PELNI SERVICES

PT PELITA INDONESIA DJAYA (PID)

Danantara Indonesia

LAPORAN TAHUNAN TERINTEGRASI 2025



Transformasi Berkelanjutan untuk Pelayanan yang Unggul

Sustainability Transformation for Service Excellence

Laporan Tahunan dan Laporan Keberlanjutan
Annual Report and Sustainability Report
PT Pelita Indonesia Djaya (PID)

PELNI
SERVICES

TRANSFORMASI BERKELANJUTAN

untuk Pelayanan yang Unggul

Sustainable Transformation for Excellent Service

Kami berkomitmen dalam melakukan perubahan yang terencana dan berkesinambungan guna meningkatkan kualitas layanan. Transformasi ini tidak hanya berfokus pada pencapaian kinerja jangka pendek, tetapi juga diarahkan untuk menciptakan nilai tambah yang berkelanjutan bagi perusahaan dan para pemangku kepentingan.

Dengan pendekatan yang adaptif, perusahaan berupaya menjawab tantangan industri yang terus berkembang serta memenuhi ekspektasi pelanggan yang semakin dinamis.

We are committed to implementing planned and continuous changes to improve service quality. This transformation not only focuses on achieving short-term performance, but is also aimed at creating sustainable added value for the company and all stakeholders.

With an adaptive approach, the company strives to address the challenges of a constantly evolving industry and meet the dynamic expectations of customers.



1 EFISIENSI OPERASIONAL
Operational Efficiency

- Penguatan efisiensi operasional
- Optimalisasi pemanfaatan sumber daya
- Peningkatan produktivitas perusahaan
- *Strengthening operational efficiency*
- *Optimizing the utilization of resources*
- *Improving company productivity*



2 INOVASI & PENINGKATAN LAYANAN
Innovation & Service Enhancement

- Inovasi proses bisnis
- Sistem kerja yang lebih modern
- Pelayanan cepat, tepat, dan bernilai tambah
- *Business process innovation*
- *More modern work systems*
- *Fast, accurate, and value-added services*



3 TATA KELOLA & PERTUMBUHAN BERKELANJUTAN
Governance & Sustainable Growth

- Transparansi dan akuntabilitas
- Penguatan pengendalian internal
- Pertumbuhan usaha yang berkelanjutan
- *Transparancy and accountability*
- *Strengthening internal control*
- *Sustainable business growth*



IMPLEMENTASI TRANSFORMASI
TRANSFORMATION IMPLEMENTATION

Penguatan efisiensi operasional
Strengthening operational efficiency

→ Optimalisasi pemanfaatan sumber daya
Optimizing resource utilization

→ Inovasi proses bisnis & pengembangan sistem kerja modern
Business process innovation & development of modern work systems

→ Peningkatan kualitas layanan menyeluruh
Improving overall service quality

→ Menjaga keseimbangan bisnis, lingkungan dan masyarakat
Maintaining balance between business, environment, and society

Dilakukan secara adaptif dan berkesinambungan untuk menciptakan nilai tambah bagi perusahaan dan seluruh pemangku kepentingan.

Implemented adaptively and continuously to create added value for the company and all stakeholders.

"Dengan landasan transformasi berkelanjutan, Pelni Services berkomitmen menjajoi mitra strategis yang terperacya, memberikan pelayanan unggul serta memberikan kontribusi nyata bagi pembanguan berkelanjutan.

With a strong foundation of sustainable transformation, Pelni Services is committed to being a trusted strategic partner, delivering excellent services and making a real contribution to sustainable development."

EFISIENSI
Melakukan lebih baik setiap hari
Doing better every day

→ **INOVASI**
Berani berubah, mencipta nilai baru
Dare to change, create new value

→ **PELAYANAN UNGGUL**
Pelanggan puas, kepercayaan tumbuh
Satisfied customers, growing trust

→ **PERTUMBUHAN BERKELANJUTAN**
Kinerja kuat, nilai berkelanjutan
Strong performance, sustainable value

→ **KEBERLANJUTAN**
Untuk masa depan yang lebih baik
For a better future

BERORIENTASI PADA KEBERLANJUTAN | ADAPTIF & INOVATIF Adaptive & Innovative | BERINTEGRITAS & TRANSPARAN Transparent | PROFESIONAL & BERTANGGUNG Responsible | BERKOLABORASI & BERNILAI TAMBAH Collaborative & Value Added

SANGGAHAN DAN BATASAN TANGGUNG JAWAB

Rebuttal and Limit of Liability



Laporan ini merupakan Laporan Tahunan Terintegrasi kedua yang kami susun, berisi informasi terkini mengenai kondisi dan kinerja PELNI Services sebagai perusahaan yang bergerak di bidang *Ship Chandler*.

This report is our second Integrated Annual Report, containing the latest information on the condition and performance of PELNI Services as a company engaged in the Ship Chandler business.

Meskipun ini merupakan laporan tahunan terintegrasi yang kedua, kami telah menyusun laporan tahunan secara rutin pada tahun-tahun sebelumnya sesuai dengan ketentuan regulasi di Indonesia.

Although this is the second integrated annual report, we have prepared annual reports regularly in previous years in accordance with Indonesian regulations.

Laporan ini disusun berdasarkan data dan kejadian yang aktual hingga akhir periode pelaporan. Informasi yang disajikan mencakup Kondisi keuangan dan hasil usaha saat ini, Kinerja operasional terkini, Situasi ekonomi dan sektor industri *Ship Chandler* di tahun berjalan, Kondisi lalu lintas dan faktor eksternal yang relevan saat ini, dan Tujuan dan rencana jangka pendek yang telah ditetapkan

This report is prepared based on actual data and events up to the end of the reporting period. The information presented includes our current financial condition and results of operations, recent operating performance, the current economic situation and industry sector of Ship Chandler, current traffic conditions and relevant external factors, and short-term goals and plans.

Beberapa pernyataan dalam dokumen ini bersifat prospektif dan didasarkan pada asumsi, estimasi, serta ekspektasi manajemen terhadap kondisi di masa depan. Oleh karena itu, pernyataan tersebut tidak dimaksudkan sebagai jaminan atas pencapaian hasil atau kinerja di masa mendatang.

