengan AS$4.744.491 yang dimiliki HSB (Catatan 7).

**KBBS**

Fasilitas pinjaman jangka panjang dijamin dengan, diantaranya:
1. Hipotik atas kapal Griya Enim, Griya Melayu dan Griya Cirebon yang dimiliki HTK2 (Catatan 12).
2. Kinerja dan jaminan perusahaan dari PCSI
3. Jaminan korporasi yang diberikan oleh HUMI

***24. BANK LOANS (continued)***

***LONG-TERM BANK LOANS (continued)***

*Total installment payments of long-term bank loan principal made for the year ended December 31, 2025 dan 2024 are as follows:*

***Securities***

***BNI***

*The short-term credit facility is secured by, among others:*
1. *Fiduciary security over trade receivables as if June 30, 2025.*

*The long-term credit facility is secured by, among others:*
1. *Mortgage over Griya Jawa, Semar 77, Griya Sunda, Griya Ambon, Mutiara Global, and Hummingbird vessels owned by HTK2 (Note 12).*
2. *Performance and corporate guarantee from the PCSI.*
3. *Mortgage over Jabbar Energy, Griya Ternate, and Griya Bugis, vessels owned by HTK3 (Note 12).*
4. *Mortgage over LNG Danaputri 1 owned by GTSI (Note 12)*

***BRI***

*The long-term credit facility is secured by mortgage over vessel LNG Ekaputra1 (Note 12) and fiduciary security over trade receivables amounting to Rp79,622,044,000 or equivalent to US$4,744,491, owned by HSB (Note 7).*

***KBBS***

*The long-term credit facility is secured by, among others:*
1. *Mortgage over Griya Enim, Griya Melayu and Griya Cirebon, vessels owned by the HTK2 (Note 12).*
2. *Performance and corporate guarantee from PCSI.*
3. *Corporate guarantee provided by HUMI*

**24. PINJAMAN BANK (lanjutan)**

**PINJAMAN BANK JANGKA PANJANG (lanjutan)**

**Jaminan-jaminan (lanjutan)**

**PANIN**

Fasilitas pinjaman jangka pendek dan jangka panjang dijamin dengan, diantaranya:
1. Hipotik atas 19 kapal tunda dan 6 kapal tongkang yang dibeli dan terdaftar atas nama HTC, dan sebuah kapal crane yang dibeli dan terdaftar atas nama LISI.
2. Jaminan fidusia atas tagihan piutang
3. Jaminan fidusia atas tagihan klaim asuransi.

**PEMBATASAN**

Berdasarkan perjanjian fasilitas pinjaman bank, Grup diwajibkan untuk mematuhi beberapa pembatasan yang dipersyaratkan oleh para kreditur, antara lain, dengan rincian sebagai berikut:

***24. BANK LOANS (continued)***

***LONG-TERM BANK LOANS (continued)***

***Securities (continued)***

***PANIN***

*The short-term and long-term credit facility is secured by, among others:*
1. *Mortgage on 19 of tugboats and 6 barges which purchased and owned by HTC and a crane vessel which purchased and owned by LISI.*
2. *Fiduciary security over billed receivables.*
3. *Fiduciary security over billed insurance claims.*

***COVENANTS***

*Based on the bank loan facilities agreements, Group required to comply with several covenants as required by creditors, among others, as follows:*

| **Kreditur/** ***Creditors*** | **Pembatasan/*Covenants*** |
|---|---|
| BRI | 1. Menjaga *net working capital* selalu positif/*Maintain positive net working capital*.<br>2. Menjaga *debt to equity ratio* maksimal sebesar 400%/*Maintain debt to equity ratio of maximal 400%.*<br>3. Menjaga *interest coverage ratio* minimal sebesar 150%/*Maintain interest coverage ratio of minimal 150%.*<br>4. Melakukan pembagian dividen kecuali dipergunakan kembali untuk tambahan setoran modal disetor/*Distribute dividends in exception dividends used for additional paid-in capital.* |
| BNI | 1. Menjaga Rasio Lancar minimal 1 kali/*Maintain Current ratio minimum of 1.*<br>2. Menjaga Rasio Debt to Equity maksimal 2,5 kali/*Maintain Debt to equity ratio maximum of 2.5.*<br>3. Menjaga Rasio Debt Service Coverage minimal 100%/*Maintain Debt Service Coverage Ratio minimum of 100%.* |
| KBBS | 1. Menjaga Rasio Lancar minimal 1 kali/*Maintain Current ratio minimum of 1 time.*<br>2. Menjaga Rasio *Debt Service Coverage* minimal 1 kali/*Maintain Debt Service Coverage Ratio minimum of 1 time.*<br>3. Menjaga Rasio *Debt to Equity* maksimal 3 kali/*Maintain Debt to equity ratio maximum of 3.* |
| Panin | 1. Menjaga rasio antara nilai pasar jaminan dengan total plafond pinjaman minimal 180%/*Maintain the ratio between the market value of the collaterals and the total loan's plafond minimum of 180%.*<br>2. Tidak diperkenankan untuk membayar atau membagikan dividen, melunasi pinjaman dari pemegang saham, perusahaan terafiliasi, dan pihak ketiga tanpa persetujuan tertulis dari Panin/*Not allowed to pay or distribute dividends, make settlement of loans obtained from the shareholder, affiliated company, subsidiary, and third parties, unless written approval is obtained from the bank.*<br>3. Tidak diperkenankan untuk melakukan merger, akuisisi dan penjualan atau pemindahtanganan atau pelepasan harta atas harta kekayaan debitur, kecuali melalui persetujuan tertulis dari Panin/*Not allowed conduct mergers, acquisitions, and the sale or transfer of property rights of the Company, unless written approval is obtained from Panin.* |

Pada tanggal 31 Desember 2025 dan 2024, Grup telah memenuhi seluruh pembatasan pinjaman bank sebagaimana dipersyaratkan.

*As of December 31, 2025, and 2024 the Group has complied with all of the covenants of the bank loans as required.*

## 25. LIABILITAS IMBALAN KERJA JANGKA PENDEK / *25. SHORT-TERM EMPLOYEE BENEFITS LIABILITIES*

| | 2025 | 2024 | |
|---|---|---|---|
| Jaminan sosial tenaga kerja | 11.593 | 5.818 | *Jamsostek* |
| Dana pensiun | 11.943 | 2.676 | *Pension funds* |
| | **23.536** | **8.494** | |

Akun ini merupakan imbalan kerja jangka pendek yang terdiri dari iuran dana pensiun dan iuran jaminan sosial tenaga kerja.

*This account represents short-term employee benefits liability consisting of amount payable for pension funds contribution and employee social security.*

## 26. LIABILITAS IMBALAN KERJA JANGKA PANJANG / *26. LONG-TERM EMPLOYEE BENEFITS LIABILITIES*

Perusahaan dan entitas anak tertentu, yaitu GTSI, MCSI, HTC, dan PCSI mempunyai program pensiun iuran pasti yang meliputi seluruh karyawan tetap, yang didanai melalui iuran tetap bulanan kepada Dana Pensiun Lembaga Keuangan PT Bank Negara Indonesia (Persero) Tbk. Dana pensiun ini didirikan berdasarkan persetujuan dari Menteri Keuangan dalam Surat Keputusannya No. 301/KM 17/1993. Program pensiun imbalan pasti telah disesuaikan untuk memenuhi persyaratan sesuai dengan Undang-Undang Ketenagakerjaan yang berlaku dan Peraturan Perusahaan pada tanggal pelaporan. Tidak ada pendanaan atas tambahan imbalan berdasarkan Undang-undang ini. Usia pensiun normal adalah 57 tahun.

*The Company and certain subsidiaries, GTSI, MCSI, HTC, and PCSI have a defined contribution pension plan covering all permanent employees, which is funded through monthly fixed contributions to Dana Pensiun Lembaga Keuangan PT Bank Negara Indonesia (Persero) Tbk. The Pension Plan was established based on the approval from the Ministry of Finance in its decree No. 301/KM 17/1993. The benefits under such pension plan have been adjusted to cover minimum benefits as stipulated under current Labor Law and Company's Requlation as of reporting dates. The additional benefits under the Law are unfunded. The normal retirement age is 57 years of age.*

Perusahaan dan entitas anak tertentu melakukan penyisihan untuk liabilitas imbalan kerja jangka panjang. Liabilitas imbalan kerja jangka panjang pada tanggal 31 Desember 2025 dan 2024, adalah berdasarkan perhitungan yang dilakukan oleh Kantor Konsultan Aktuaria Steven & Mourits, aktuaris independen, menggunakan metode *projected unit credit.*

*The Company and certain subsidiaries provided provision for long-term employee benefits liabilities. Long-term employee benefits liabilities as of December 31, 2025 and 2024, are based on calculation performed by Kantor Konsultan Aktuaria Steven & Mourits, an independent actuary, using the projected unit credit method.*

Asumsi-asumsi signifikan yang digunakan dalam perhitungan aktuaria adalah sebagai berikut:

*The significant assumptions used in the actuarial calculation are as follows:*

| | 2025 | 2024 | |
|---|---|---|---|
| Tingkat diskonto per tahun | 6,50% | 7,10% | *Discount rate per annum* |
| Tingkat kenaikan gaji per tahun | 8,00% | 7,00% | *Salary increase rate per annum* |
| Tingkat mortalitas | Tabel mortalita Indonesia 2019 (TMI '19)/ *Indonesian mortality Table 2019 (TMI '19)* | Tabel mortalita Indonesia 2019 (TMI '19)/ *Indonesian mortality Table 2019 (TMI '19)* | *Mortality rate* |
| Tingkat mortalitas | 57 tahun/*57 years* | 57 tahun/*57 years* | *Normal retirement age* |

### a. Beban imbalan kerja karyawan / *a. Employee benefits expense*

| | 2025 | 2024 | |
|---|---|---|---|
| Biaya jasa kini | 244.033 | 238.938 | *Current service costs* |
| Biaya bunga | 132.373 | 132.838 | *Interest cost* |
| Biaya jasa lalu | 8.631 | 5.263 | *Past service cost* |
| | **385.037** | **377.039** | |

**26. LIABILITAS IMBALAN KERJA JANGKA PANJANG (lanjutan)**

***26. LONG-TERM EMPLOYEE BENEFITS LIABILITIES (continued)***

**b. Mutasi liabilitas imbalan kerja jangka panjang**

***b. The movement of long-term employee benefits liabilites***

| | 2025 | 2024 | |
|---|---|---|---|
| Saldo awal tahun | 2.060.080 | 2.006.465 | *Balance at beginning of year* |
| Beban imbalan kerja (Catatan 41) | 385.037 | 377.039 | *Employee benefit expense (Note 41)* |
| Keuntungan aktuaria yang diakui sebagai rugi komprehensif lainnya | 234.355 | (106.469) | *Actuarial gain charged to other comprehensive loss* |
| Pembayaran manfaat | (226.759) | (128.125) | *Benefit payments* |
| Efek selisih kurs | (152.164) | (88.830) | *Foreign exchange effect* |
| **Saldo akhir tahun** | **2.300.549** | **2.060.080** | ***Balance at end of year*** |

Dampak akibat dari setiap satu persen (1%) perubahan dari asumsi tingkat diskonto dan tingkat kenaikan gaji pada 31 Desember 2025 adalah sebagai berikut:

*A one percentage (1%) point change in the assumed discount rate and increase rate at December 31, 2025, would have the following effects:*

| | Kenaikan/ *Increase* | Penurunan/ *Decrease* | |
|---|---|---|---|
| Perubahan tingkat diskonto: | | | *Change in discount rate:* |
| Nilai kini liabilitas imbalan karyawan | (2.143.755) | 2.476.414 | *Present value of employee benefit obligations* |
| Perubahan tingkat kenaikan gaji: | | | *Change in salary increase rate:* |
| Nilai kini liabilitas imbalan karyawan | 2.474.297 | (2.142.527) | *Present value of employee benefit obligations* |

Pembayaran berikut merupakan pembayaran yang diharapkan atas nilai kini dari kewajiban imbalan di tahun-tahun mendatang:

*The following payments are expected payments to present value of benefit obligation in future years:*

| | 2025 | 2024 | |
|---|---|---|---|
| Dalam waktu 12 bulan mendatang | 169.354 | 242.373 | *Within the next 12 months* |
| Antara 2 hingga 5 tahun | 1.032.975 | 756.899 | *Between 2 and 5 years* |
| Antara 5 hingga 10 tahun | 935.185 | 1.246.566 | *Between 5 and 10 years* |
| Lebih dari 10 tahun | 3.771.365 | 2.735.706 | *Beyond 10 years* |
| | **5.908.879** | **4.981.544** | |

Jangka waktu rata-rata dari kewajiban imbalan kerja pada tanggal 31 Desember 2025 adalah 13,08 tahun (2024: 11,91 tahun).

*The average duration of the benefit obligation at December 31, 2025 was 13.08 years (2024: 11.91 years).*

## 27. PINJAMAN DARI PIHAK KETIGA / *27. LOANS FROM A THIRD PARTY*

Akun ini terdiri dari: / *This account consists of:*

| | 2025 | 2024 | |
|---|---|---|---|
| Bamboo Mountain Power B.V | **19.442.397** | **19.442.397** | *Bamboo Mountain Power B.V.* |

Pada tahun 2019, pinjaman dari pihak ketiga merupakan pinjaman GTSI, entitas anak, dari Bamboo Mountain Power B.V sebesar AS$19.442.397 (Catatan 44a) terkait dengan proyek *Floating Storage dan Regasification Unit* ("FSRU") Jawa 1 yang telah dimulai pada tahun 2021. Pinjaman ini dikenakan bunga pada tingkat 6,07% per tahun sampai dengan tanggal operasi komersial ("*COD*") yang dijadwalkan untuk konstruksi FSRU pada tahun 2021 dan dengan tingkat 8,39% per tahun untuk periode selanjutnya sampai dengan tanggal jatuh tempo akhir pada bulan Febuari 2047. Pinjaman ini dijamin dengan jaminan saham GTSI, entitas anak, dan Koperasi Karyawan Bhakti Samudra di PKR.

*In 2019, loan from a third party represents the GTSI, a subsidiary, loan from Bamboo Mountain Power B.V amounting to US$19,442,397 (Note 44a) related to the Floating Storage and Regasification Unit ("FSRU") Jawa 1 project that started in 2021. The loan is subject to interest at the rate of 6.07% per annum until scheduled commercial operation date ("COD") of FSRU construction in 2021 and at the rate of 8.39% per annum thereafter until final maturity date in February 2047. This loan is secured with share pledge of the GTSI, a subsidiary, and Koperasi Karyawan Bhakti Samudra in PKR.*

Pada tanggal 6 Maret 2025, berdasarkan risalah rapat antara Perusahaan dengan Bamboo Mountain Power B.V., para pihak setuju untuk mengubah tanggal jatuh tempo terakhir menjadi Maret 2049 dan mengubah bunga pinjaman setelah tanggal operasi komersial menjadi 8,27%. Perubahan suku bunga berlaku sejak *COD*. Suku bunga tersebut akan di tinjau kembali setiap tahun.