Certain statements in this document are forward-looking and based on management's assumptions, estimates, and expectations regarding future conditions. Therefore, these statements are not intended to be guarantees of future results or performance.

Segala perbedaan antara realisasi dan asumsi dapat terjadi akibat perubahan kondisi ekonomi, persaingan, dan risiko bisnis lainnya di luar kendali Perusahaan.

Any differences between realisations and assumptions may result from changes in economic conditions, competition, and other business risks beyond the Company's control.

Istilah Perusahaan dalam laporan ini mengacu pada PELNI Services Seluruh informasi keuangan disajikan dalam mata uang Rupiah (Rp / IDR) sesuai dengan mata uang resmi Republik Indonesia.

The term Company in this report refers to PELNI Services All financial information is presented in Rupiah (IDR) in accordance with the official currency of the Republic of Indonesia.

Komitmen Keberlanjutan
Sustainability Commitment

Energi Berkelanjutan –
Mendorong efisiensi energi dan penggunaan energi yang lebih ramah lingkungan.

Sustainable Energy –
Encouraging energy efficiency and the use of more environmentally friendly energy.

Pengurangan Emisi –
Mengurangi emisi melalui operasional yang lebih efisien.

Emission Reduction –
Reducing emissions through more efficient operations.

Pelestarian Lingkungan –
Mendukung perlindungan keanekaragaman hayati dan kelestarian lingkungan.

Environmental Preservation –
Supporting biodiversity protection and environmental conservation.

Tanggung Jawab Sosial –
Memberikan nilai tambah bagi masyarakat melalui program sosial.

Social Responsibiity –
Creating added value for the community through social programs.

Pengelolaan Limbah –
Mengelola limbah secara bertanggung jawab sesuai ketentuan yang berlaku.

Waste Management –
Managing waste responsibly in accordance with applicable regulations.



KEUNGGULAN KAMI

Sinergi Strategi. Inovasi Berkelanjutan. Hasil Nyata.

Synergy in Strategy. Continuous Innovation. Real Results.

01

PENGEMBANGAN BISNIS
BUSINESS DEVELOPMENT

- **Identifikasi peluang baru**
  Identify new opportunities
- **Analisis pasar dan kompetitor**
  Market and competitor analysis
- **Strategi pertumbuhan berkelanjutan**
  Sustainable growth strategy
- **Kemitraan strategis**
  Strategic partnerships



02

PERENCANAAN KORPORAT
CORPORATE PLANNING

- **Perencanaan strategis yang terukur**
  Measurable strategic planning
- **Pengelolaan kinerja & risiko**
  Performance & risk management
- **Alokasi sumber daya yang optimal**
  Optimal resource allocation
- **Monitoring & evaluasi berkelanjutan**
  Continuous monitoring & evaluation



03

PEMASARAN
MARKETING

- **Strategi pemasaran yang tepat sasaran**
  Targeted marketing strategy
- **Brand building & positioning**
  Brand building & positioning
- **Kampanye kreatif & inovatif**
  Creative & innovative campaigns
- **Analisis data & optimasi**
  Data analysis & optimization



Tiga Kekuatan, Satu Tujuan: Pertumbuhan Berkelanjutan
Three Strengths, One Goal: Sustainable Growth

Berorientasi Hasil
Result Oriented

Kolaboratif
Collaborative

Inovatif
Innovative

KEUNGGULAN INTERNAL

Fondasi Kekuatan Internal untuk
Pelayanan Maritim dan Logistik yang Unggul



1 DIDUKUNG PELNI



Memiliki dukungan kuat dari PT Pelayaran Nasional Indonesia (PELNI) yang memberikan nilai tambah berupa kredibilitas, jaringan usaha, dan akses pasar yang luas di sektor maritim dan logistik nasional.

2 PENGALAMAN OPERASIONAL YANG KUAT



Berpengalaman dalam pengelolaan layanan operasional maritim dan jasa penunjang sehingga mampu memberikan layanan yang profesional, efektif, dan terpercaya.

3 JARINGAN OPERASIONAL NASIONAL



Didukung jaringan operasional yang luas di berbagai wilayah Indonesia sehingga memperkuat kemampuan distribusi dan pelayanan perusahaan.

4 ADAPTIF DALAM PENGEMBANGAN BISNIS



Memiliki fleksibilitas dan kemampuan adaptasi tinggi dalam mengembangkan peluang usaha baru sesuai perkembangan kebutuhan pasar.

5 PEMAHAMAN PASAR BUMN DAN PEMERINTAH



Memiliki pemahaman yang baik terhadap kebutuhan dan tata kelola sektor BUMN maupun instansi pemerintah sehingga mendukung terciptanya hubungan kerja sama yang efektif.

6 SINERGI BISNIS YANG KUAT



Didukung peluang sinergi dengan berbagai mitra strategis, vendor, dan ekosistem BUMN untuk memperluas pengembangan usaha dan kolaborasi bisnis.

7 PENERAPAN TATA KELOLA PERUSAHAAN YANG BAIK



Menerapkan prinsip Good Corporate Governance (GCG) secara konsisten guna meningkatkan transparansi, profesionalisme, dan akuntabilitas perusahaan.

8 KOMITMEN TERHADAP ESG



Berkomitmen menerapkan prinsip Environmental, Social, and Governance (ESG) sebagai bagian dari strategi keberlanjutan perusahaan melalui pengelolaan lingkungan, tanggung jawab sosial, dan tata kelola yang berintegritas.

KREDIBILITAS | KOLABORASI | INOVASI | INTEGRITAS | KEBERLANJUTAN

KEUNGGULAN EKSTERNAL

EXTERNAL

Peluang dari lingkungan eksternal yang mendukung pertumbuhan dan pengembangan usaha perusahaan secara berkelanjutan.



1 PERTUMBUHAN SEKTOR LOGISTIK DAN MARITIM



Pertumbuhan sektor logistik dan maritim nasional memberikan peluang yang besar bagi pengembangan usaha perusahaan secara berkelanjutan.

2 DUKUNGAN PROGRAM PEMERINTAH



Program pemerintah dalam penguatan konektivitas nasional dan pengembangan industri menjadi peluang strategis bagi pertumbuhan bisnis perusahaan.

3 PELUANG KOLABORASI YANG LUAS



Posisi perusahaan dalam ekosistem BUMN membuka peluang kerja sama yang luas dengan sektor swasta maupun pemerintah.

4 POTENSI DIVERSIFIKASI USAHA



Perkembangan kebutuhan integrated services menciptakan peluang pengembangan usaha baru di berbagai bidang pendukung operasional.

5 PENINGKATAN KEBUTUHAN JASA SUPPORT SERVICES



Meningkatnya kebutuhan perusahaan terhadap jasa pendukung operasional menjadi peluang pasar yang terus berkembang.

6 PERKEMBANGAN DIGITALISASI OPERASIONAL



Kemajuan teknologi dan digitalisasi operasional memberikan peluang peningkatan efisiensi, kualitas layanan, dan daya saing perusahaan.

7 PERTUMBUHAN INDUSTRI PELAYARAN MENDORONG PROSPEK POSITIF INDUSTRI GALANGAN KAPAL



Tren pertumbuhan industri pelayaran nasional telah meningkatkan kebutuhan layanan pemeliharaan dan docking kapal secara berkelanjutan, menciptakan peluang pasar yang semakin prospektif bagi pelaku industri galangan kapal.

8 MENINGKATNYA KESADARAN TERHADAP ESG DAN BISNIS BERKELANJUTAN



Peningkatan perhatian terhadap praktik bisnis berkelanjutan menjadi peluang bagi perusahaan untuk memperkuat reputasi, daya saing, dan nilai perusahaan di mata stakeholder.

KESINAMBUNGAN TEMA
Theme Continuity



2021

Memperkokoh Kinerja dan Pelayanan untuk Keberlanjutan /
Strengthening Performance and Service for Sustainability



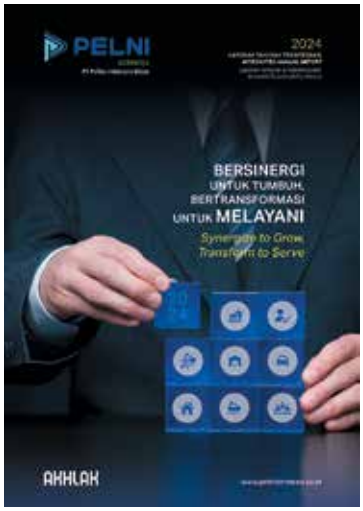
2022

Solid dan Fokus Menjaga Pertumbuhan Berkelanjutan /
Solid and Focused on Maintaining Sustainable Growth



2023

Transformasi Kinerja Perusahaan untuk Keberlanjutan /
Transforming Company Performance for Sustainability



2024

Bersinergi untuk Tumbuh, Bertransformasi untuk Melayani /
Synergize to Grow, Transform to Serve

2025



TRANSFORMASI BERKELANJUTAN UNTUK PELAYANAN YANG UNGGUL

Melalui tema **"Transformasi Berkelanjutan untuk Pelayanan yang Unggul"**, PELNI Services menegaskan komitmennya untuk menghadirkan pelayanan yang tidak hanya unggul secara kinerja, tetapi juga bertanggung jawab secara lingkungan, sosial, dan tata kelola. Dengan transformasi yang berkelanjutan, Perseroan optimistis dapat menciptakan nilai jangka panjang, meningkatkan kepercayaan publik, serta memperkuat kontribusi perusahaan dalam mendukung pembangunan yang berkelanjutan.

Sustainability Transformation for Service Excellence

*Through the theme **"Sustainability Transformation for Service Excellence,"** PELNI Services affirms its commitment to providing services that are not only superior in performance but also environmentally, socially, and governancely responsible. With this ongoing transformation, the Company is optimistic about creating long-term value, increasing public trust, and strengthening its contribution to supporting sustainable development.*



TETNTANG LAPORAN INI
About this Report

Penyusunan Laporan Tahunan Terintegrasi PT Pelita Indonesia Djaya mengacu pada ketentuan peraturan perundang-undangan yang relevan bagi Perseroan serta mengadopsi praktik terbaik *(best practices)* pelaporan korporasi di Indonesia. Dalam penyusunannya, Perseroan mempertimbangkan ketentuan Undang-Undang Nomor 40 Tahun 2007 tentang Perseroan Terbatas, Peraturan Menteri BUMN Nomor PER-2/MBU/03/2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan BUMN, serta Keputusan Deputi Bidang Keuangan dan Manajemen Risiko Kementerian BUMN Nomor SK-8/DKU.MBU/12/2023 tentang Petunjuk Teknis Penilaian *Risk Maturity Index (RMI)*. Selain itu, Perseroan mengadopsi praktik pelaporan yang diatur dalam POJK Nomor 29/POJK.04/2016, SEOJK Nomor 30/SEOJK.04/2016, dan POJK Nomor 51/POJK.03/2017 sebagai referensi, sepanjang relevan dengan karakteristik usaha dan status Perseroan sebagai anak perusahaan BUMN. Laporan ini juga disusun dengan mengacu pada *GRI Standards* yang diterbitkan oleh *Global Sustainability Standards Board (GSSB)*, dengan menerapkan *GRI Standards Opsi Core* sebagai dasar penyajian informasi keberlanjutan yang material, andal, transparan, dan dapat diperbandingkan.

Perseroan berupaya menyajikan informasi secara lengkap, relevan, dan transparan sesuai dengan pedoman pelaporan yang dijadikan acuan dalam penyusunan Laporan Tahunan Terintegrasi ini. Untuk memudahkan pembaca menelusuri kesesuaian pengungkapan, Perseroan

The Integrated Annual Report of PT Pelita Indonesia Djaya has been prepared in accordance with the applicable laws and regulations relevant to the Company while adopting corporate reporting best practices in Indonesia. In preparing this report, the Company has taken into consideration Law No. 40 of 2007 on Limited Liability Companies, the Regulation of the Minister of State-Owned Enterprises No. PER-2/MBU/03/2023 concerning Corporate Governance and Significant Corporate Activities of State-Owned Enterprises, and the Decree of the Deputy for Finance and Risk Management of the Ministry of State-Owned Enterprises No. SK-8/DKU.MBU/12/2023 concerning the Technical Guidelines for the Risk Maturity Index (RMI) Assessment. In addition, the Company adopts the reporting practices stipulated in OJK Regulation No. 29/POJK.04/2016, OJK Circular Letter No. 30/SEOJK.04/2016, and OJK Regulation No. 51/POJK.03/2017 as references, where relevant to the Company's business characteristics and status as a subsidiary of a State-Owned Enterprise. This report has also been prepared with reference to the GRI Standards issued by the Global Sustainability Standards Board (GSSB), applying the GRI Standards Core Option as the basis for presenting material, reliable, transparent, and comparable sustainability information.