*On March 6, 2025, based on the minutes of meeting the Company with Bamboo Mountain Power B.V., the parties agreed to change the final maturity date to March 2049 and change the loan interest rate after the commercial operation date to 8.27%. The changes on interest rate effective since COD. The interest rate will be reviewed annually.*

Pada tanggal 23 Januari 2026, berdasarkan risalah rapat antara GTSI, entitas anak, dengan Bamboo Mountain Power B.V., para pihak setuju untuk menerapkan suku bunga pinjaman sejak 1 Januari 2025 menjadi 7,54%. Suku bunga tersebut akan ditinjau kembali setiap tahun.

*On January 23, 2026, based on the minutes of meeting the GTSI, a subsidiary, with Bamboo Mountain Power B.V., the parties agreed to apply the loan interest rate since January 1, 2025 to 7.54%. The interest rate will be reviewed annually.*

## 28. PERPAJAKAN / *28. TAXATION*

### a. Pajak dibayar di muka / *a. Prepaid taxes*

| | 2025 | 2024 | |
|---|---|---|---|
| Entitas induk: | | | *Parent entity:* |
| Pajak pertambahan nilai | 94.622 | 19.005 | *Value added tax* |
| Piutang pajak lainnya | 700 | 59 | *Other tax receivables* |
| | 95.322 | 19.064 | |
| Entitas anak: | | | *Subsidiaries:* |
| Pajak pertambahan nilai | 2.416.277 | 1.183.314 | *Value added tax* |
| Piutang pajak lainnya | 28.042 | 59.715 | *Other tax receivables* |
| | 2.444.319 | 1.243.029 | |
| | **2.539.641** | **1.262.093** | |

## 28. PERPAJAKAN / *28. TAXATION*

### b. Utang pajak / *b. Taxes payable*

| | 2025 | 2024 | |
|---|---|---|---|
| Perusahaan: | | | *The Company:* |
| Pajak penghasilan - Pasal 21 | 290.269 | 19.061 | *Withholding income tax - Article 21* |
| Pajak penghasilan - Pasal 4(2) | 19.534 | 7.353 | *Witholding income tax - Article 4(2)* |
| Pajak penghasilan - Pasal 23 | 9.656 | 3.007 | *Withholding income tax - Article 23* |
| Pajak penghasilan - Pasal 15 | 556 | - | *Withholding income tax - Article 15* |
| | 320.015 | 29.421 | |
| Entitas anak: | | | *Subsidiary:* |
| Pajak pertambahan nilai | 732.967 | 179.223 | *Value added tax* |
| Pajak penghasilan - Pasal 21 | 235.110 | 94.021 | *Withholding income tax - Article 21* |
| Pajak penghasilan jasa perkapalan | 220.386 | 297.216 | *Shipping income tax* |
| Pajak penghasilan - Pasal 29 | 170.656 | 48.579 | *Withholding income tax - Article 29* |
| Pajak penghasilan - Pasal 23 | 59.699 | 155.121 | *Withholding income tax - Article 23* |
| Pajak penghasilan - Pasal 26 | 15.427 | 17.409 | *Withholding income tax - Article 26* |
| Pajak penghasilan - Pasal 4(2) | 14.580 | 16.774 | *Withholding income tax - Article 4(2)* |
| Utang pajak lainnya | - | 4.073 | *Other tax payable* |
| | 1.448.825 | 812.416 | |
| | **1.768.840** | **841.837** | |

Rekonsiliasi antara laba sebelum pajak final dan pajak penghasilan dan perhitungan beban pajak penghasilan serta utang pajak penghasilan badan Perusahaan dalam Dolar AS adalah sebagai berikut:

*The reconciliations between profit before final and income tax, tax expense, and the corporate income tax payable position of the Company in US Dollar are as follows:*

| | 2025 | 2024 | |
|---|---|---|---|
| Laba sebelum pajak final dan pajak penghasilan - konsolidasian | 5.449.333 | 14.938.245 | *Profit before final and income tax - consolidated* |
| Laba sebelum pajak final dan pajak penghasilan - entitas anak | (7.709.987) | (14.290.517) | *Profit before final and income tax - subsidiaries* |
| (Rugi)/laba sebelum pajak final dan pajak penghasilan - perusahaan | (2.260.654) | 647.728 | *(Loss)/profit before final and income tax - the Company* |
| Beda tetap: | | | *Permanent differences:* |
| Biaya-biaya yang tidak bisa dikurangkan | 712.137 | 731.262 | *Non-deductible expenses* |
| Pendapatan yang dikenakan pajak penghasilan final | (43.990) | (51.126) | *Income subject to final income tax* |
| Dividen didistribusikan oleh entitas anak | (985.306) | (2.794.963) | *Dividend distributed by subsidiaries* |
| | (2.114.827) | (2.114.827) | |
| Estimasi rugi kena pajak Perusahaan | (2.577.813) | (1.467.099) | *Estimated taxable loss of the Company* |
| **Beban pajak kini:** | | | ***Current tax expense:*** |
| Beban pajak penghasilan | | | *Income tax expense* |
| Perusahaan | - | - | *The Company* |
| Entitas anak | 572.604 | 359.738 | *Subsidiaries* |
| | 572.604 | 359.738 | |
| **Dikurangi:** | | | ***Less:*** |
| Entitas anak | | | *Subsidiaries* |
| Pajak penghasilan yang dibayar selama tahun berjalan: | (733.999) | (320.419) | *Corporate income tax paid during the year:* |
| **Estimasi utang pajak penghasilan badan Grup** | **161.395** | **39.319** | ***Estimated corporate income tax payable of the Group*** |

## 28. PERPAJAKAN (lanjutan) / *28. TAXATION (continued)*

### c. Analisa beban pajak penghasilan / *c. Analysis of corporate income tax expense*

| | 2025 | 2024 | |
|---|---|---|---|
| Pajak final: | | | *Final tax:* |
| Entitas anak | 1.652.687 | 1.615.709 | *Subsidiary* |
| Pajak penghasilan badan: | | | *Corporate income tax* |
| Entitas anak: | | | *Subsidiary:* |
| Pajak kini | 572.604 | 359.738 | *Current tax expense* |
| Manfaat pajak tangguhan | 13.746 | (95.235) | *Deferred tax benefit* |
| | **586.350** | **264.503** | |

### d. Aset pajak tangguhan, neto / *d. Deferred tax assets, net*

**Mutasi tahun 2025** / ***Movement in 2025***

| | 31 Desember/ *December 31,* 2024 | Pengaruh ke laba rugi/ *Effect to profit or loss* | Dibebankan pada pendapatan komprehensif lainnya/ *Charged to other comprehensive income* | Selisih Kurs/ *Foreign exchange* | 31 Desember/ *December 31,* 2025 | |
|---|---|---|---|---|---|---|
| **Aset pajak tangguhan, neto Perusahaan** | **-** | **-** | **-** | **-** | **-** | ***Deferred tax assets, net The Company*** |
| **Entitas anak** | | | | | | ***Subsidiaries*** |
| Liabilitas imbalan kerja | 166.981 | (7.684) | 22.567 | (6.420) | 175.444 | *Employee benefit liabilities* |
| Aset tetap | 36.529 | (6.062) | - | 10.295 | 40.762 | *Fixed assets* |
| Aset pajak tangguhan neto - entitas anak | 203.510 | (13.746) | 22.567 | 3.875 | 216.206 | *Deferred tax assets net - subsidiaries* |
| **Total** | **203.510** | **(13.746)** | **22.567** | **3.875** | **216.206** | ***Total*** |

**Mutasi tahun 2024** / ***Movement in 2024***

| | 31 Desember/ *December 31,* 2023 | Pengaruh ke laba rugi/ *Effect to profit or loss* | Dibebankan pada pendapatan komprehensif lainnya/ *Charged to other comprehensive income* | Selisih Kurs/ *Foreign exchange* | 31 Desember/ *December 31,* 2024 | |
|---|---|---|---|---|---|---|
| **Aset pajak tangguhan, neto Perusahaan** | **-** | **-** | **-** | **-** | **-** | ***Deferred tax assets, net The Company*** |
| **Entitas anak** | | | | | | ***Subsidiaries*** |
| Liabilitas imbalan kerja | 80.081 | 95.179 | (3.456) | (4.823) | 166.981 | *Employee benefit liabilities* |
| Aset tetap | 35.966 | 56 | - | 507 | 36.529 | *Fixed assets* |
| Aset pajak tangguhan neto - entitas anak | 116.047 | 95.235 | (3.456) | (4.316) | 203.510 | *Deferred tax assets net - subsidiaries* |
| **Total** | **116.047** | **95.235** | **(3.456)** | **(4.316)** | **203.510** | ***Total*** |

Penggunaan aset pajak tangguhan yang diakui Grup tergantung pada kelebihan laba fiskal pada masa mendatang atas penghasilan yang timbul dari pemulihan perbedaan temporer kena pajak yang ada. Pajak tangguhan yang tidak diakui sehubungan dengan rugi fiskal yang dapat dikompensasi dan penyisihan penurunan nilai piutang karena realisasi aset pajak tangguhan tersebut pada saat ini belum dapat dipastikan.

*The utilization of deferred tax assets recognized by the Group is dependent upon future taxable income in excess of income arising from the reversal of existing taxable temporary differences. Deferred tax assets relating to tax losses carried forward and allowance for impairment of receivables are unrecognized as realization of these deferred tax assets are presently not assured beyond reasonable doubt.*

**28. PERPAJAKAN (lanjutan)**

**e. Rekonsiliasi beban pajak penghasilan Perusahaan**

Rekonsiliasi antara taksiran beban pajak penghasilan badan yang dihitung dengan menggunakan tarif pajak yang berlaku di Indonesia dari laba sebelum pajak penghasilan badan dengan beban pajak penghasilan badan Perusahaan seperti yang tercantum dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian untuk tahun yang berakhir pada tanggal 31 Desember 2025 dan 2024 adalah sebagai berikut:

***28. TAXATION (continued)***

***e. Reconciliation of corporate income tax expense***

*The reconciliation between corporate income tax expense calculated using Indonesian tax rate of profit before corporate income tax and corporate income tax expense of the Company as shown in the consolidated statement profit or loss and other comprehensive income for the periods ended December 31, 2025 and 2024 are presented below:*

| | 2025 | 2024 | |
|---|---|---|---|
| Laba sebelum pajak final dan pajak penghasilan - konsolidasian | 5.449.333 | 14.938.245 | *Profit before final and income tax - consolidated* |
| Beban pajak penghasilan dengan tarif pajak yang berlaku di Indonesia sebesar 22% | 1.198.853 | 3.286.414 | *Tax expense at the Indonesia statutory rate* |
| Pengaruh pajak atas beda tetap : | | | *Tax effect on permanent difference:* |
| Pendapatan yang tidak dapat dikurangkan | (28.043.553) | (27.668.511) | *Non-deductible income* |
| Biaya-biaya yang tidak dapat dikurangkan | 27.431.050 | 24.646.600 | *Non-deductible expenses* |
| **Total beban pajak penghasilan, neto** | **586.350** | **264.503** | ***Total corporate income tax expense, net*** |

Pada tanggal 31 Desember 2025 dan 2024, Perusahaan memiliki akumulasi rugi fiskal sebagai berikut:

*As of December 31, 2025 and 2024, the Company has cumulative tax losses as follows:*

| | 2025 | 2024 | |
|---|---|---|---|
| Tahun yang berakhir pada: | | | *Year ended:* |
| - 2021 (kadaluarsa di 2026) | 30.081 | 30.081 | *2021 (will expire in 2026) -* |
| - 2022 (kadaluarsa di 2027) | 184.877 | 184.877 | *2022 (will expire in 2027) -* |
| - 2023 (kadaluarsa di 2028) | 2.497.181 | 2.497.181 | *2023 (will expire in 2028) -* |
| - 2024 (kadaluarsa di 2029) | 1.467.099 | 1.467.099 | *2024 (will expire in 2029) -* |
| - 2025 (kadaluarsa di 2030) | 2.577.813 | - | *2025 (will expire in 2030) -* |
| | **6.757.051** | **4.179.238** | |

**f. Administrasi**

Berdasarkan peraturan perpajakan Indonesia, Grup melaporkan pajak berdasarkan *self-assessment*.

Grup melakukan perhitungan laba/(rugi) kena pajak dan pelaporan surat pemberitahuan pajak tahunan ("SPT") sendiri. SPT konsolidasian tidak diperkenankan dalam peraturan perpajakan di Indonesia. DJP dapat menetapkan dan mengubah kewajiban pajak dalam batas waktu lima tahun sejak tanggal terutangnya pajak.

Perhitungan laba kena pajak untuk tahun 2025 hasil rekonsiliasi akan menjadi dasar dalam pengisian SPT Pajak Penghasilan Badan kepada Kantor Pajak.

***f. Administration***

*Under the taxation laws of Indonesia, the Group submits tax returns on the basis of self-assessment.*

*The Group's computes taxable income/(losses) and submits their annual tax returns ("SPT"). Consolidated SPT are not permitted under Indonesian taxation laws. DGT may assess or amend taxes within five years from the date the tax becomes due.*

*The calculation of taxable income for 2025 will be resulted from reconciliation used as the basis of its SPT Corporate Income Tax reported to Tax Office.*

## 29. KEPENTINGAN NON-PENGENDALI / *29. NON-CONTROLLING INTERESTS*

Rincian kepentingan non-pengendali atas aset neto entitas anak yang dikonsolidasikan adalah sebagai berikut:

*The details of non-controlling interests in net assets of consolidated subsidiaries are as follows:*

| | 2025 | 2024 | |
|---|---|---|---|
| PT GTS Internasional Tbk. dan entitas anak | 20.255.005 | 21.077.612 | *PT GTS Internasional Tbk. and its subsidiaries* |
| PT MCMOL Crewing International | 853.799 | 733.388 | *PT MCMOL Crewing International* |
| | **21.108.804** | **21.811.000** | |

Mutasi kepentingan non-pengendali adalah sebagai berikut:

*Movements of non-controlling interest are as follows:*

| | 2025 | 2024 | |
|---|---|---|---|
| Saldo awal | 21.811.000 | 22.568.135 | *Beginning balance* |
| Bagian atas laba, neto | 143.812 | 1.540.925 | *Share in net profit, net* |
| Tambahan kepentingan-non pengendali | 242.361 | - | *Addition of non-controlling interest* |
| Akuisisi entitas anak dari kepentingan non-pengendali | 38.374 | - | *Acquisition of subsidiary from non-controlling interest* |
| Penghasilan komprehensif lain | (145.089) | 129.649 | *Other comprehensive income* |
| Dividen yang didistribusikan | (980.120) | (2.427.709) | *Dividend distributed* |
| Selisih kurs penjabaran | (1.534) | - | *Foreign exchange translation difference* |
| **Saldo akhir** | **21.108.804** | **21.811.000** | ***Ending balance*** |

Ringkasan informasi keuangan dari entitas anak tersebut disajikan berikut ini, berdasarkan jumlah sebelum eliminasi antar-perusahaan:

*The summary of financial information of this subsidiary is provided below, based on amounts before inter-company eliminations:*

Ringkasan laporan posisi keuangan konsolidasian PT GTS Internasional Tbk dan entitas anak

*Summary of consolidated statement of financial position PT GTS Internasional Tbk and its subsidiaries*

| | 2025 | 2024 | |
|---|---|---|---|
| Aset lancar | 49.311.682 | 37.123.752 | *Current assets* |
| Aset tidak lancar | 99.972.457 | 75.759.394 | *Non-current assets* |
| Liabilitas jangka pendek | (31.729.886) | (15.077.879) | *Current liabilities* |
| Liabilitas jangka panjang | (51.390.349) | (31.455.915) | *Non-current liabilities* |
| **Total ekuitas** | **66.163.904** | **66.349.352** | ***Total equity*** |

## 29. KEPENTINGAN NON-PENGENDALI

Ringkasan informasi keuangan dari entitas anak tersebut disajikan berikut ini, berdasarkan jumlah sebelum eliminasi antar-perusahaan: (lanjutan)

Ringkasan laporan laba rugi dan penghasilan komprehensif lain konsolidasian PT GTS Interasional Tbk dan entitas anak

## *29. NON-CONTROLLING INTERESTS*

*The summary of financial information of this subsidiary is provided below, based on amounts before inter-company eliminations: (continued)*

*Summary of consolidated statement of profit or loss and other comprehensive income PT GTS Internasional Tbk and its subsidiaries*

| | 2025 | 2024 | |
|---|---|---|---|
| Pendapatan dari kontrak dengan pelanggan | 34.700.976 | 32.153.797 | *Revenue from contracts with customers* |
| Beban pokok pendapatan | (27.973.726) | (19.919.146) | *Cost of revenue* |
| **Laba bruto** | **6.727.250** | **12.234.651** | ***Gross profit*** |
| Beban usaha: | | | *Operating expenses:* |
| Umum dan administrasi | (5.045.978) | (3.971.395) | *General and administrative* |
| Pendapatan/(beban) operasi lainnya, neto | 452.963 | (327.793) | *Other operating income/ (expenses), net* |
| **Total beban usaha** | **(4.593.015)** | **(4.299.188)** | ***Total operating expenses*** |
| **Laba usaha** | **2.134.235** | **7.935.463** | ***Operating income*** |
| Pendapatan keuangan | 1.838.817 | 1.454.099 | *Finance income* |
| Biaya keuangan | (2.162.445) | (1.723.170) | *Finance cost* |
| Bagian laba neto dari entitas asosiasi | 554.335 | 496.495 | *Equity in net income of of subsidiary shares* |
| **Laba sebelum pajak final dan pajak penghasilan badan** | **2.364.942** | **8.162.887** | ***Profit before final and corporate income tax*** |
| Beban pajak final | (545.487) | (508.921) | *Final tax expense* |
| **Laba sebelum pajak penghasilan** | **1.819.455** | **7.653.966** | ***Profit before income tax*** |
| Beban pajak penghasilan | (297.822) | (110.308) | *Income tax expense* |
| **Laba tahun berjalan** | **1.521.633** | **7.543.658** | ***Profit for the year*** |
| Penghasilan komprehensif lain | (969.442) | 848.430 | *Other comprehensive income* |
| **Total penghasilan komrepehensif tahun berjalan** | **552.191** | **8.392.088** | ***Total comprehensive income for the year*** |

Ringkasan laporan posisi keuangan PT MCMOL Crewing International

*Summary of statement of financial position PT MCMOL Crewing International*

| | 2025 | 2024 | |
|---|---|---|---|
| Aset lancar | 2.288.697 | 1.392.547 | *Current assets* |
| Aset tidak lancar | 329.144 | 373.716 | *Non-current assets* |
| Liabilitas jangka pendek | (774.559) | (147.905) | *Current liabilities* |
| Liabilitas jangka panjang | (152.211) | (175.513) | *Non-current liabilities* |
| **Total ekuitas** | **1.691.071** | **1.442.845** | ***Total equity*** |

## 29. KEPENTINGAN NON-PENGENDALI (lanjutan)

Ringkasan informasi keuangan dari entitas anak tersebut disajikan berikut ini, berdasarkan jumlah sebelum eliminasi antar-perusahaan: (lanjutan)

Ringkasan laporan laba rugi dan penghasilan komprehensif lain PT MCMOL Crewing International

## *29. NON-CONTROLLING INTERESTS (continued)*

*The summary of financial information of this subsidiary is provided below, based on amounts before inter-company eliminations: (continued)*

*Summary of statement of profit or loss and other comprehensive income PT MCMOL Crewing International*

| | 2025 | 2024 | |
|---|---|---|---|
| Pendapatan dari kontrak dengan pelanggan | 859.135 | 602.174 | *Revenue from contracts with customers* |
| Beban usaha: | | | *Operating expenses:* |
| Umum dan administrasi | (550.797) | (438.839) | *General and administrative* |
| Pendapatan lainnya | 35.230 | 115.511 | *General and administrative* |
| **Laba usaha** | **343.568** | **278.846** | ***Operating income*** |
| Pendapatan keuangan | 42.230 | 11.821 | *Finance income* |
| Biaya keuangan | (13.941) | (19.955) | *Finance cost* |
| **Laba sebelum pajak penghasilan** | **371.857** | **270.712** | ***Profit before income tax*** |
| Beban pajak penghasilan | (65.237) | - | *Income tax expense* |
| **Laba tahun berjalan** | **306.620** | **270.712** | ***Profit for the year*** |
| Penghasilan komprehensif lain | - | - | *Other comprehensive income* |
| **Total penghasilan komrepehensif tahun berjalan** | **306.620** | **270.712** | ***Total comprehensive income for the year*** |

## 30. LABA PER SAHAM DASAR

## *30. EARNINGS PER SHARE*

| | 2025 | 2024 | |
|---|---|---|---|
| Laba neto yang dapat diatribusikan kepada pemilik entitas induk untuk perhitungan laba neto per saham dasar | 3.066.484 | 11.517.108 | *Net profit attributable to the equity holders of parent entity for computation of basic earnings per share* |
| Total rata-rata tertimbang saham beredar (lembar) | 18.046.546.633 | 18.046.514.360 | *Weighted average numbers of shares outstanding (shares)* |
| **Laba per saham dasar** | **0,0002** | **0,0006** | ***Earnings per share*** |

Perusahaan tidak mempunyai efek berpotensi saham biasa yang bersifat dilutif pada tanggal 31 Desember 2025 dan 2024, dan oleh karenanya, laba per saham dilusian tidak dihitung dan disajikan pada laporan laba rugi komprehensif konsolidasian.

*The Company has no outstanding dilutive potential ordinary shares as of December 31, 2025 and 2024, and accordingly, no diluted earnings per share is calculated and presented in the consolidated statement of comprehensive income.*

## 31. MODAL SAHAM / *31. SHARE CAPITAL*

Rincian modal disetor Perusahaan dengan nilai nominal Rp100 (angka penuh) per saham pada tanggal 31 Desember 2025 dan 2024.

*Details of the Company's paid up capital of par value of Rp100 (full amount) per share as at December 31, 2025 and 2024.*

**31 Desember 2025 / *December 31, 2025***

| Pemegang saham / *Shareholders* | Jumlah saham/ *Number of shares* | Nilai dalam Ribuan Rupiah/ *Value in thousand of Rupiah* | Persentase kepemilikan/ *Percentage ownership* | |
|---|---|---|---|---|
| PT Humpuss Intermoda Transportasi Tbk | 13.805.172.800 | 1.380.517.280 | 76,50% | *PT Humpuss Intermoda Transportasi Tbk* |
| PT Humpuss Transportasi Kimia | 1.533.945.000 | 153.394.500 | 8,50% | *PT Humpuss Transportasi Kimia* |
| Koperasi Karyawan Bhakti Samudra | 330.000 | 33.000 | 0,00% | *Koperasi Karyawan Bhakti Samudra* |
| Masyarakat (masing-masing dengan kepemilikan kurang dari 5%) | 2.707.450.225 | 270.745.022 | 15,00% | *Public (each less than 5% ownership interests)* |
| | 18.046.898.025 | 1.804.689.802 | 100% | |
| *Setara dengan | | AS$120.393.825 | | *Equivalent to** |

**31 Desember 2024 / *December 31, 2024***

| Pemegang saham / *Shareholders* | Jumlah saham/ *Number of shares* | Nilai dalam Ribuan Rupiah/ *Value in thousand of Rupiah* | Persentase kepemilikan/ *Percentage ownership* | |
|---|---|---|---|---|
| PT Humpuss Intermoda Transportasi Tbk | 13.805.172.800 | 1.380.517.280 | 76,50% | *PT Humpuss Intermoda Transportasi Tbk* |
| PT Humpuss Transportasi Kimia | 1.533.945.000 | 153.394.500 | 8,50% | *PT Humpuss Transportasi Kimia* |
| Koperasi Karyawan Bhakti Samudra | 330.000 | 33.000 | 0,00% | *Koperasi Karyawan Bhakti Samudra* |
| Masyarakat (masing-masing dengan kepemilikan kurang dari 5%) | 2.707.066.560 | 270.706.656 | 15,00% | *Public (each less than 5% ownership interests)* |
| | 18.046.514.360 | 1.804.651.436 | 100% | |
| *Setara dengan | | AS$120.391.500 | | *Equivalent to** |

### a. Penyisihan saldo laba / *a. Appropriation of retained earnings*

Berdasarkan Undang-Undang No. 40 Tahun 2007 tentang Perseroan Terbatas, Perusahaan wajib menyisihkan dari laba neto setiap tahun buku untuk cadangan. Penyisihan cadangan tersebut dilakukan sampai dengan paling sedikit 20% dari jumlah modal yang ditempatkan dan disetor.

*Based on Law No. 40 Year 2007 on Limited Liability Companies, the Company is required to allocate from its net profit every financial year as a reserve fund. The reserve fund should be provided until at minimum 20% of the issued and paid-up capital.*

Sampai dengan tanggal 31 Desember 2025, Perusahaan telah melakukan pencadangan umum sebesar AS$20.000.

*Until December 31, 2025, the Company has provided general reserve of US$20,000.*

## 31. MODAL SAHAM / *31. SHARE CAPITAL*

### b. Pelaksanaan waran / *b. Exercise or warrant*

Perusahaan juga menerbitkan Waran Seri I sebanyak-banyaknya 1.353.500.000. Pada tahun 2024, jumlah waran yang dikonversi sebanyak 64.360 dengan harga pelaksanaan sebesar Rp200 per saham.

*The Company also issued Series I Warrants of a maximum of 1,353,500,000. In 2024, the number of converted warrants is 64,360 with an exercise price of Rp200 per share.*

Sampai dengan 31 Desember 2025, seluruh jumlah waran yang sudah dikonversi sebanyak 448.025.

*Up to December 31, 2025, the total number of converted warrants is 448,025.*

## 32. TAMBAHAN MODAL DISETOR / *32. ADDITIONAL PAID-IN CAPITAL*

Rincian tambahan modal disetor adalah sebagai berikut:

*The details of additional paid-in capital are as follows:*

| | 2025 | 2024 | |
|---|---|---|---|
| Selisih nilai transaksi restrukturisasi entitas sepengendali | | | *Difference in value of restructuring transactions between entities under common control* |
| PT Hateka Trans Internasional | (32.607.822) | (32.607.822) | *PT Hateka Trans Internasional* |
| PT GTSI Energy Nusantara | (10.349.444) | (10.349.444) | *PT GTSI Energy Nusantara* |
| PT Humpuss Transportasi Curah | (5.835.253) | (5.835.253) | *PT Humpuss Transportasi Curah* |
| PT GTS Internasional Tbk | (2.237.753) | (2.237.753) | *PT GTS Internasional Tbk* |
| PT LIS Internasional | 1.140.448 | 1.140.448 | *PT LIS Internasional* |
| Pelaksanaan waran | 2.730 | 405 | *Exercise of warrant* |
| Biaya emisi saham (Catatan 3v) | (1.166.302) | (1.166.302) | *Issuance costs of share capital (Notes 3v)* |
| Lainnya | (29.097) | (29.097) | *Others* |
| | **(51.082.493)** | **(51.084.818)** | |

Efektif pada tanggal 31 Desember 2022, Perusahaan melakukan penggabungan usaha dengan PT Hateka Trans International ("HTI") dimana Perusahaan menjadi entitas yang menerima penggabungan sedangkan HTI bubar demi hukum. Penggabungan usaha Perusahaan dan HTI ini menimbulkan selisih nilai transaksi restrukturisasi entitas sepengendali sebesar AS$32.607.822.

*The merger between the Company and PT Hateka Trans International ("HTI") was effective on December 31, 2022, with the Company as the surviving entity and HTI being dissolved by the law. The merger between the Company and HTI has resulted in difference in value of restructuring transactions between entities under common control amounting to US$32,607,822.*

Selisih nilai transaksi restrukturisasi entitas sepengendali - PT LIS Internasional merupakan selisih antara imbalan yang dialihkan dan nilai buku pada saat akuisisi, sebesar AS$1.140.448.

*Difference in value of restructuring transactions between entities under common control - PT LIS Internasional represents the difference between consideration transferred and book value amounted to US$1,140,448.*

Selisih nilai transaksi restrukturisasi entitas sepengendali - PT GTSI Energy Nusantara merupakan selisih antara imbalan yang dialihkan dan nilai buku pada saat akuisisi, sebesar AS$10.349.444.

*Difference in value of restructuring transactions between entities under common control - GTSI Energy Nusantara represents the difference between consideration transferred and book value amounted to US$10,349,444.*

## 32. TAMBAHAN MODAL DISETOR (lanjutan) / *32. ADDITIONAL PAID-IN CAPITAL (continued)*

Selisih nilai transaksi restrukturisasi entitas sepengendali - PT Humpuss Transportasi Curah merupakan selisih antara imbalan yang dialihkan dan nilai buku pada saat akuisisi, sebesar AS$5.835.253.

*Difference in value of restructuring transactions between entities under common control - PT Humpuss Transportasi Curah represents the difference between consideration transferred and book value amounted to US$5,835,253.*

Selisih nilai transaksi restrukturisasi entitas sepengendali - PT GTS Internasional Tbk. (GTSI) merupakan selisih antara harga pembelian dan nilai buku Kapal ST Eka Putra pada tanggal efektif transaksi jual beli dengan Cometco Shipping Inc. ("CSI"), yang sebelumnya merupakan entitas sepengendali, sebesar AS$2.237.753.