The Company strives to present information in a complete, relevant, and transparent manner in accordance with the reporting guidelines adopted in preparing this Integrated Annual Report. To facilitate readers in identifying the relevant disclosures, the Company provides references to the applicable



menyertakan penanda yang mengacu pada ketentuan pelaporan yang relevan, termasuk referensi terhadap *GRI Standards* pada bagian atau pengungkapan terkait. Adapun indeks keterkaitan antara isi laporan dengan pedoman pelaporan yang diadopsi disajikan pada bagian akhir Laporan Tahunan Terintegrasi.

Laporan Tahunan ini dibuat dalam Bahasa Indonesia dan Bahasa Inggris. Laporan KAP disajikan menggunakan mata uang Rupiah. Data kuantitatif dalam Laporan Tahunan ini disajikan dengan menggunakan prinsip daya banding *(comparability)*, minimal dalam dua tahun berturut-turut. Dengan demikian, pengguna Laporan Tahunan ini dapat melakukan analisis tren kinerja Perusahaan

Pedoman dan Prinsip Pelaporan

Penyusunan Laporan Tahunan Terintegrasi ini merujuk pada POJK No. 29/POJK.03/2016, SEOJK No. 30/SEOJK.03/2016, POJK No. 51/ POJK.03/2017, dan dikombinasikan dengan standar global, yaitu Standar GRI *(GRI Standards)* yang dikeluarkan oleh *Global Sustainability Standards Board (GSBB)*, lembaga yang dibentuk oleh *Global Reporting Initiative (GRI)* untuk menangani pengembangan standar laporan keberlanjutan. Sesuai dengan pilihan yang disediakan dalam Standar GRI, yakni Pilihan Inti dan Pilihan Komprehensif, Laporan Keberlanjutan ini telah disusun sesuai dengan Standar GRI Opsi *Core*. [GRI 102-54]

reporting guidelines, including the relevant GRI Standards disclosures where appropriate. A comprehensive index showing the correspondence between the report contents and the adopted reporting guidelines is presented in the final section of this Integrated Annual Report.

This Annual Report is prepared in Bahasa Indonesia and English. The KAP Report is presented using the Rupiah currency. Quantitative data in this Annual Report is presented using the principle of comparability, at least for two consecutive years. Thus, users of this Annual Report can analyze trends in the Company's performance.

Reporting Guidelines and Principles

The preparation of this Integrated Annual Report refers to POJK No. 29/POJK.03/2016, SEOJK No. 30/SEOJK.03/2016, POJK No. 51/POJK.03/2017, and combined with global standards, namely the GRI Standards issued by the Global Sustainability Standards Board (GSBB), an institution established by the Global Reporting Initiative (GRI) to handle the development of sustainability reporting standards. In accordance with the options provided in the GRI Standards, namely Core Option and Comprehensive Option, this Sustainability Report has been prepared in accordance with the GRI Standards Core Option. [GRI 102-54]

Kami berupaya untuk menyampaikan semua informasi yang diminta berdasarkan ketentuan di atas. Untuk memudahkan pembaca menemukan informasi yang sesuai dengan rujukan, Perusahaan menyertakan penanda khusus berupa angka dan huruf sesuai isi Laporan Tahunan Terintegrasi sebagaimana diatur dalam Lampiran II POJK No. 51/2017, atau pencantuman angka pengungkapan Standar GRI di belakang kalimat atau alinea yang relevan. Data lengkap kecocokan isi laporan dengan kedua rujukan disajikan di bagian belakang. [GRI 102-55]

Melalui Laporan Tahunan Terintegrasi ini, Perusahaan berharap para pemangku kepentingan dapat mengetahui komitmen dan kontribusi kami dalam upaya pencapaian tujuan Pembangunan Berkelanjutan *(Sustainable Development Goals/ SDG's)*. Untuk itu, Perusahaan juga menyampaikan tautan materialitas laporan ini dengan SDGs, sesuai dengan SDG Compass, *The Guide for Business Action on the SDGs*, yang disusun oleh *GRI, United Nations Global Compac*t, dan the *World Business Council for Sustainable Development (WBCSD).*

Periode Pelaporan [GRI 102-50]

Laporan Tahunan Terintegrasi kami memuat kinerja keuangan, kinerja operasional dan kinerja keberlanjutan Perusahaan pada periode pelaporan 1 Januari sampai 31 Desember 2025.

Asuransi Eksternal [GRI 102-56]

GRI merekomendasikan penggunaan *external assurance* oleh pihak ketiga yang independen untuk memastikan kualitas dan kehandalan informasi yang disampaikan dalam Laporan Tahunan ini. Namun dalam Laporan ini kami belum menyertakan pihak *external assurance*, kedepannya kami akan mempertimbangkan hal tersebut. Meskipun demikian, Perusahaan menjamin bahwa seluruh data dan informasi yang diungkapkan dalam Laporan Tahunan Terintegrasi ini telah melalui proses verifikasi internal Perusahaan sehingga dapat diandalkan untuk proses evaluasi dan pengambilan keputusan. Sebagai contoh kami menggunakan akuntan publik untuk memverifikasi Laporan Keuangan

Untuk meningkatkan kualitas laporan, Perusahaan melibatkan pihak eksternal, yaitu *National Center for Sustainability Reporting – NCSR*, untuk menguji kesesuaian Laporan Tahunan Terintegrasi ini dengan Standar GRI. Laporan kesesuaian disampaikan pada Laporan Tahunan Terintegrasi ini.