*Difference in value of restructuring transactions between entities under common control - PT GTS Internasional Tbk. ("GTSI") represents the difference between purchase consideration and book value of ST Eka Putra Vessel at the effective date of the sale and purchase transaction with Cometco Shipping Inc. ("CSI"), previously an under common control entity, amounted to US$2,237,753.*

## 33. SELISIH NILAI TRANSAKSI DENGAN PIHAK NON-PENGENDALI / *33. DIFFERENCE IN THE VALUE OF TRANSACTION WITH NON-CONTROLLING INTEREST*

Rincian selisih nilai transaksi dengan pihak non-pengendali adalah sebagai berikut:

*The details of difference in value of transactions with non-controlling interest are as follows:*

| | 2025 | 2024 | |
|---|---|---|---|
| Perubahan kepemilikan kepentingan non-pengendali pada: | | | *Changes in ownership interest of non-controlling interest* |
| - PT GTS Internasional Tbk. | (9.922.851) | (9.961.225) | *PT GTS Internasional Tbk -* |
| - PT Hikmah Sarana Bahari | (448.271) | (448.271) | *PT Hikmah Sarana Bahari -* |
| - PT LIS Internasional | 444.455 | 444.455 | *PT LIS Internasional -* |
| | **(9.926.667)** | **(9.965.041)** | |

## 34. PENGHASILAN KOMPREHENSIF LAIN / *34. OTHER COMPREHENSIVE INCOME*

Akun ini merupakan selisih kurs yang timbul dari penjabaran laporan keuangan konsolidasian pada saat perubahan mata uang fungsional Perusahaan efektif mulai 31 Desember 2025, pengukuran kembali atas program imbalan pasti, dan laba/(rugi) dari entitas asosiasi dengan rincian sebagai berikut:

*This account represents foreign exchange differences resulting from translation of consolidated financial statements in respect of the change of the Company's functional currency effectively from December 31, 2025, remeasurement of defined benefit plan, and gain/(loss) of associated company with detail as follow:*

| | Selisih kurs Penjabaran/ *Foreign exchange translation* | Pengukuran kembali imbalan pasti/ *Remeasurement of defined benefit plan* | Bagian laba/(rugi) neto dari entitas asosiasi/*Equity in net gain/(loss) of associated company* | Total/ *Total* | |
|---|---|---|---|---|---|
| **Saldo 31 Desember 2023** | **(1.624.308)** | **(22.559)** | **1.567.876** | **(78.991)** | ***Balance December 31, 2023*** |
| Perubahan penghasilan komprehensif lain periode berjalan | (1.933.398) | 103.013 | 723.303 | (1.107.082) | *Changes in other comprehensive income for the period* |
| **Saldo 31 Desember 2024** | **(3.557.706)** | **80.454** | **2.291.179** | **(1.186.073)** | ***Balance December 31, 2024*** |
| Perubahan penghasilan komprehensif lain periode berjalan | (759.605) | (211.788) | (809.441) | (1.780.834) | *Changes in other comprehensive income for the period* |
| **Saldo 31 Desember 2025** | **(4.317.311)** | **(131.334)** | **1.481.738** | **(2.966.907)** | ***Balance December 31, 2025*** |

## 35. DIVIDEN

### Perusahaan

Berdasarkan Rapat Umum Pemegang Saham Tahunan ("RUPST") untuk tahun buku 2024 yang telah disahkan dalam Akta Notaris Dr. Christina Dwi Utami, S.H., M.Hum., M.Kn. No. 118 tanggal 20 Mei 2025, para pemegang saham menyetujui pembagian dividen tunai sebesar Rp18.046.483.948 (setara dengan AS$1.116.562) atau setara dengan Rp1 per lembar saham yang telah dibayarkan oleh Perusahaan kepada para pemegang saham pada tanggan 12 Juli 2025.

Berdasarkan Rapat Umum Pemegang Saham Tahunan ("RUPST") untuk tahun buku 2023 yang telah disahkan dalam Akta Notaris Dr. Putra Hutomo, S.H., M.Kn., No. 8 tanggal 14 Juni 2024, para pemegang saham menyetujui pembagian dividen tunai sebesar Rp18.046.483.948 (setara dengan AS$1.185.786) atau setara dengan Rp1 per lembar saham yang telah dibayarkan oleh Perusahaan kepada para pemegang saham pada tanggan 12 Juli 2024.

### Entitas-entitas anak

Berdasarkan Keputusan Sirkuler Pemegang Saham PT Bhaskara Inti Samudera ("BIS"), entitas anak, yang diadakan pada tanggal 30 Juni 2025, para pemegang saham menyetujui, antara lain penyisihan cadangan wajib minimum dari laba ditahan tahun buku 2024 sebesar AS$10.000. Pemegang saham juga menyetujui pembagian dividen tunai untuk tahun buku 2024 adalah sebesar AS$2.000.000 yang dibagikan pada Juli 2025. Dividen sebesar AS$980.000 didistribusi kepada pihak non-pengendali (Catatan 35).

Berdasarkan Keputusan Sirkuler Pemegang Saham BIS yang diadakan pada tanggal 21 Mei 2024, para pemegang saham menyetujui, antara lain penyisihan cadangan wajib minimum dari laba ditahan tahun buku 2023 sebesar AS$10.000. Pemegang saham juga menyetujui pembagian dividen tunai untuk tahun buku 2023 adalah sebesar AS$2.500.000 yang dibagikan pada Mei 2024. Dividen sebesar AS$1.225.000 didistribusi kepada pihak non-pengendali (Catatan 35).

## *35. DIVIDENDS*

### *The Company*

*Based on Annual General Meeting of Shareholders ("AGMS") for the financial year 2023 which has been legalized by Dr. Christina Dwi Utami, S.H., M.Hum., M.Kn. Notarial Deed No. 188 dated May 20, 2025, the shareholders approved cash dividend distribution amounting to Rp18,046,483,948 (equivalent to US$1,116,562) equivalent with Rp1 per share which had been paid by the Company to the shareholders on July 12, 2025.*

*Based on Annual General Meeting of Shareholders ("AGMS") for the financial year 2023 which has been legalized by Dr. Putra Hutomo, S.H., Notarial Deed No. 8 dated June 14, 2024, the shareholders approved cash dividend distribution amounting to Rp18,046,483,948 (equivalent to US$1,185,786) equivalent with Rp1 per share which had been paid by the Company to the shareholders on July 12, 2024.*

### *Subsidiaries*

*Based on the Circular Resolution of Shareholders of Meeting of PT Bhaskara Inti Samudera ("BIS"), a subsidiary, held on June 30, 2025, the shareholders, among others, approve the minimum mandatory reserve allowance from retained earnings for the 2024 financial year of US$10,000. The shareholders also approved the distribution of cash dividends for fiscal year 2024 of US$2,000,000 which were distributed in July 2025. The dividend amounting to US$980,000 is distributed to non-controlling parties (Note 35).*

*Based on BIS Circular Resolution of Shareholders of Meeting held on May 21, 2024, the shareholders, among others, approve the minimum mandatory reserve allowance from retained earnings for the 2023 financial year of US$10,000. The shareholders also approved the distribution of cash dividends for fiscal year 2023 of US$2,500,000 which were distributed in May 2024. The dividend amounting to US$1,225,000 is distributed to non-controlling parties (Note 35).*

## 36. SALDO DAN TRANSAKSI DAN DENGAN PIHAK-PIHAK BERELASI

Perusahaan merupakan bagian dari suatu Grup, dan sebagaimana djelaskan di bawah, dalam menjalankan operasinya berhubungan dan melakukan transaksi dengan pihak-pihak berelasi.

Transaksi dengan pihak berelasi dilakukan dengan persyaratan dan kondisi yang disepakati masing-masing pihak.

## *36. BALANCES AND TRANSACTIONS WITH RELATED PARTIES*

*The Company is part of a business group, as explained below, and enters into transactions with related parties in its operations.*

*Transactions with related parties are entered under normal terms and conditions agreed by each parties.*

- **Sifat transaksi dan hubungan dengan pihak berelasi**
- ***Nature of transactions and relationships with related parties***

| Sifat Hubungan/*Relationship* | Pihak-pihak berelasi/ *Related parties* | Transaksi/*Transactions* |
|---|---|---|
| Entitas dengan kontrol signifikan atas HIT/ *Entity with significant influence over HIT* | PT Humpuss | Jasa transportasi kimia dan pembayaran biaya operasional/*Chemicals cargo transportation and payments of operational expenses* |
| Entitas induk terakhir/*Ultimate parent* | PT Humpuss Intermoda Transportasi Tbk. ("HIT") | Penggantian biaya operasional, sewa kapal, pinjaman, dan beban bunga/*Payments of reimbursement of operational expense, vessel rental expense, loan, and interest expense* |
| Entitas di bawah sepengendali HIT/*Entities under common control of HIT* | PT Humpuss Transportasi Kimia | Jasa transportasi kimia dan pembayaran biaya operasional/*Chemicals cargo transportation and payments of operational expense* |
| | PT LIS Internasional | Pembayaran biaya operasional/ *Payments of operational expense* |
| | PT Jawa Satu Regas | Pinjaman dan pendapatan bunga/*Loan and interest income* |
| Pihak berelasi lainnya/ *Other related parties* | PT Wisma Purnayudha Putra | Biaya sewa kantor/*Office rental cost* |
| | PT Humpuss Trading | Pembelian bunker kapal/*Purchase of ship bunker* |
| | Koperasi Karyawan Bhakti Samudra | Biaya operasional/*IOperational cost* |
| Entitas ventura bersama/*joint venture entity* | PT Solusi Prisma Metana | Biaya pergantian/*Reimbursement claim* |

- **Transaksi signifikan dengan pihak-pihak bereleasi**
- ***Significant transactions with related parties***

| | 2025 | 2024 | |
|---|---|---|---|
| **Pendapatan dari kontrak dengan pelanggan (Catatan 38)** | | | ***Revenue from contracts with*** **customer (Note 38)** |
| Entitas dengan pengaruh signifikan atas HIT | | | *Entity with significant influence over HIT* |
| PT Humpuss | 17.340.344 | 16.190.154 | *PT Humpuss* |
| Entitas di bawah sepengendali HIT | | | *Entities under common control of HIT* |
| PT Humpuss Transportasi Kimia | - | 1.150.809 | *PT Humpuss Transportasi Kimia* |
| PT LIS Internasional | 15.258 | 19.665 | *PT LIS Internasional* |
| Entitas asosiasi | | | *Associated entity* |
| PT Jawa Satu Regas | 176.507 | 154.198 | *PT Jawa Satu Regas* |
| | **17.532.109** | **17.514.826** | |
| Sebagai persentase terhadap total pendapatan dari kontrak dengan pelanggan konsolidasian | **13,68%** | **13,62%** | *As percentage of total consolidated revenue from contracts with customer* |

## 36. SALDO DAN TRANSAKSI DAN DENGAN PIHAK-PIHAK BERELASI (lanjutan)

## *36. BALANCES AND TRANSACTIONS WITH RELATED PARTIES (continued)*

- **Sifat transaksi dan hubungan dengan pihak berelasi**
- ***Nature of transactions and relationships with related parties***

| | 2025 | 2024 | |
|---|---|---|---|
| **Beban pokok pendapatan (Catatan 40)** | | | ***Cost of revenue (Note 40)*** |
| Pihak berelasi lainnya | | | *Other related party* |
| PT Humpuss Trading | **22.693.418** | **20.386.507** | *PT Humpuss Trading* |
| Sebagai persentase terhadap total beban pokok pendapatan konsolidasian | **22,52%** | **21,12%** | *As percentage of total consolidated cost of revenue* |
| **Beban umum dan administrasi** | | | ***General and administrative expense*** |
| Pihak berelasi lainnya | | | *Other related party* |
| PT Wisma Purnayudha Putra | **303.170** | **359.069** | *PT Wisma Purnayudha Putra* |
| Sebagai persentase terhadap total umum dan administrasi konsolidasian | **1,95%** | **2,53%** | *As percentage of total consolidated general and administrative* |
| **Pendapatan bunga** | | | ***Interest income*** |
| Entitas asosiasi | | | *Associated entity* |
| PT Jawa Satu Regas | **966.420** | **906.073** | *PT Jawa Satu Regas* |
| Sebagai persentase terhadap total pendapatan bunga konsolidasian | **42,43%** | **45,61%** | *As percentage of total consolidated interest income* |

- **Saldo dengan pihak-pihak berelasi**
- ***Balances with related parties***

| | 2025 | 2024 | |
|---|---|---|---|
| **Piutang usaha (Catatan 7)** | | | ***Trade receivables (Note 7)*** |
| Entitas dengan pengaruh signifikan atas HIT | | | *Entity with significant influence over HIT* |
| PT Humpuss | 1.776.618 | 1.784.367 | *PT Humpuss* |
| Sebagai persentase terhadap total aset konsolidasian | **0,51%** | **0,59%** | *As percentage of total consolidated assets* |

Saldo piutang usaha kepada pihak berelasi pada akhir tahun tidak dijaminkan. Tidak ada surat jaminan yang diberikan maupun diterima untuk piutang usaha pihak berelasi. Berdasarkan penilaian atas kerugian kredit ekspektasian atas saldo akun piutang usaha pada akhir tahun, Manajemen berkeyakinan bahwa tidak diperlukan penyisihan penurunan nilai piutang usaha pihak berelasi.

*Outstanding balances of trade receivables at year-end are unsecured. There have been no guarantees provided or received for any trade receivables from related parties - current. Based on the assessment of expected credit losses on trade receivable at the end of the year, Management believes that an allowance for impairment of trade receivables is not considered necessary.*

## 36. SALDO DAN TRANSAKSI DAN DENGAN PIHAK-PIHAK BERELASI (lanjutan)

## *36. BALANCES AND TRANSACTIONS WITH RELATED PARTIES (continued)*

- **Saldo dengan pihak-pihak berelasi**
- ***Balances with related parties***

| | 2025 | 2024 | |
|---|---|---|---|
| **Piutang dari pihak berelasi** | | | ***Due from related parties*** |
| Entitas induk terakhir | | | *Ultimate parent entity* |
| PT Humpuss Intermoda Transportasi Tbk. | 2.568.305 | 2.030.600 | *PT Humpuss Intermoda Transportasi Tbk.* |
| Entitas dengan pengaruh signifikan atas HIT | | | *Entity with significant influence over HIT* |
| PT Humpuss | 2.796 | - | *PT Humpuss* |
| Entitas di bawah sepengendali HIT | | | *Entities under common control of HIT* |
| PT Humpuss Transportasi Kimia | 9.088.764 | 9.128.451 | *PT Humpuss Transportasi Kimia* |
| PT LIS Internasional | 4.971.937 | 4.965.726 | *PT LIS Internasional* |
| Entitas asosiasi | | | *Associated entity* |
| PT Jawa Satu Regas | 5.887.515 | 4.979.759 | *PT Jawa Satu Regas* |
| Entitas ventura bersama | | | *Joint venture entity* |
| PT Solusi Prisma Metana | 120.933 | - | *PT Solusi Prisma Metana* |
| Pihak berelasi lainnya | | | *Other related party* |
| Koperasi Karyawan Bhakti Samudra | 9.415 | - | *Koperasi Karyawan Bhakti Samudra* |
| | **22.649.665** | **21.104.536** | |
| Sebagai persentase terhadap total aset konsolidasian | **6,54%** | **7,02%** | *As percentage of total consolidated assets* |

Piutang kepada pihak berelasi merupakan piutang atas transaksi dana talangan untuk kegiatan operasional dan piutang bunga pinjaman. Saldo piutang kepada pihak berelasi pada akhir tahun tidak dijaminkan. Tidak ada surat jaminan yang diberikan maupun diterima untuk piutang pihak berelasi - lancar. Berdasarkan penilaian atas kerugian kredit ekspektasian atas saldo akun piutang kepada pihak berelasi pada akhir tahun, Manajemen berkeyakinan bahwa tidak diperlukan penyisihan penurunan nilai piutang usaha pihak berelasi.

*Due from related parties represent receivable from reimbursement for operational expense and loan interest receivables. Outstanding balance of due from related parties at year-end are unsecured. There have been no guarantees provided or received for any trade receivables from related parties - current. Based on the assessment of expected credit losses on due from related parties at the end of the year, Management believes that an allowance for impairment of due from related parties is not considered necessary.*

| | 2025 | 2024 | |
|---|---|---|---|
| **Utang usaha (Catatan 17)** | | | ***Trade payables (Notes 17)*** |
| Entitas induk terakhir | | | *Ultimate parent entity* |
| PT Humpuss Intermoda Transportasi Tbk. | 36.465 | - | *PT Humpuss Intermoda Transportasi Tbk.* |
| Entitas dengan pengaruh signifikan atas HIT | | | *Entity with significant influence over HIT* |
| PT Humpuss | 123.193 | 128.310 | *PT Humpuss* |
| Entitas di bawah sepengendali HIT | | | *Entity under common control of HIT* |
| PT LIS Internasional | 1.274.394 | 3.180.995 | *PT LIS Internasional* |
| Pihak berelasi lainnya | | | *Other related party* |
| PT Humpuss Trading | 11.397.948 | 6.713.114 | *PT Humpuss Trading* |
| Koperasi Karyawan Bhakti Samudra | 74.159 | 14.433 | *Koperasi Karyawan Bhakti Samudra* |
| PT Wisma Purnayudha Putra | 3.611 | 3.750 | *PT Wisma Purnayudha Putra* |
| | **12.909.770** | **10.040.602** | |
| Sebagai persentase terhadap total liabilitas konsolidasian | **7,45%** | **7,90%** | *As percentage of total consolidated liabilities* |

## 36. SALDO DAN TRANSAKSI DAN DENGAN PIHAK-PIHAK BERELASI (lanjutan) / *BALANCES AND TRANSACTIONS WITH RELATED PARTIES (continued)*

- **Saldo dengan pihak-pihak berelasi (lanjutan)** / ***Balances with related parties (continued)***

| | 2025 | 2024 | |
|---|---|---|---|
| **Liabilitas kontrak (Catatan 21)** | | | ***Contract liabilities (Notes 21)*** |
| Entitas asosiasi | | | *Associated entity* |
| PT Jawa Satu Regas | 694.338 | 248.160 | *PT Jawa Satu Regas* |
| Sebagai persentase terhadap total aset konsolidasian | **0,40%** | **0,19%** | *As percentage of total consolidated assets* |
| **Pinjaman kepada pihak berelasi** | | | ***Loan to a related party*** |
| Entitas asosiasi | | | *Associated entity* |
| PT Jawa Satu Regas | 9.722.000 | 9.722.000 | *PT Jawa Satu Regas* |
| Sebagai persentase terhadap total aset konsolidasian | **2,81%** | **3,23%** | *As percentage of total consolidated assets* |

Pinjaman kepada PT Jawa Satu Regas dikenakan bunga sebesar 4,3% per tahun sampai tanggal operasi komersial dari konstruksi FSRU, dan bunga sebesar 8% per tahun kemudian. pinjaman ini akan jatuh tempo pada Oktober 2039 (Catatan 44b).

*The loan to PT Jawa Satu Regas has interest at the rate of 4.3% per annum in arrears until scheduled commercial operation date of FSRU construction, and at the rate of 8% per annum thereafter. The loan will mature in October 2039 (Note 44b).*

- **Kompensasi manajemen kunci** / ***Key Management compensation***

| | 2025 | 2024 | |
|---|---|---|---|
| Direksi | | | *Directors* |
| Imbalan kerja jangka pendek (2025: Rp6.874 juta; 2024: Rp6.916 juta) | 416.477 | 427.915 | *Short-term employee benefits (2025: Rp6,874 million; 2024: Rp6,916 million)* |
| Komisaris | | | *Commissioners* |
| Imbalan kerja jangka pendek (2025: Rp2.944 juta; 2024: Rp2.956 juta) | 178.399 | 182.898 | *Short-term employee benefits (2025: Rp2,944 million; 2024: Rp2,909 million)* |
| | **594.876** | **610.813** | |
| Sebagai persentase terhadap total umum dan administrasi konsolidasian | **3,82%** | **5,06%** | *As percentage of total consolidated general and administrative* |

## 37. ASET DAN LIABILITAS MONETER DALAM MATA UANG ASING

## *37. MONETARY ASSETS AND LIABILITIES IN FOREIGN CURRENCIES*

| | | Mata Uang Asing/ *Foreign Currencies* | Setara dengan/ *Equivalent to* Dolar AS/ *US Dollar* | |
|---|---|---|---|---|
| **31 Desember 2025** | | | | ***December 31, 2025*** |
| **Aset** | | | | ***Assets*** |
| Kas dan setara kas | Rp(*) | 532.976 | 31.758.797 | *Cash and cash equivalents* |
| | SG$ | 18.783 | 14.674 | |
| | EUR | 748 | 880 | |
| Dana yang dibatasi penggunaannya | Rp(*) | 38.967 | 2.321.942 | *Restricted funds* |
| Piutang usaha, neto: | | | | *Trade receivables, net:* |
| - pihak-pihak ketiga | Rp(*) | 416.888 | 26.132.777 | *third parties -* |
| - pihak berelasi | Rp(*) | 29.815 | 1.766.618 | *related parties -* |
| Piutang dari pihak berelasi lainnya | Rp(*) | 225.571 | 13.956.854 | *Due from related parties, net* |
| | SG$ | 52.526 | 38.737 | |
| Piutang lain-lain | Rp(*) | 6.277 | 388.391 | *Other receivable* |
| Uang Jaminan | Rp(*) | 1.431 | 88.549 | *Refundable deposit* |
| Total aset | Rp(*) | 1.281.925 | 78.099.540 | *Total assets* |
| | SG$ | 71.309 | 53.411 | |
| | EUR | 748 | 880 | |
| **Utang** | | | | ***Liabilities*** |
| Utang usaha - pihak-pihak ketiga | Rp(*) | 174.384 | 14.910.675 | *Trade payables - third parties* |
| - pihak-pihak ketiga | SG$ | 3.275 | 2.107 | *third parties -* |
| | JP¥ | 179.916 | 140.105 | |
| | EUR | 91.712 | 107.950 | |
| - pihak berelasi | Rp(*) | 216.652 | 13.405.009 | *related parties -* |
| Utang lain-lain | Rp(*) | 28.381 | 1.756.034 | *Other payables* |
| Beban yang masih harus dibayar | Rp(*) | 25.205 | 1.559.535 | *Accrued expenses* |
| Liabilitas imbalan | | | | *Short-term employee* |
| kerja jangka pendek | Rp(*) | 395 | 23.536 | *benefits liabilities* |
| Liabilitas sewa | Rp(*) | 95.277 | 5.895.099 | *Lease liabilities* |
| Utang pembiayaan konsumen | Rp(*) | 6.384 | 395.012 | *Consumer finance lease* |
| Pinjaman bank jangka pendek | Rp(*) | 142.702 | 8.829.481 | *Short-term bank loans* |
| Pinjaman bank jangka panjang | Rp(*) | 635.178 | 39.300.694 | *Long-term bank loans* |
| Total liabilitas | Rp(*) | 1.324.558 | 86.075.075 | *Total liabilities* |
| | SG$ | 3.275 | 2.107 | |
| | JP¥ | 179.916 | 140.105 | |
| | EUR | 91.712 | 107.950 | |
| **Aset Neto** | Rp(*) | (109.236) | (7.975.535) | ***Net Assets*** |
| | SG$ | 68.034 | 51.304 | |
| | JP¥ | (179.916) | (1.140) | |
| | EUR | (90.964) | (107.070) | |
| | | | **(8.171.406)** | |

* Dalam jutaan Rupiah

** In million of Rupiah*

Apabila nilai tukar pada tanggal 31 Desember 2025 digunakan untuk menyajikan kembali saldo aset dan liabilitas moneter dalam mata uang asing pada tanggal 9 Juni 2026, aset neto di atas akan turun sekitar AS$2.106.710.

*If the exchange rate on December 31, 2025 been used to restate the balances of monetary assets and liabilities in foreign currencies as of June 9, 2026, the above foreign currency denominated net assets would have decreased by approximately US$2.106,710.*

## 38. PENDAPATAN DARI KONTRAK DENGAN PELANGGAN / *38. REVENUE FROM CONTRACTS WITH CUSTOMERS*

Rincian pendapatan dari kontrak dengan pelanggan menurut pelanggan adalah sebagai berikut:

*The details of revenue from contracts with customers by customer are as follows:*

| | 2025 | 2024 | |
|---|---|---|---|
| Pihak-pihak ketiga | 110.617.853 | 110.166.419 | *Third parties* |
| Pihak-pihak berelasi (Catatan 36) | 17.532.109 | 17.514.826 | *Related parties (Note 36)* |
| **Total pendapatan dari kontrak dengan pelanggan** | **128.149.962** | **127.681.245** | ***Total revenue from contracts with customers*** |

Pendapatan dari kontrak dengan pelanggan menurut jenis jasa yang diberikan adalah sebagai berikut:

*Revenue from contracts with customers based on services rendered is as follows:*

| | 2025 | 2024 | |
|---|---|---|---|
| Jasa sewa kapal: | | | *Chartered vessel services:* |
| Bahan kimia | 41.871.779 | 41.522.700 | *Chemicals* |
| Minyak mentah dan bahan bakar minyak | 40.903.087 | 40.547.019 | *Crude oil and fuel oil* |
| Gas alam cair | 33.971.819 | 31.339.082 | *Liquefied natural gas* |
| Penunjang armada laut | 9.539.744 | 12.457.545 | *Marine support* |
| | 126.286.429 | 125.866.346 | |
| Jasa pengelolaan awak kapal | 1.039.288 | 944.955 | *Crew management services* |
| Jasa pengelolaan kapal | 707.324 | 750.953 | *Ship management services* |
| Pusat pelatihan awak kapal | 116.921 | 118.991 | *Manning training center* |
| **Total pendapatan dari kontrak dengan pelanggan** | **128.149.962** | **127.681.245** | ***Total revenue from contracts with customers*** |

Rincian pelanggan dengan nilai pendapatan dari kontrak dengan pelanggan melebihi 10% dari jumlah pendapatan dari kontrak dengan pelanggan adalah sebagai berikut:

*The details of customers which represent more than 10% of the total revenue from contracts with customers are as follows:*

| | 2025 | 2024 | |
|---|---|---|---|
| Pihak-pihak ketiga: | | | *Third parties:* |
| PT Pertamina International Shipping | 40.178.929 | 40.547.019 | *PT Pertamina International Shipping* |
| PT PLN Energi Primer Indonesia | 25.590.900 | 28.854.183 | *PT PLN Energi Primer Indonesia* |
| Pihak-pihak berelasi: | | | *Related parties:* |
| PT Humpuss | 17.340.344 | 16.190.154 | *PT Humpuss* |
| **Total pendapatan dari kontrak dengan pelanggan** | **83.110.173** | **85.591.356** | ***Total revenue from contracts with customers*** |

## 38. PENDAPATAN DARI KONTRAK DENGAN PELANGGAN

Rincian pelanggan dengan nilai pendapatan dari kontrak dengan pelanggan melebihi 10% dari jumlah pendapatan dari kontrak dengan pelanggan adalah sebagai berikut:

## *38. REVENUE FROM CONTRACTS WITH CUSTOMERS*

*The details of customers which represent more than 10% of the total revenue from contracts with customers are as follows:*

| | 2025 | 2024 | |
|---|---|---|---|
| Pihak-pihak ketiga: | | | *Third parties:* |
| PT Pertamina International Shipping | 39% | 32% | *PT Pertamina International Shipping* |
| PT PLN Energi Primer Indonesia | 20% | 23% | *PT PLN Energi Primer Indonesia* |
| Pihak-pihak berelasi: | | | *Related parties:* |
| PT Humpuss | 14% | 13% | *PT Humpuss* |

## 39. INFORMASI SEGMEN USAHA

Grup dikelola dan dikelompokkan dalam divisi usaha yang terdiri dari jasa sewa kapal dan jasa anak buah kapal dan pengelolaan kapal. Divisi usaha ini digunakan sebagai dasar pelaporan informasi segmen. Penetapan harga antar segmen didasarkan pada kesepakatan masing-masing pihak.

## *39. BUSINESS SEGMENT INFORMATION*

*The Group is managed and categorized in business divisions which consist of chartered vessels and vessel crew and management services. These business divisions are used as the segment reporting basis. Pricing determination between segments is based on agreements between the parties.*

**Tahun yang berakhir pada tanggal 31 Desember 2025**

***For the year ended December 31, 2025***

| | Jasa Sewa Kapal/ *Chartered Vessel Services and Other* | Jasa Manajemen Awak dan Kapal dan Jasa Lainnya/ *Crews and Vessel Management Services Services* | Eliminasi/ *Elimination* | Konsolidasian/ *Consolidation* | |
|---|---|---|---|---|---|
| Pendapatan dari kontrak dengan pelanggan | 145.892.294 | 3.086.002 | (20.828.334) | 128.149.962 | *Revenue from contracts with customers* |
| Beban pokok pendapatan | (120.813.612) | (112.746) | 20.155.685 | (100.770.673) | *Cost of revenue* |
| **Hasil Segmen** | **25.078.682** | **2.973.256** | **(672.649)** | **27.379.289** | ***Segmented Result*** |
| Beban usaha | (9.325.149) | (6.837.267) | 672.649 | (15.489.767) | *Operating expense* |
| Pendapatan keuangan | 1.174.155 | 1.103.660 | - | 2.277.815 | *Finance income* |
| Biaya keuangan | (9.007.133) | (265.206) | - | (9.272.339) | *Finance costs* |
| Beban rugi neto dari entitas asosiasi | - | 554.335 | - | 554.335 | *Equity in net income of associated company* |
| Laba sebelum pajak final dan pajak penghasilan | 7.920.555 | (2.471.222) | - | 5.449.333 | *Profit before final tax and income tax* |
| Beban pajak final | (1.652.687) | - | - | (1.652.687) | *Final tax expense* |
| Beban pajak penghasilan, neto | (197.026) | (389.324) | - | (586.350) | *Income tax expense, net* |
| Laba segmen | 6.070.842 | (2.860.546) | - | 3.210.296 | *Segment income* |
| **LAPORAN POSISI KEUANGAN KONSOLIDASIAN** | | | | | ***CONSOLIDATED STATEMENTS OF FINANCIAL POSITION*** |
| **Total aset** | **384.759.692** | **53.859.162** | **(95.320.528)** | **346.160.189** | ***Total assets*** |
| **Total liabilitas** | **(214.256.912)** | **(54.349.448)** | **95.320.528** | **(173.285.832)** | ***Total liabilities*** |
| **INFORMASI LAINNYA** | | | | | ***OTHER INFORMATIONS*** |
| Belanja Modal | 62.735.713 | 168.972 | - | 62.04.685 | *Capital expenditure* |
| Penyusutan | 24.532.212 | 891.138 | - | 25.423.350 | *Depreciation* |

## 39. INFORMASI SEGMEN USAHA (lanjutan) / *39. BUSINESS SEGMENT INFORMATION (continued)*

Informasi segmen usaha Grup adalah sebagai berikut: / *Business segment information of the Group is as follows:*