We endeavour to provide all information requested under the above provisions. To make it easier for readers to find information in accordance with the references, the Company includes special markers in the form of numbers and letters according to the contents of the Integrated Annual Report as stipulated in Appendix II POJK No. 51/2017, or the inclusion of GRI Standard disclosure numbers behind the relevant sentence or paragraph. Complete data on the compatibility of the report content with both references is presented at the back. [GRI 102-55]

Through this Integrated Annual Report, the Company hopes that stakeholders will be able to recognise our commitment and contribution to the achievement of the Sustainable Development Goals (SDG's). To that end, the Company also submits the materiality link of this report with the SDGs, in accordance with the SDG Compass, The Guide for Business Action on the SDGs, developed by GRI, the United Nations Global Compact, and the World Business Council for Sustainable Development (WBCSD).

Reporting Period [GRI 102-50]

Our Integrated Annual Report contains the Company's financial performance, operational performance and sustainability performance for the reporting period 1 January to 31 December 2025.

External Assurance [GRI 102-56]

GRI recommends the use of external assurance by an independent third party to ensure the quality and reliability of the information presented in this Annual Report.
However, in this Report we have not included an external assurance party, in the future we will consider it. Nevertheless, the Company guarantees that all data and information disclosed in this Integrated Annual Report has gone through the Company's internal verification process so that it can be relied upon for the evaluation and decision-making process. For example, we use public accountants to verify the Financial Statements.

To improve the quality of the report, the Company engaged an external party, the National Centre for Sustainability Reporting - NCSR, to test the conformity of this Integrated Annual Report with the GRI Standards. The conformity report is presented in this Integrated Annual Report.

Perubahan dalam Pelaporan dan Penyajian Kembali Informasi

Pada Laporan Tahunan Terintegrasi tahun ini tidak terdapat perubahan topik material

Changes in Reporting and Restatement of Information

In this year's Integrated Annual Report there are no material changes in topics

Inisiatif Eksternal [GRI 102-12]

Untuk menjaga keberlanjutan usahanya, Perusahaan menerapkan pengelolaan yang berstandar internasional

1. Sistem manajemen keselamatan kesehatan kerja yang mengacu pada ketentuan Kementerian Ketenagakerjaan dan OHSAS 18001:2007.
2. Standar akutansi yang mengacu pada *International Financing Reporting Standard (IFRS)* dan Standar Akuntansi Nasional yaitu PSAK.

External Initiatives [GRI 102-12]

To maintain the sustainability of its business, the Company implements international standard management

1. *Occupational health and safety management system that refers to the provisions of the Ministry of Manpower and OHSAS 18001:2007.*
2. *Accounting standards refer to the International Financing Reporting Standard (IFRS) and National Accounting Standards, namely PSAK.*

Menentukan Isi Laporan [GRI 102-46]

Kami berkomitmen untuk menjalankan bisnis yang memperhatikan aspek-aspek ekonomi, sosial, dan lingkungan serta menyeimbangkannya dengan kepentingan para pemangku kepentingan, melalui proses dan pendekatan-pendekatan khusus. Perusahaan lebih mengerti dan memahami apa yang menjadi perhatian dan ekspektasi para pemangku kepentingan terhadap Perusahaan. Penyusunan laporan dan penjabaran isu-isu material relevan yang menjadi perhatian para pemangku kepentingan, serta menjadi perhatian Perusahaan yang telah melalui beberapa tahap yaitu:

1. Identifikasi
   Perusahaan memulai proses penyusunan Laporan Tahunan ini dengan mengidentifikasi aspek dan topik yang material dari segi ekonomi, sosial, dan lingkungan bagi Perusahaan termasuk hambatan-hambatan yang dihadapi. Proses mengacu pada prinsip-prinsip konteks berkelanjutan dan keterlibatan para pemangku kepentingan. Penentuan aspek atau isu yang material berdasarkan tingkat pengaruh atau dampaknya terhadap produk, jasa, dan kegiatan bisnis Perusahaan.
2. Prioritas
   Perusahaan membuat skala prioritas terhadap aspek yang telah diidentifikasi untuk menentukan aspek yang paling material atau penting bagi Perusahaan.
3. Validasi
   Proses ini melibatkan para pemangku kepentingan melalui stakeholder engagement untuk memvalidasi aspek-aspek yang telah teridentifikasi dan menjadi prioritas dan *concern* para pemangku kepentingan.

Determining Report Content [GRI 102-46]

We are committed to conducting business that takes into account economic, social, and environmental aspects and balances them with the interests of stakeholders, through specialised processes and approaches.

The Company better understands the concerns and expectations of its stakeholders. The preparation of the report and the elaboration of relevant material issues that are of concern to stakeholders, as well as the Company's attention, have gone through several stages, namely:

1. *Identification*
   The Company began the process of preparing this Annual Report by identifying aspects and topics that are material from an economic, social, and environmental perspective for the Company including the obstacles faced. The process refers to the principles of sustainable context and stakeholder engagement. The determination of material aspects or issues is based on the level of influence or impact on the Company's products, services, and business activities.
2. *Prioritisation*
   The Company prioritises the identified aspects to determine the most material or important aspects for the Company.
3. *Validation*
   This process involves stakeholders through stakeholder engagement to validate the aspects that have been identified and become priorities and concerns of stakeholders. At this stage, the

Dalam tahap ini, Perusahaan sudah dapat memberikan gambaran matrik aspek material yang menjadi dasar utama penentuan topik-topik dalam Laporan Tahunan Terintegrasi ini.

4. *Review*
   Kami selanjutnya melakukan review dan evaluasi atas Laporan Tahunan Terintegrasi yang telah disusun dan diterbitkan, untuk melakukan perbaikan dalam menyusun laporan keberlanjutan periode selanjutnya.