**Tahun yang berakhir pada tanggal 31 Desember 2024** / ***For the year ended December 31, 2024***

| | Jasa Sewa Kapal/ *Chartered Vessel Services and Other* | Jasa Manajemen Awak dan Kapal dan Jasa Lainnya/ *Crews and Vessel Management Services Services* | Eliminasi/ *Elimination* | Konsolidasian/ *Consolidation* | |
|---|---|---|---|---|---|
| Pendapatan dari kontrak dengan pelanggan | 145.589.194 | 2.854.026 | (20.761.975) | 127.681.245 | *Revenue from contracts with customers* |
| Beban pokok pendapatan | (116.150.714) | (75.928) | 19.713.317 | (96.513.325) | *Cost of revenue* |
| **Hasil Segmen** | **29.438.480** | **2.778.098** | **(1.048.658)** | **31.167.920** | ***Segmented Result*** |
| Beban usaha | (6.086.738) | (7.680.274) | 1.048.658 | (12.718.354) | *Operating expense* |
| Pendapatan keuangan | 1.756.238 | 1.116.290 | (885.913) | 1.986.615 | *Finance income* |
| Biaya keuangan | (5.803.281) | (1.077.063) | 885.913 | (5.994.431) | *Finance costs* |
| Beban rugi neto dari entitas asosiasi | - | 496.495 | - | 496.495 | *Equity in net income of associated company* |
| Laba sebelum pajak final dan pajak penghasilan | 19.304.699 | (4.366.454) | - | 14.938.245 | *Profit before final tax and income tax* |
| Beban pajak final | (1.615.709) | - | - | (1.615.709) | *Final tax expense* |
| Beban pajak penghasilan, neto | (109.989) | (154.514) | - | (264.503) | *Income tax expense, net* |
| Laba segmen | 17.579.001 | (4.520.968) | - | 13.058.033 | *Segment income* |
| **LAPORAN POSISI KEUANGAN KONSOLIDASIAN** | | | | | ***CONSOLIDATED STATEMENTS OF FINANCIAL POSITION*** |
| **Total aset** | **337.783.439** | **49.411.238** | **(86.661.345)** | **300.533.332** | ***Total assets*** |
| **Total liabilitas** | **(170.779.523)** | **(42.973.965)** | **86.661.345** | **(127.092.143)** | ***Total liabilities*** |
| **INFORMASI LAINNYA** | | | | | ***OTHER INFORMATIONS*** |
| Belanja Modal | 41.008.640 | 977.151 | - | 41.985.791 | *Capital expenditure* |
| Penyusutan | 19.396.946 | 575.729 | - | 19.972.675 | *Depreciation* |

## 40. BEBAN POKOK PENDAPATAN / *40. COST OF REVENUE*

| | 2025 | 2024 | |
|---|---|---|---|
| Bahan bakar | 22.876.364 | 22.668.267 | *Bunker* |
| Biaya penyusutan aset tetap (Catatan 12) | 20.994.013 | 16.075.265 | *Depreciation expense of fixed assets (Note 12)* |
| Biaya sewa kapal | 20.772.791 | 28.066.985 | *Vessel lease charges* |
| Biaya anak buah kapal | 12.658.827 | 10.457.956 | *Crew expense* |
| Biaya pelabuhan | 5.573.204 | 4.497.199 | *Port charges* |
| Biaya persediaan kapal | 3.736.422 | 4.103.713 | *Vessel supplies expense* |
| Perbaikan dan perawatan | 3.724.302 | 952.521 | *Repairs and maintenance* |
| Biaya penyusutan aset hak guna (Catatan 13) | 3.443.889 | 2.950.124 | *Depreciation of right of use (Note 13)* |
| Biaya asuransi kapal | 2.423.755 | 1.879.944 | *Vessel insurance costs* |
| Perlengkapan kapal | 1.597.370 | 2.154.906 | *Consumables* |
| Sertifikat dan inspeksi | 1.001.634 | 752.992 | *Certification and inspection* |
| Lain-lain | 1.968.102 | 1.953.453 | *Others* |
| **Total beban pokok pendapatan** | **100.770.673** | **96.513.325** | ***Total cost of revenue*** |

## 40. BEBAN POKOK PENDAPATAN (lanjutan) / *COST OF REVENUE (continued)*

Rincian pemasok dengan nilai pembelian melebihi 10% dari total beban pokok pendapatan Grup adalah sebagai berikut:

*The details of supplier which represent more than 10% of the total cost of revenues are as follows:*

| | 31 Desember/*December 31,* | | | | |
|---|---|---|---|---|---|
| | Pembelian/*Purchase* | | Persentase dari total pembelian/ *Percentage of total purchase* | | |
| | 2025 | 2024 | 2025 | 2024 | |
| Pihak berelasi: | | | | | *Related party:* |
| PT Humpuss Trading | **22.693.418** | **20.386.507** | **22,52%** | **21,02%** | *PT Humpuss Trading* |

## 41. UMUM DAN ADMINISTRASI / *GENERAL AND ADMINISTRATIVE*

| | 2025 | 2024 | |
|---|---|---|---|
| Beban tenaga kerja | 7.576.681 | 6.515.811 | *Employee costs* |
| Jasa profesional | 1.816.349 | 1.854.627 | *Professional fees* |
| Beban kantor | 1.311.372 | 1.171.742 | *Office expenses* |
| Perjalanan dinas | 634.552 | 750.346 | *Business travel* |
| Biaya penyusutan aset tetap (Catatan 12) | 510.668 | 431.543 | *Depreciation expense of fixed assets (Note 12)* |
| Biaya penyusutan aset hak hak guna (Catatan 13) | 474.780 | 515.744 | *Depreciation expense of right of use (Note 13)* |
| Beban imbalan kerja karyawan (Catatan 26) | 385.037 | 377.039 | *Employee benefits expense (Note 26)* |
| Biaya penelitian dan pengembangan | 313.507 | 423.565 | *Research and development* |
| Promosi | 279.231 | 170.893 | *Promotion* |
| Lain-lain (dibawah AS$100.000) | 2.273.560 | 1.746.158 | *Others (below US$100,000)* |
| | **15.575.737** | **13.957.468** | |

## 42. PENDAPATAN BEBAN OPERASI LAINNYA / *OTHER OPERATING INCOME EXPENSE*

### a. Pendapatan operasi lainnya / *Other operating income*

| | 2025 | 2024 | |
|---|---|---|---|
| Laba selisih kurs | 525.783 | 490.587 | *Foreign exchange gain* |
| Pendapatan atas residu *LNG heels* | 464.549 | - | *Income from residual LNG heels received* |
| Pendapatan pengembalian pajak | - | 700.224 | *Tax from refundable taxes* |
| Pendapatan kompensasi | - | 616.126 | *Compensation income* |
| Lain-lain | 907.030 | 225.081 | *Others* |
| | **1.897.362** | **2.032.018** | |

### b. Beban operasi lainnya / *Other operating expenses*

| | 2025 | 2024 | |
|---|---|---|---|
| Pajak dan denda | 659.816 | 342.668 | *Taxes and penalties* |
| Rugi penurunan nilai *goodwill* | 727.200 | - | *Loss on impairment of goodwill* |
| Penambahan penyisihan atas kerugian kredit ekspektasian piutang usaha | 268.087 | 203.664 | *Addition allowance for expected credit losses of trade receivable* |
| Rugi atas penjualan aset tetap | 24.674 | 78.093 | *Loss on sale of fixed asset* |
| Rugi penurunan nilai kapal | - | 38.513 | *Loss on impairment of vessel* |
| Lain-lain | 131.615 | 129.966 | *Others* |
| | **1.811.392** | **792.904** | |

## 43. PENDAPATAN DAN BIAYA KEUANGAN / *43. FINANCE INCOME AND COST*

### a. Pendapatan keuangan / *a. Finance income*

Pada tanggal 31 Desember 2025 dan 2024, pendapatan keuangan terutama merupakan bunga dari pinjaman kepada pihak berelasi.

*As of December 31, 2025 and 2024, finance income mainly represents interest income from loan to a related party.*

### b. Biaya keuangan / *b. Finance costs*

| | 2025 | 2024 | |
|---|---|---|---|
| Beban bunga dari bank | 5.572.486 | 3.221.501 | *Interest expense from banks* |
| Beban bunga liabilitas sewa | 2.214.359 | 1.246.547 | *Interest expense from lease liabilities* |
| Beban bunga dari pihak ketiga | 1.485.494 | 1.526.383 | *Interest expense from third parties* |
| | **9.272.339** | **5.994.431** | |

## 44. PERJANJIAN-PERJANJIAN PENTING / *44. SIGNIFICANT AGREEMENTS AND COMMITMENTS*

Grup telah mengadakan kontrak-kontrak penting dengan beberapa pihak sebagai berikut:

*The Group has engaged into significant contracts with several parties as follows:*

a. Pada tanggal 31 Desember 2018, PT Permata Khatulistiwa Regas (“PKR”), entitas anak, dan Mitsui O.S.K. Lines Ltd. (“MOL”) telah menandatangani perjanjian pinjaman dimana PKR, telah memperoleh fasilitas pinjaman dari MOL sebesar AS$19.442.397 dengan tingkat bunga 6,07% per tahun untuk periode sebelum tanggal operasi komersial PT Jawa Satu Regas (“JSR”), entitas asosiasi, dan 8,39% per tahun untuk periode selanjutnya. Pinjaman ini dijamin dengan saham Perusahaan dan Koperasi Karyawan Bhakti Samudra di PKR. Tujuan pinjaman adalah untuk membiayai partisipasi PKR pada proyek FSRU di JSR. Pinjaman ini dibayar kembali mulai dari Mei 2026 sampai dengan jatuh tempo terakhir pada bulan Februari 2047.

   Pada tanggal 8 Maret 2019, MOL dan PKR sepakat untuk amendemen perjanjian mengubah pemberi pinjaman dari MOL menjadi Bamboo Mountain Power B.V ("Bamboo") dan peminjam dari PKR ke Perusahaan.

*a. On December 31, 2018, PT Permata Khatulistiwa Regas (“PKR”), a subsidiary, and Mitsui O.S.K. Lines Ltd. (“MOL”) have signed Loan Agreement where PKR, has obtained a loan facility from MOL amounting to US$19,442,397 with an interest rate of 6.07% per annum for the period before commercial operation date of PT Jawa Satu Regas (“JSR”), an associate entity, and 8.39% per annum for the period thereafter. This loan is secured with share pledge of the Company, and Koperasi Karyawan Bhakti Samudra in PKR. The loan purpose is to finance the PKR participation of FSRU project in JSR. The loan is subject to be repaid from May 2026 until final maturity date in February 2047.*

   *On March 8, 2019, MOL and PKR agreed to amend the agreement to change the lender from MOL to Bamboo Mountain Power B.V (“Bamboo”) and the borrower from PKR to the Company.*

**44. PERJANJIAN-PERJANJIAN PENTING (lanjutan)**

Grup telah mengadakan kontrak-kontrak penting dengan beberapa pihak sebagai berikut: (lanjutan)

b. Pada tanggal 23 November 2018, PKR dan JSR telah menandatangani Perjanjian Pinjaman Subordinasi ("SLA") di mana berdasarkan SLA, PKR telah mensubordinasi fasilitas pinjaman sebesar AS$19.297.000 ke JSR dengan tingkat bunga 4,3% per tahun hingga dijadwalkan tanggal operasi komersial konstruksi FSRU, dan pada tingkat 8% per tahun sesudahnya. Pinjaman ini wajib dikonversi ke ekuitas setidaknya 50% dari total pinjaman pada tanggal operasi komersial yang tidak lebih dari 17 Desember 2021. Jumlah pinjaman yang tersisa harus dibayar kembali dari Januari 2028 hingga tanggal jatuh tempo terakhir pada Oktober 2039. Pada tanggal 13 Desember 2021, PKR telah melakukan konversi pinjaman ke ekuitas sebesar AS$9.575.000, sehingga saldo pinjaman kepada JSR menjadi AS$9.722.000.

c. Pada tahun 2025, PT Solusi Prakarsa Metana ("SPM1"), entitas anak, dan PT Sinergi Pilar Mahadaya ("SPM0") menandatangani Perjanjian Jasa Konsultasi dan Manajemen sehubungan dengan pemberian jasa konsultasi strategis dan manajemen operasional atas kegiatan usaha LNG SPM1. Berdasarkan perjanjian tersebut, SPM0 berkewajiban memberikan jasa konsultasi strategis, manajemen operasional, serta manajemen fungsional, termasuk namun tidak terbatas pada pengelolaan keuangan, sumber daya manusia, teknologi informasi, dan manajemen proyek. Nilai jasa berdasarkan perjanjian ini adalah sebesar AS$5.444.269, dengan potensi tambahan biaya jasa sebesar AS$1.000.000 yang pembayarannya bergantung pada pemenuhan kondisi tertentu. Pembayaran biaya jasa dilakukan dengan sumber dana utama dari dividen PT Solusi Prisma Metana, entitas ventura bersama. Perjanjian ini berlaku sejak tanggal penandatanganan dan dapat diakhiri sesuai dengan ketentuan yang diatur dalam perjanjian.

***44. SIGNIFICANT AGREEMENTS AND COMMITMENTS (continued)***

*The Group has engaged into significant contracts with several parties as follows: (continued)*

*b. On November 23, 2018, PKR and JSR have signed Subordinated Loan Agreement ("SLA") where based on the SLA, PKR, has subordinated the loan facility amounting to US$19,297,000 to JSR with the interest rate of 4.3% per annum in arrears until scheduled commercial operation date of FSRU construction, and at the rate of 8% per annum thereafter. The loan is mandatorily converted to equity at least 50% of total loan at commercial operation date which no later than December 17, 2021. The remaining amount of loan is subject to be repaid from January 2028 until final maturity date in October 2039. On December 13, 2021, PKR has converted loan to equity amounting to US$9,575,000, resulting in the outstanding loan balance to JSR amounting to US$9,722,000.*

*b. In 2025, PT Solusi Prakarsa Metana ("SPM1"), a subsidiary, entered into a Consulting and Management Services Agreement with PT Sinergi Pilar Mahadaya ("SPM0") in relation to the provision of strategic consulting and operational management services for the SPM1 LNG business. Under the agreement, SPM0 is obliged to provide strategic consulting, operational management, and functional management services, including but not limited to finance, human resources, information technology, and project management. The total service fee under the agreement amounted to US$5,444,269, with an additional contingent service fee of up to US$1,000,000 subject to the fulfilment of certain conditions. The service fees are primarily payable from the PT Solusi Prisma Metana dividends, a joint venture entity. The agreement is effective from the signing date and may be terminated in accordance with the terms of the agreement.*

## 45. ASET DAN LIABILITAS KEUANGAN

Tabel berikut menyajikan aset keuangan dan liabilitas keuangan Grup:

## *45. FINANCIAL ASSETS AND LIABILITIES*

*The following table presents financial assets and financial liabilities of the Group:*

| | Nilai tercatat/ *Carrying value* | Nilai wajar/ *Fair value* | |
|---|---|---|---|
| **31 Desember 2025** | | | ***December 31, 2025*** |
| **Aset Keuangan** | | | ***Financial Assets*** |
| Kas dan setara kas | 40.663.549 | 40.663.549 | *Cash and cash equivalents* |
| Deposito berjangka | 5.305.747 | 5.305.747 | *Time Deposits* |
| Piutang usaha pihak-pihak ketiga | 30.097.241 | 30.097.241 | *Trade receivables third parties* |
| Piutang usaha pihak berelasi | 1.776.618 | 1.776.618 | *Trade receivables related parties* |
| Piutang lainnya pihak-pihak ketiga | 560.066 | 560.066 | *Other receivables third parties* |
| Dana yang dibatasi penggunaannya | 2.321.942 | 2.321.942 | *Restricted funds* |
| Piutang kepada pihak berelasi | 22.649.665 | 22.649.665 | *Due from related parties* |
| Pinjaman kepada pihak berelasi | 9.722.000 | 9.722.000 | *Loan to a related party* |
| **Liabilitas Keuangan** | | | ***Financial Liabilities*** |
| Utang usaha - pihak-pihak ketiga | 15.953.076 | 15.953.076 | *Trade payables - third parties* |
| Utang usaha - pihak berelasi | 12.909.770 | 12.909.770 | *Trade payables - related parties* |
| Utang lain-lain - pihak-pihak ketiga | 2.007.329 | 2.007.329 | *Other payables - third parties* |
| Liabilitas imbalan kerja jangka pendek | 23.536 | 23.536 | *Short-term employee benefit liabilities* |
| Beban yang masih harus dibayar | 11.764.843 | 11.764.843 | *Accrued expenses* |
| Pinjaman bank jangka pendek | 9.487.270 | 9.487.270 | *Short-term bank loans* |
| Pinjaman bank jangka panjang | 70.246.499 | 70.246.499 | *Long-term bank loans* |
| Pinjaman dari pihak ketiga | 19.442.397 | 19.442.397 | *Loan from a third party* |
| **31 Desember 2024** | | | ***December 31, 2024*** |
| **Aset Keuangan** | | | ***Financial Assets*** |
| Kas dan setara kas | 41.139.250 | 41.139.250 | *Cash and cash equivalents* |
| Deposito berjangka | 3.599.090 | 3.599.090 | *Time deposits* |
| Piutang usaha pihak-pihak ketiga | 27.087.013 | 27.087.013 | *Trade receivables third parties* |
| Piutang usaha pihak berelasi | 1.784.367 | 1.784.367 | *Trade receivables related parties* |
| Piutang lainnya pihak-pihak ketiga | 139.688 | 139.688 | *Other receivables third parties* |
| Dana yang dibatasi penggunaannya | 3.172.513 | 3.172.513 | *Restricted funds* |
| Piutang kepada pihak berelasi | 21.104.536 | 21.104.536 | *Due from related parties* |
| Pinjaman kepada pihak berelasi | 9.722.000 | 9.722.000 | *Loan to a related party* |
| **Liabilitas Keuangan** | | | ***Financial Liabilities*** |
| Utang usaha - pihak-pihak ketiga | 11.288.671 | 11.288.671 | *Trade payables - third parties* |
| Utang usaha - pihak berelasi | 10.040.602 | 10.040.602 | *Trade payables - related parties* |
| Utang lain-lain - pihak-pihak ketiga | 1.456.066 | 1.456.066 | *Other payables - third parties* |
| Liabilitas imbalan kerja Jangka pendek | 8.494 | 8.494 | *Short-term employee benefit liabilities* |
| Beban yang masih harus dibayar | 8.748.281 | 8.748.281 | *Accrued expenses* |
| Pinjaman bank jangka pendek | 3.127.662 | 3.127.662 | *Short-term bank loans* |
| Pinjaman bank jangka panjang | 39.300.694 | 39.300.694 | *Long-term bank loans* |
| Pinjaman dari pihak ketiga | 19.442.397 | 19.442.397 | *Loan from a third party* |

Instrumen keuangan yang disajikan dalam laporan posisi keuangan dicatat sebesar nilai wajar, atau disajikan dalam jumlah tercatat baik karena jumlah tersebut mendekati nilai wajarnya atau karena nilai wajarnya tidak dapat diukur secara andal.

*Financial instruments presented in the statement of financial position are carried at fair value, otherwise, they are presented at carrying amounts as either these are reasonable approximation of fair values or their fair values cannot be reliably measured .*

## 45. ASET DAN LIABILITAS KEUANGAN (lanjutan)

Berikut metode dan asumsi yang digunakan untuk estimasi nilai wajar untuk setiap instrumen keuangan:

- Nilai wajar kas dan setara kas, deposito berjangka, dana yang dibatasi penggunaannya, piutang usaha, piutang lainnya, piutang kepada pihak berelasi, pinjaman kepada pihak berelasi, utang usaha, utang lain-lain, liabilitas imbalan kerja jangka pendek, beban yang masih harus dibayar, utang kepada pihak berelasi, dan pinjaman bank jangka pendek, mendekati nilai tercatat karena jangka waktu jatuh tempo yang singkat atas instrumen keuangan tersebut.

- Selisih antara nilai tercatat dan nilai wajar piutang lainnya pihak-pihak berelasi dan pinjaman kepada pihak-pihak berelasi dianggap tidak material karena suku bunga yang dikenakan oleh pihak berelasi mendekati suku bunga pasar.

- Nilai wajar dan pinjaman bank jangka panjang dan pinjaman dari pihak ketiga dengan suku mengambang mendekati nilai wajarnya karena selalu dinilai ulang secara berkala.

- Nilai wajar dari utang lain-lain pihak-pihak berelasi tidak lancar tidak dapat diukur dengan handal karena tidak memiliki jangka waktu realisasi yang jelas. Nilai wajar utang lain-lain pihak-pihak berelasi tidak lancar dianggap mendekati nilai tercatatnya.

Selain aset dan liabilitas keuangan diatas, tidak terdapat aset dan liabilitas keuangan yang diukur dengan nilai wajar. Sehingga tidak ada pengungkapan nilai wajar yang berdasarkan hirarki nilai wajar.

**Risiko pasar**

Risiko pasar adalah risiko nilai wajar arus kas masa depan suatu instrumen keuangan akan berfluktuasi karena perubahan harga pasar yang menggambarkan risiko tingkat suku bunga dan risiko mata uang asing. Harga pasar mengandung dua tipe risiko: risiko tingkat suku bunga dan risiko nilai tukar mata uang asing.

## *45. FINANCIAL ASSETS AND LIABILITIES (continued)*

*The following methods and assumptions are used to estimate the fair value of the financial instruments:*

- *Fair value of cash and cash equivalents, time deposits, restricted funds, trade receivables, other receivables, due from related parties, loan to related party, trade payables, other payables, short-term employee benefits liability, accrued expenses, due to related parties, and short-term bank loan, approximate their carrying amounts largely due to the short-term maturities of these instruments.*

- *The difference between the carrying amount and the fair value of other receivables related parties and loan to a related party is considered not material due to the interest rate charged by the related party is close to the market interest rate.*

- *Fair value of long-term bank loans and loan from third parties with floating interest rates approximate their fair values as they are re-assessed frequently.*

- *The fair value of non-current other payables - related parties can not be measured reliably since they have no fixed realization period. The fair value of non-current other payables to related parties is considered to be approximately equal to their carrying amounts.*

*Other than above mentioned financial assets and liabilities, there are no financial assets and liabilities measured at fair value. Therefore, there is no disclosure on fair value based on fair value hierarchy.*

***Market risk***

*Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices which represent interest rate risk and foreign currency risk. Market prices contain two types of risk: interest rate risk and foreign exchange rate risk.*

**45. ASET DAN LIABILITAS KEUANGAN (lanjutan)**

**Risiko pasar (lanjutan)**

- **Risiko tingkat suku bunga**

  Risiko tingkat suku bunga adalah risiko dimana arus kas di masa depan akan berfluktuasi karena perubahan tingkat suku bunga pasar. Grup terpengaruh risiko perubahan suku bunga pasar terutama terkait dengan kas dan setara kas, liabilitas sewa, dan pinjaman bank jangka pendek, yang dimiliki Grup.

  Tidak ada kebijakan formal untuk lindung nilai sehubungan dengan eksposur tingkat suku bunga. Eksposur terhadap risiko tingkat suku bunga dipantau secara berkelanjutan.

  Pada tanggal 31 Desember 2025, jika tingkat suku bunga pinjaman lebih tinggi/lebih rendah sebesar 50 basis poin dengan semua variabel konstan, laba sebelum pajak penghasilan badan untuk tahun yang berakhir pada tanggal 31 Desember 2025 akan lebih rendah/tinggi sebesar AS$116.841 terutama sebagai akibat lebih tinggi/lebih rendah biaya bunga atas pinjaman dengan tingkat bunga mengambang.

- **Risiko nilai tukar mata uang asing**

  Risiko nilai tukar mata uang asing adalah risiko dimana nilai wajar atau arus kas masa datang dari suatu instrumen keuangan akan berfluktuasi akibat perubahan nilai tukar mata uang asing. Risiko yang dihadapi oleh Grup sebagai akibat fluktuasi nilai tukar terutama terkait dengan pinjaman bank jangka pendek, pinjaman bank jangka panjang, utang usaha, utang lain-lain, dan biaya yang masih harus dibayar, utang pembiayaan konsumen, dan liabilitas sewa dalam mata uang Rupiah.

  Pada tanggal 31 Desember 2025, jika nilai tukar AS Dolar terhadap mata uang asing melemah/menguat sebanyak 1% dengan semua variabel konstan, laba sebelum pajak final dan pajak penghasilan untuk tahun yang berakhir pada tanggal 31 Desember 2025 akan lebih tinggi/rendah sebesar AS$356.623.

***45. FINANCIAL ASSETS AND LIABILITIES (continued)***

***Market risk (continued)***

- ***Interest rate risk***

  *Interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Group's exposure to the risk of changes in market interest rates relates primarily to the Group's cash and cash equivalents, lease liabilities, and short-term bank loans.*

  *There is no formal hedging policy with respect to the interest rate exposure. Exposure to interest rate is monitored on an ongoing basis.*

  *As at December 31, 2025, had the interest rates of the loans and borrowings been 50 basis points higher/lower with all other variables held constant, income before corporate income tax for the year ended December 31, 2025, would have been US$116,841 lower/higher, accordingly, mainly as a result of, higher/lower interest charge on the loans and borrowings with floating interest rates.*

- ***Foreign exchange rate risk***

  *Foreign exchange rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Group's exposure to exchange rate fluctuations results primarily from Rupiah denominated short-term bank loans, long-term bank loans, trade payables, other payables and accrued expenses, consumer finance liability and lease liabilities.*

  *As of December 31, 2025, had the exchange rate of the US Dollar against the foreign currency depreciated/appreciated by 1%, with all other variables held constant, profit before final and income tax for the year ended December 31, 2025, would have been US$356,263 higher/lower.*

## 45. ASET DAN LIABILITAS KEUANGAN (lanjutan) / *45. FINANCIAL ASSETS AND LIABILITIES (continued)*

**Risiko kredit** / ***Credit risk***

Risiko kredit adalah risiko bahwa Grup akan mengalami kerugian yang timbul dari pelanggan atau pihak lawan yang gagal memenuhi kewajiban kontraktual mereka. Grup mengelola dan mengendalikan risiko kredit dengan menetapkan batasan jumlah risiko yang dapat diterima untuk pelanggan individu dan memantau risiko terkait dengan batasan-batasan tersebut.

*Credit risk is the risk that the Group will incur a loss arising from their customers or counterparties' failure to fulfill their contractual obligations. The Group manages and controls this credit risk by setting limits on the amount of risk they are willing to accept for individual customers and by monitoring exposures in relation to such limits.*

Pada tanggal pelaporan, eksposur maksimum Grup terhadap risiko kredit adalah sebesar nilai tercatat masing-masing kategori dari aset keuangan yang disajikan pada laporan posisi keuangan konsolidasian.

*At the reporting date, the Group maximum exposure to credit risk is represented by the carrying amount of each class of financial assets presented in the consolidated statements of financial position.*

Tabel berikut ini menyajikan piutang usaha yang mengalami penurunan nilai, piutang usaha yang telah jatuh tempo tetapi tidak mengalami penurunan nilai serta piutang usaha yang belum jatuh tempo dan tidak mengalami penurunan nilai:

*The following table presents the impaired trade receivables, trade receivables past due but not impaired and trade receivables neither past due nor impaired:*

| | 2025 | 2024 | |
|---|---|---|---|
| Belum jatuh tempo dan tidak mengalami penurunan nilai | 18.004.558 | 14.405.307 | *Neither past due nor impaired* |
| Telah jatuh tempo dan tidak mengalami penurunan nilai | 13.869.301 | 14.466.073 | *Past due but not impaired* |
| Mengalami penurunan nilai | 1.568.358 | 1.346.229 | *Impaired* |
| | 33.442.217 | 30.217.609 | |
| **Dikurangi:** | | | ***Less:*** |
| Penyisihan penurunan nilai piutang | (1.568.358) | (1.346.229) | *Allowance for impairment of receivables* |
| | **31.873.859** | **28.871.380** | |

**Risiko likuiditas** / ***Liquidity risk***

Risiko likuiditas didefinisikan sebagai risiko saat posisi arus kas Grup menunjukkan bahwa pendapatan jangka pendek tidak cukup untuk menutupi pengeluaran jangka pendek.

*The liquidity risk is defined as a risk when the cash flow position of the Group indicates that the short-term revenue is not enough to cover the short-term expenditure.*

Kebutuhan likuiditas kas Grup terutama berasal dari kebutuhan untuk melakukan pembayaran biaya operasional kapal dan pelunasan atas pinjaman bank jangka panjang. Sumber dana pembayaran berasal dari kontrak sewa kapal jangka pendek, menengah dan panjang dan pendanaan yang diperoleh melalui pinjaman bank jangka panjang.

*The Group's liquidity requirements mainly come from repayments of bank loans and related interest and vessel operational cost. The source of fund to fulfill repayment of long-term bank loans from contractual rental with third party in short, medium and long-term and funds obtained from long-term bank loans.*

Grup secara rutin mengevaluasi proyeksi arus kas dan arus kas aktual dan terus menerus menjaga kestabilan hari pembayaran utang dan penerimaan piutangnya.