Selanjutnya, prinsip penetapan konten Laporan Tahunan Terintegrasi ini didasarkan pada 4 (empat) prinsip, sesuai dengan panduan GRI, yaitu:

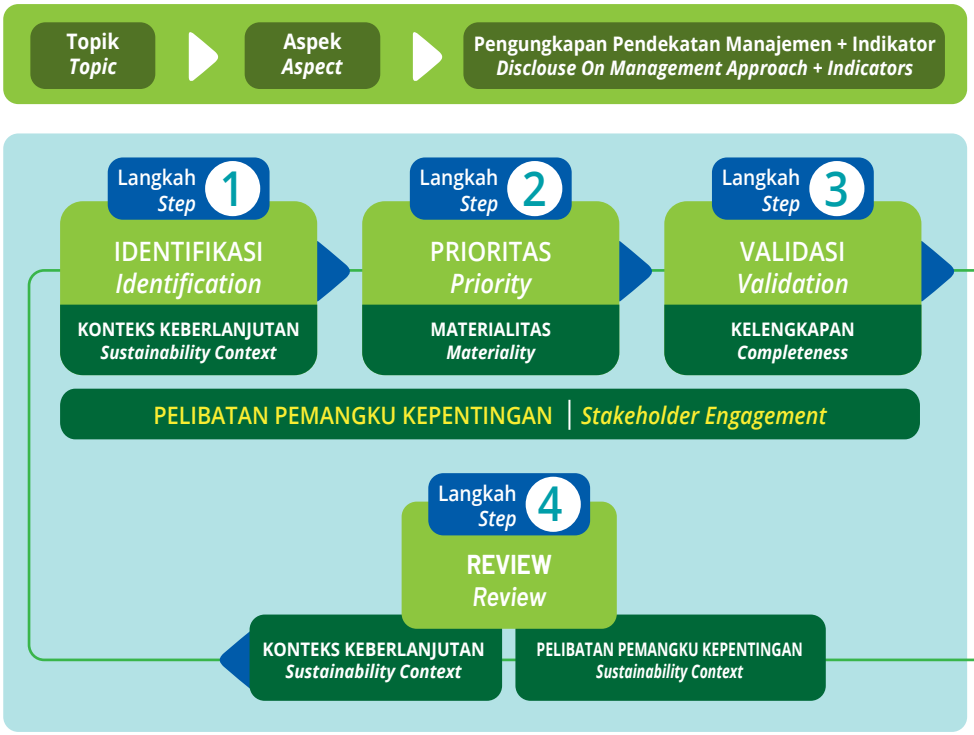
1. *Stakeholders inclusiveness* (pelibatan pemangku kepentingan), yaitu melibatkan pemangku kepentingan dalam penentuan topik material yang diungkapkan dalam Laporan Tahunan Terintegrasi ini;
2. *Materiality* (materialitas), diterapkan dalam Laporan Tahunan Terintegrasi ini dengan memilih konten laporan yang bersifat material/ penting, yang diperlukan oleh pemangku kepentingan;
3. *Sustainability context* (konteks keberlanjutan) yang merupakan topik-topik yang terkait dengan konteks keberlanjutan, yang relevan bagi pembuat laporan dalam membuat keputusan, dan;
4. *Completeness* (lengkap), yaitu Laporan Tahunan Terintegrasi ini dibuat dengan ruang lingkup yang jelas untuk periode laporan 2025 serta didukung dengan data yang lengkap.

Company has been able to provide an overview of the material aspect matrix which is the main basis for determining the topics in this Integrated Annual Report.

4. *Review*
   We then conduct a review and evaluation of the Integrated Annual Report that has been prepared and published, to make improvements in preparing the next period of sustainability report.

Furthermore, the principle of determining the content of this Integrated Annual Report is based on 4 (four) principles, in accordance with GRI guidelines, namely:

1. *Stakeholders inclusiveness, which involves stakeholders in determining the material topics disclosed in this Integrated Annual Report;*
2. *Materiality, applied in this Integrated Annual Report by selecting report content that is material/ important, which is required by stakeholders;*
3. *Sustainability context, which are topics related to the sustainability context, which are relevant for the report maker in making decisions, and;*
4. *Completeness, i.e. this Integrated Annual Report is made with a clear scope for the 2025 reporting period and is supported by comprehensive data.*





Sementara itu, isi laporan ini disusun untuk memenuhi enam prinsip kualitas yang direkomendasikan oleh GRI, sebagai berikut:

1. Akurasi Informasi yang disajikan harus akurat dan detail sehingga dapat digunakan oleh para pemangku kepentingan untuk menilai kinerja Perusahaan.
2. Keseimbangan Kinerja Perusahaan yang disajikan harus memuat aspek positif maupun negatif sehingga dapat dinilai secara rasional dan menyeluruh.
3. Kejelasan Informasi yang disajikan harus mudah dipahami dan terbuka bagi para pemangku kepentingan untuk diakses.
4. Daya Banding Informasi yang disajikan harus konsisten dan dapat digunakan oleh pemangku kepentingan untuk menilai perubahan kinerja yang terjadi pada Perusahaan dalam jangka waktu tertentu, dapat dengan menyertakan data dan informasi untuk beberapa tahun sebelum periode pelaporan yang digunakan.
5. Keandalan Laporan harus memuat dan menggunakan informasi serta proses yang digunakan dalam menyiapkan Laporan Tahunan, yang dapat diperiksa dan mencerminkan kualitas dan materialitas dari informasi yang disajikan.
6. Ketepatan Waktu Laporan harus diterbitkan secara rutin sehingga pemangku kepentingan dapat mengambil keputusan secara tepat waktu berdasarkan informasi yang tersedia.

Meanwhile, the contents of this report are prepared to meet the six quality principles recommended by GRI, as follows:

1. *Accuracy The information presented must be accurate and detailed so that it can be used by stakeholders to assess the Company's performance.*
2. *Balance The Company's performance presented must contain both positive and negative aspects so that it can be assessed rationally and thoroughly.*
3. *Clarity The information presented must be easy to understand and open for stakeholders to access.*
4. *Comparability The information presented must be consistent and can be used by stakeholders to assess changes in performance that occur in the Company within a certain period of time, may include data and information for several years prior to the reporting period used.*
5. *Reliability The report must contain and use information and processes used in preparing the Annual Report, which can be checked and reflect the quality and materiality of the information presented.*
6. *Timeliness Reports should be published regularly so that stakeholders can make timely decisions based on the information available.*

Perlibatan Pemangku Kepentingan Dalam Proses Penentuan Materialitas dan Obyek Pelaporan. [5.D.1)] [5.D.2)]

Dalam menyusun Laporan Tahunan Terintegrasi ini, Perusahaan telah melakukan pemilihan aspek material berdasarkan proses yang dijelaskan di atas. Perusahaan melakukan diskusi awal untuk menentukan aspek yang dipertimbangkan untuk diungkapkan, dilanjutkan dengan menyebarkan kuesioner kepada berbagai pemangku kepentingan. PELNI Services mendefinisikan pemangku kepentingan sebagai entitas atau individu yang terpengaruh oleh kegiatan, produk, dan jasa Perusahaan.
Di sisi lain, keberadaan mereka juga mempengaruhi Perusahaan dalam mewujudkan keberhasilan penerapan strategi dan pencapaian tujuan.