*The Group evaluates its projected and actual cash flow information and continuously maintain its payables and receivables days' stability.*

## 45. ASET DAN LIABILITAS KEUANGAN (lanjutan)

## *45. FINANCIAL ASSETS AND LIABILITIES (continued)*

**Risiko likuiditas (lanjutan)**

***Liquidity risk (continued)***

Tabel berikut ini menunjukan profil jangka waktu pembayaran liabilitas keuangan Grup berdasarkan pembayaran dalam kontrak:

*The table below summarizes the maturity profile of the Group's financial liabilities based on contractual payments:*

| | < 1 tahun/ *< 1 year* | 1 - 2 tahun/ *1 - 2 years* | 2 - 3 tahun/ *2 - 3 years* | > 3 tahun/ *> 3 years* | Total/ *Total* | |
|---|---|---|---|---|---|---|
| **31 Desember 2025** *December 31, 2025* | | | | | | |
| Utang usaha | 28.862.846 | - | - | - | 28.862.846 | *Trade payables* |
| Utang lain-lain | 2.007.329 | - | - | - | 2.007.329 | *Other payables* |
| Liabilitas imbalan kerja jangka pendek | 23.536 | - | - | - | 23.536 | *Short-term employee benefits liability* |
| Beban yang masih harus dibayar | 11.764.843 | - | - | - | 11.764.843 | *Accrued expenses* |
| Liabilitas sewa: | | | | | | *Lease liabilities:* |
| Pokok liabilitas | 5.663.051 | 7.230.045 | 8.334.138 | 4.898.153 | 26.125.387 | *Principal* |
| Utang pembiayaan konsumen: | | | | | | *Consumer finance lease* |
| Pokok liabilitas | 154.263 | 112.882 | 82.092 | 45.775 | 395.012 | *Principal* |
| Pinjaman bank | | | | | | *Bank loans* |
| Jangka pendek: | | | | | | *Short-term:* |
| Pokok pinjaman | 9.487.270 | - | - | - | 9.487.270 | *Principal* |
| Bunga pinjaman | 875.872 | - | - | - | 875.872 | *Interest* |
| Jangka panjang: | | | | | | *Long-term:* |
| Pokok pinjaman | 20.496.295 | 17.893.411 | 15.085.837 | 16.770.956 | 70.246.499 | *Principal* |
| Bunga pinjaman | 7.736.697 | 6.428.509 | 3.392.476 | 1.719.646 | 19.277.328 | *Interest* |
| Pinjaman dari pihak ketiga | | | | | | *Loan from a third party* |
| Pokok pinjaman | - | 231.661 | 306.261 | 18.904.475 | 19.442.397 | *Principal* |
| Beban bunga masa depan | 1.629.980 | 1.629.980 | 1.629.980 | 31.212.068 | 36.102.008 | *Future imputed interest charges* |
| | **88.701.982** | **33.526.488** | **28.830.784** | **73.551.073** | **224.610.327** | |

| | < 1 tahun/ *< 1 year* | 1 - 2 tahun/ *1 - 2 years* | 2 - 3 tahun/ *2 - 3 years* | > 3 tahun/ *> 3 years* | Total/ *Total* | |
|---|---|---|---|---|---|---|
| **31 Desember 2024** | | | | | | ***December 31, 2024*** |
| Utang usaha | 21.329.273 | - | - | - | 21.329.273 | *Trade payables* |
| Utang lain-lain | 1.456.066 | - | - | - | 1.456.066 | *Other payables* |
| Liabilitas imbalan kerja jangka pendek | 8.494 | - | - | - | 8.494 | *Short-term employee benefits liability* |
| Beban yang masih harus dibayar | 8.748.281 | - | - | - | 8.748.281 | *Accrued expenses* |
| Liabilitas sewa: | | | | | | *Lease liabilities:* |
| Pokok liabilitas | 6.707.109 | 6.524.965 | 6.294.768 | 5.508.657 | 23.035.499 | *Principal* |
| Utang pembiayaan konsumen: | | | | | | *Consumer finance lease* |
| Pokok liabilitas | 147.087 | 128.786 | 99.122 | 17.988 | 393.983 | *Principal* |
| Pinjaman bank | | | | | | *Bank loans* |
| Jangka pendek: | | | | | | *Short-term:* |
| Pokok pinjaman | 3.127.662 | - | - | - | 3.127.662 | *Principal* |
| Bunga pinjaman | 312.413 | - | - | - | 312.413 | *Interest* |
| Jangka panjang: | | | | | | *Long-term:* |
| Pokok pinjaman | 10.682.178 | 11.198.716 | 8.964375 | 8.703.650 | 39.548.919 | *Principal* |
| Bunga pinjaman | 3.693.958 | 2.391.045 | 1.428.618 | 612.862 | 8.126.483 | *Interest* |
| Pinjaman dari pihak ketiga | | | | | | *Loan from a third party* |
| Pokok pinjaman | - | 231.661 | 306.261 | 18.904.475 | 19.442.397 | *Principal* |
| Beban bunga masa depan | 1.629.980 | 1.629.980 | 1.629.980 | 31.212.069 | 36.102.008 | *Future imputed interest charges* |
| | **57.842.501** | **22.105.153** | **18.723.124** | **64.959.700** | **163.630.478** | |

## 46. TUJUAN DAN KEBIJAKAN RISIKO MANAJEMEN KEUANGAN

**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 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 pengelolaan modal selama tahun yang berakhir pada tanggal 31 Desember 2025.

## *46. FINANCIAL RISK MANAGEMENT OBJECTIVE AND POLICIES*

***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.*

*The Group manages their capital structure and makes adjustments to it, if necessary, in light of changes in economic conditions. To maintain or adjust the capital structure, the Group may adjust the dividend payment to shareholders, issue new shares or raise debt financing. No changes were made in the objectives, policies or processes of capital management during the year ended December 31, 2025.*

## 47. TRANSAKSI NON KAS

Transaksi non kas Grup adalah sebagai berikut

## *47. NON-CASH TRANSACTIONS*

*Non-cash transactions of the Group are as follow:*

| | 2025 | 2024 | |
|---|---|---|---|
| Penambahan aset tetap melalui utang dan beban yang masih harus dibayar | 2.621.984 | 1.418.103 | *Addition fixed assets through payables and accrual* |
| Penambahan aset tetap melalui utang pembiayaan konsumen | 180.081 | - | *Addition fixed assets through consumer finance lease* |
| Penambahan aset tetap dari uang muka | 2.064.272 | 1.510.000 | *Addtion fixed assets through advances* |

Informasi tambahan kas

*Supplementary cash flow information*

Perubahan pada liabilitas yang timbul dari aktivitas pendanaan pada laporan arus kas konsolidasian adalah sebagai berikut:

*Changes in liabilities arising from financing activities in the consolidated cash flow statements are as follows:*

| | 1 Januari 2025/ *January 1, 2025* | Arus kas/ *Cash flow* | *Foreign exchange* | *Lainnya/ others* | 31 Desember 2025/ *December 31, 2025* | |
|---|---|---|---|---|---|---|
| Pinjaman bank pendek | 3.127.662 | 6.482.290 | 94.533 | (217.215) | 9.487.270 | *Short-term bank loans* |
| Liabilitas sewa | 29.755.600 | (13.209.508) | (165.438) | 9.744.733 | 26.125.387 | *Lease liabilities* |
| Pinjaman bank jangka panjang | 39.300.694 | 33.641.762 | (2.654.912) | (41.045) | 70.246.499 | *Long-term bank loans* |

| | 1 Januari 2024/ *January 1, 2024* | Arus kas/ *Cash flow* | *Foreign exchange* | *Lainnya/ others* | 31 Desember 2024/ *December 31, 2024* | |
|---|---|---|---|---|---|---|
| Pinjaman bank pendek | 1.889.702 | 1.434.072 | (188.683) | (7.429) | 3.127.662 | *Short-term bank loans* |
| Liabilitas sewa | 30.561.839 | (8.381.315) | (225.521) | 7.800.597 | 29.755.600 | *Lease liabilities* |
| Pinjaman bank jangka panjang | 20.897.320 | 20.357.304 | (1.705.705) | (248.225) | 39.300.694 | *Long-term bank loans* |

## 48. STANDAR AKUNTANSI YANG TELAH DITERBITKAN NAMUN BELUM BERLAKU EFEKTIF

Berikut ini adalah beberapa standar akuntansi yang telah disahkan oleh *DSAK IAI* yang dipandang relevan terhadap pelaporan keuangan Grup dan akan berlaku efektif untuk periode pelaporan yang dimulai pada atau setelah tanggal:

Mulai efektif pada atau setelah tanggal 1 Januari 2026:

- Amendemen PSAK 109 and PSAK 107: Klasifikasi dan Pengukuran Instrument Keuangan
- PSAK 338: Kombinasi Bisnis Entitas Sepengendali (Revisi 2025)
- Penyesuaian tahunan 2024
  DSAK IAI menerbitkan Penyesuaian Tahunan 2024 SAK Indonesia), yang mencakup klarifikasi, penyederhanaan, koreksi, atau perubahan untuk meningkatkan konsistensi dalam PSAK 107 Instrumen Keuangan: Pengungkapan, PSAK 109 Instrumen Keuangan, PSAK 10 Laporan Keuangan Konsolidasian, dan PSAK 207 Laporan Arus Kas. Amandemen tersebut akan berlaku efektif untuk periode pelaporan yang dimulai pada atau setelah 1 Januari 2026. Penerapan lebih awal diperkenankan dan harus diungkapkan. Amandemen tersebut tidak diharapkan menimbulkan dampak material terhadap laporan keuangan Grup.

Mulai efektif pada atau setelah tanggal 1 Januari 2027:

- PSAK 118: Pengakuan dan Pengungkapan dalam Laporan Keuangan yang akan menggantikan PSAK 201: Penyajian Laporan Keuangan

Pada saat penerbitan laporan keuangan, Grup masih mempelajari dampak yang mungkin timbul dari penerapan standar baru dan revisi tersebut serta pengaruhnya pada laporan keuangan Perusahaan.

## *48. ACCOUNTING STANDARDS ISSUED BUT NOT YET EFFECTIVE*

*The following are several issued accounting standards by DSAK IAI that are considered relevant to the financial reporting of the Company and will be effective for reporting periods beginning on or after:*

*Effective beginning on or after January 1, 2026:*

- *Amendments to PSAK 109 and PSAK 107: Classification and Measurement of Financial Instruments*
- *PSAK 338: Business Combination under Common Control (2025 Revision)*
- *Annual improvements 2024*
  *The DSAK IAI issued Annual Improvements 2024 to SAK Indonesia, which include clarifications, simplifications, corrections or changes to improve consistency in, PSAK 107 Financial instruments: Disclosure, PSAK 109 Financial Instruments, PSAK 110 Consolidated Financial Statements and PSAK 207 Statements of Cash Flows. The amendments will be effective for reporting periods beginning on or after 1 January 2026. Earlier application is permitted and must be disclosed. The amendments are not expected to have a material impact on the Group's financial statements.*

*Effective beginning on or after January 1, 2027:*

- *PSAK 118 : Presentation and Disclosure in Financial Statements which will replace PSAK 201 : Presentation in Financial Statements.*

*As at the authorization date of these financial statements, the Group is still evaluating the potential impact of these new and revised standards to the Company's financial statements.*

## 49. PERISTIWA SETELAH PERIODE PELAPORAN

**Perubahan Komisaris dan Direksi**

Berdasarkan Akta Notaris No. 68 tanggal 14 Januari 2026 yang dibuat di hadapan Arry Supratno, S.H., M.Hum., M.Kn. notaris di Jakarta, sebagaimana telah di laporkan ke Kementerian Hukum Republik Indonesia berdasarkan Bukti Penerimaan Pemberitahuan No. AHU-AH.01.09-0060264 tanggal 18 Februari 2026, Perusahaan mengganti susunan Dewan Komisaris dan Direksi Perusahaan menjadi:

| | | |
|---|---|---|
| Dewan Komisaris | | |
| Komisaris Utama | Mahdan | |
| Komisaris Independen | Dedi Hudayana | |
| Direksi | | |
| Direktur Utama | I Gusti Ngurah Askhara Danadiputra | |
| Direktur | Indra Yurana Sugiarto | |

## *49. EVENTS AFTER THE REPORTING PERIOD*

***Changes in the Commissioner and the Board of Directors***

*Based on the Notarial Deed No. 68 dated January 14, 2026 of Arry Supratno, S.H., M.Hum., M.Kn. a notary in Jakarta, as reported to the Ministry of Law of the Republic of Indonesia pursuant to the Receipt of Notification No. AHU-AH.01.09-0060264 dated February 18, 2026, the Company has amended the composition of the Boards of Commissioner and Directors to become as follows:*

| | | |
|---|---|---|
| *Board of Commissioners* | | |
| *President Commissioner* | Mahdan | |
| *Independent Commissioner* | Dedi Hudayana | |
| *Board of Directors* | | |
| *President Director* | I Gusti Ngurah Askhara Danadiputra | |
| *Director* | Indra Yurana Sugiarto | |

**Perubahan susunan Komite Audit Perusahaan**

Susunan Komite Audit Perusahaan berdasarkan Surat Keputusan Dewan Komisaris No. 006/SK/DEKOM-HUMI/I/2026 tanggal 21 Januari 2026 adalah sebagai berikut:

| | | |
|---|---|---|
| Ketua | Mahdan | |
| Anggota | Mirawati Sudjono | |
| Anggota | JT. Duma | |

***Changes in the members of the Company's Audit Committee***

*The composition of the Company's Audit Committee was based on Decree of the Board of Commissioners No. 006/SK/DEKOM-HUMI/I/2026 dated January 21, 2026 are as follows:*

| | | |
|---|---|---|
| *Chariman* | Mahdan | |
| *Member* | Mirawati Sudjono | |
| *Member* | JT. Duma | |

**Pembelian kapal baru**

Pada tanggal 6 April 2026, HTK3, entitas anak, dan PT Cumawis Indonesia telah menandatangani Memorandum of Agreement ("MOA"). HTK3 sepakat untuk membeli kapal MT Sinar Masela dengan total nilai transaksi pembelian tersebut diakui pada tanggal 6 April 2026 berdasarkan tanggal *Protocol of Delivery and Acceptance* ("PODA"). Pada tanggal 13 April 2026, HTK3 melakukan perubahan nama kapal menjadi MT Griya Palembang.

***Purchase of a new vessel***

*On April 6, 2026, HTK3, a subsidiary, and PT Cumawis Indonesia entered into a Memorandum of Agreement ("MOA"), whereby the Company agreed to purchase MT Sinar Masela vessel with the total purchase transaction was on April 6, 2026, based on Protocol of Delivery and Acceptance ("PODA") date. On April 13, 2026, HTK3 change the vessel name to MT Griya Palembang.*

**49. PERISTIWA SETELAH PERIODE PELAPORAN (lanjutan)**

**Perkembangan geopolitik di Timur Tengah**

Setelah tanggal pelaporan, ketegangan geopolitik di Timur Tengah meningkat menyusul tindakan militer di kawasan tersebut pada akhir Februari 2026. Perkembangan ini menyebabkan meningkatnya ketidakpastian geopolitik dan volatilitas di pasar keuangan dan energi global.

Setelah tanggal pelaporan, ketegangan geopolitik di Timur Tengah meningkat menyusul tindakan militer di kawasan tersebut pada akhir Februari 2026. Perkembangan ini menyebabkan meningkatnya ketidakpastian geopolitik dan volatilitas di pasar keuangan dan energi global.

Grup menilai potensi dampak terhadap operasi, posisi keuangan, dan kinerja keuangan Grup yang dapat timbul melalui beberapa faktor, termasuk:

- volatilitas harga komoditas dan energi global
- gangguan pada rantai pasokan dan logistik global
- ketidakpastian makroekonomi yang lebih luas yang memengaruhi permintaan pelanggan
- volatilitas di pasar valuta asing dan pasar keuangan

Saat ini Grup tidak memiliki operasi langsung yang signifikan di negara-negara yang terlibat langsung dalam konflik tersebut. Namun, dampak ekonomi yang lebih luas akibat situasi geopolitik tersebut dapat memengaruhi operasi dan kinerja keuangan Grup secara tidak langsung.

Pada tanggal otorisasi atas laporan keuangan ini, tidak memungkinkan untuk mengestimasi secara andal dampak keuangan yang mungkin timbul akibat potensi eskalasi lebih lanjut dari konflik tersebut pada laporan keuangan Grup.

Manajemen akan terus memonitor perkembangan terkait konflik ini dan menilai potensi dampaknya pada periode pelaporan berikutnya

***49. EVENTS AFTER THE REPORTING PERIOD (continued)***

***Geopolitical developments in the Middle East***

*Subsequent to the reporting date, geopolitical tensions in the Middle East escalated following military actions in the region at the end of February 2026. These developments have resulted in heightened geopolitical uncertainty and increased volatility in global financial and energy markets*

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*The Group assesses the potential implications on the results of the Group's operations, financial position and financial performance which may arise through several factors, including:*

- *volatility in global commodity and energy prices*
- *disruptions in global supply chains and logistics*
- *broader macroeconomic uncertainty affecting customer demand*
- *volatility in foreign exchange and financial markets.*

*The Group does not currently have significant direct operations in the countries directly involved in the conflict. However, the broader economic effects resulting from the geopolitical situation may indirectly affect the Group's operations and financial performance.*

*At the date of authorization of these financial statements, it is not possible to reliably estimate the financial impact that further escalation of the conflict may have on the Groups financial statements.*

*Management will continue to monitor developments relating to the conflict and assess potential implications in future reporting periods.*

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