Pelibatan pemangku kepentingan diarahkan pada kepentingan usaha Perusahaan dengan memperhatikan tanggung jawab sosial, kepedulian terhadap masalah-masalah lingkungan, serta memperhatikan skala prioritas dalam membangun komunikasi dengan berbagai mitra strategis.

Involvement of Stakeholders in the Process of Determining Materiality and Reporting Object.[5.D.1)] [5.D.2)]

In preparing this Integrated Annual Report, the Company has selected material aspects based on the process described above. The Company conducted preliminary discussions to determine the aspects considered for disclosure, followed by distributing questionnaires to various stakeholders.
PELNI Services defines stakeholders as entities or individuals who are affected by the Company's activities, products and services. On the other hand, their presence also influences the Company in realising the successful implementation of strategies and achievement of goals.

Stakeholder engagement is directed towards the Company's business interests by taking into account social responsibility, concern for environmental issues, and prioritisation in building communication with various strategic partners.

Untuk menggali dan memenuhi minat, harapan serta kepentingan para pemangku kepentingan,PT Pelita Indonesia Djaya secara rutin melaksanakan serangkaian program dan kegiatan dengan melibatkan pemangku kepentingan. Dengan upaya itu, maka PT Pelita Indonesia Djaya dapat menempatkan posisinya secara tepat di antara pemangku kepentingan yang sangat beragam demi tercapainya keberlangsungan bisnis Perusahaan yang produktif maupun keberlanjutan ekonomi, masyarakat, dan lingkungan sekitar.

To explore and meet the interests, expectations and concerns of stakeholders, PT Pelita Indonesia Djaya routinely conducts a series of programmes and activities involving stakeholders. With these efforts, PT Pelita Indonesia Djaya is able to position itself appropriately among its diverse stakeholders to achieve the sustainability of the Company's productive business as well as the sustainability of the economy, society and the environment.

Pada Laporan Tahunan Terintegrasi tahun ini, Perusahaan masih menggunakan topik material yang sama seperti pada laporan tahun sebelumnya.

In this year's Integrated Annual Report, the Company still uses the same material topics as in the previous year's report.

Dukungan Pada Tujuan Pembangunan Berkelanjutan. [Gri 102-12, Ojk 6.C.3]

PELNI Services menerapkan implementasi kegiatan operasional bisnis *Ship Chandler* untuk mendukung tujuan pembangunan berkelanjutan *(Sustainable Development Goals/SDGs)*. Dukungan PELNI Services pada 17 tujuan ini diidentifikasikan dengan skala 1 hingga 3 (sedang hingga sangat tinggi).

Support for Sustainable Development Goals. [Gri 102-12, Ojk 6.C.3]

PELNI Services implements Ship Chandler's operational business activities to support the Sustainable Development Goals (SDGs). PELNI Services's support for these 17 goals is identified on a scale of 1 to 3 (moderate to very high).

SDGs	RENCANA DAN AKSI / *Plan And Action*	MANFAAT / *Benefit*	DUKUNGAN PID TERHADAP TUJUAN PEMBANGUNAN BERKELANJUTAN / *PID SUPPORT Towards Sustainable Development Goals*
TANPA KEMISKINAN / *NO POVERTY* 	• Program PT PID Peduli yang meliputi bantuan Sosial. / *PT PID Care Program which includes social assistance.*	Meningkatkan kesejahteraan dan taraf hidup masyarakat/ *Improving people's welfare and standard of living.*	✓
KEHIDUPAN SEHAT DAN SEJAHTERA / *HEALTHY AND PROSPEROUS LIFE* 	• Program Kesehatan dan Olah Raga Karyawan. / *Employee Health and Sports Program.*	Menjaga kesehatan masyarakat dan karyawan./ *Maintaining the health of the community and employees.*	✓
PENDIDIKAN BERKUALITAS / *QUALITY EDUCATION* 	• Bantuan sarana Prasarana pendidikan dan Rumah Ibadah serta Panti Asuhan / *Assistance for educational infrastructure, places of worship, and orphanages*	Memberikan wawasan yang luas kepada para stakeholders. / *Providing broad insight to stakeholders.*	✓

SDGs	RENCANA DAN AKSI / *Plan And Action*	MANFAAT / *Benefit*	DUKUNGAN PID TERHADAP TUJUAN PEMBANGUNAN BERKELANJUTAN / *PID SUPPORT Towards Sustainable Development Goals*
ENERGI BERSIH DAN TERJANGKAU / *CLEAN AND AFFORDABLE ENERGY* 	• *Green Office* / *Green Office* • Menggunakan Energi terbarukan dalam proses bisnis / *Using Renewable Energy in Business Processes.*	Menjaga kelestarian sumber energi. / *Maintaining the sustainability of energy sources.*	✓
EKOSISTEM ALAM / *NATURAL ECOSYSTEM* 	• Program Efisiensi dan Mitigasi Lingkungan / *Environmental Efficiency and Mitigation Program.* • Reboisasi / *Reforestation.* • Uji Amdal / *Amdal Test.*	Megurangi pencemaran dan kerusakan sumber daya alam dan lingkungan hidup. / *Reducing pollution and damage to natural resources and the environment.*	✓

Strategi Keberlanjutan

PT Pelita Indonesia Djaya (Pelni Services) menjadikan keberlanjutan sebagai bagian dari strategi bisnis untuk menciptakan pertumbuhan yang berkelanjutan, meningkatkan daya saing, dan memberikan nilai tambah bagi seluruh pemangku kepentingan. Perusahaan mengintegrasikan aspek ekonomi, sosial, lingkungan, dan tata kelola (ESG) ke dalam proses bisnis sehingga setiap keputusan dan kegiatan operasional selaras dengan prinsip pembangunan berkelanjutan.

Dalam pelaksanaannya, Perusahaan berfokus pada peningkatan efisiensi operasional, penguatan tata kelola perusahaan yang baik *(Good Corporate Governance)*, pengelolaan risiko yang efektif, pengembangan kompetensi pegawai, serta peningkatan kualitas layanan kepada pelanggan. Selain itu, Perusahaan terus mendorong pemanfaatan sumber daya secara

Sustainability Strategy

PT Pelita Indonesia Djaya (Pelni Services) places sustainability at the core of its business strategy to drive sustainable growth, enhance competitiveness, and create long-term value for all stakeholders. The Company integrates economic, social, environmental, and governance (ESG) considerations into its business processes, ensuring that every decision and operational activity is aligned with the principles of sustainable development.

In implementing this strategy, the Company focuses on improving operational efficiency, strengthening Good Corporate Governance (GCG), enhancing risk management practices, developing employee competencies, and continuously improving service quality. In addition, the Company promotes the efficient use of resources, responsible environmental management, and the implementation of social

efisien, pengelolaan dampak lingkungan secara bertanggung jawab, serta pelaksanaan program sosial yang memberikan manfaat bagi masyarakat dan mendukung hubungan yang harmonis dengan seluruh pemangku kepentingan.

programs that generate positive impacts for communities while fostering strong and mutually beneficial relationships with stakeholders.

Melalui strategi tersebut, PT Pelita Indonesia Djaya berkomitmen untuk menjaga keberlangsungan usaha, memperkuat ketahanan perusahaan terhadap dinamika bisnis, serta menciptakan nilai ekonomi, sosial, dan lingkungan secara berkelanjutan. Implementasi strategi ini juga mendukung pencapaian Tujuan Pembangunan Berkelanjutan (SDGs) dan memperkuat praktik tata kelola yang transparan, akuntabel, bertanggung jawab, independen, dan berkeadilan. (GRI 2-22, GRI 2-23, GRI 3-3, GRI 201-1, GRI 302-5, GRI 403-1, GRI 413-1; ASEAN Corporate Governance Scorecard: Principle C – Role of Stakeholders, Principle D Disclosure and Transparency, Principle E Responsibilities of the Board).

Through these strategic initiatives, PT Pelita Indonesia Djaya remains committed to ensuring business continuity, strengthening corporate resilience amid an evolving business landscape, and creating sustainable economic, social, and environmental value. These efforts also support the achievement of the Sustainable Development Goals (SDGs) while reinforcing the implementation of transparent, accountable, responsible, independent, and fair corporate governance practices. (GRI 2-22, GRI 2-23, GRI 3-3, GRI 201-1, GRI 302-5, GRI 403-1, GRI 413-1; ASEAN Corporate Governance Scorecard: Principle C – Role of Stakeholders, Principle D – Disclosure and Transparency, Principle E – Responsibilities of the Board)

Penanggung Jawab Penerapan Keuangan Berkelanjutan

Direksi bertanggung jawab atas pelaksanaan dan pengawasan penerapan Keuangan Berkelanjutan, termasuk menetapkan arah kebijakan, strategi, serta memastikan implementasinya berjalan secara efektif di seluruh kegiatan usaha Perusahaan.

Person in Charge of Sustainable Finance Implementation

The Board of Directors is responsible for the implementation and supervision of Sustainable Finance, including setting policy directions and strategies, as well as ensuring that its implementation is carried out effectively across all business activities of the Company.

Pengembangan Kompetensi Terkait Keuangan Berkelanjutan

Perusahaan secara berkelanjutan meningkatkan kompetensi pegawai melalui berbagai program pelatihan, baik training, in-house training, maupun kegiatan pengembangan kapasitas lainnya yang disesuaikan dengan kebutuhan dan perkembangan penerapan Keuangan Berkelanjutan.

Competency Development Related to Sustainable Finance

The Company continuously enhances employee competencies through various training programs, including training, in-house training, and other capacity-building activities tailored to the needs and developments in the implementation of Sustainable Finance.

Permasalahan terhadap Penerapan Keuangan Berkelanjutan

Dalam implementasinya, Perusahaan menghadapi berbagai tantangan, antara lain penyesuaian terhadap perkembangan regulasi, peningkatan kapasitas sumber daya manusia, serta penguatan integrasi aspek keberlanjutan ke dalam proses bisnis. Namun demikian, tantangan tersebut terus dikelola melalui penyempurnaan kebijakan, peningkatan kompetensi, dan penguatan tata kelola sehingga tidak menghambat komitmen Perusahaan dalam menerapkan Keuangan Berkelanjutan.

Challenges in the Implementation of Sustainable Finance

In its implementation, the Company faces various challenges, including adjustments to regulatory developments, enhancement of human resource capacity, and strengthening the integration of sustainability aspects into business processes. Nevertheless, these challenges continue to be managed through policy improvements, competency enhancement, and strengthened governance, so as not to hinder the Company's commitment to implementing Sustainable Finance.

DAFTAR ISI
Table of Content

PENJELASAN TEMA 01
Theme Explanation

SANGGAHAN DAN BATASAN TANGGUNG JAWAB 02
Disclaimer

KINERJA LINGKUNGAN DAN SOSIAL BARU 04
New Environmental And Social Performance

KEUNGGULAN KAMI 06
Our Advantages

KESINAMBUNGAN TEMA 08
Theme Continuity

TENTANG LAPORAN INI 10
About this Report

DAFTAR ISI 20
Table of Contents



1. IKHTISAR KINERJA
Performance Highlights

IKHTISAR KEUANGAN 28
Financial Highlights

IFORMASI HARGA SAHAM 31
Share Price Information

PENGHARGAAN DAN SERTIFIKASI 34
Awards and Certifications

PERISTIWA PENTING 40
Significant Events



2. LAPORAN MANAJEMEN
Management Report

SAMBUTAN DEWAN KOMISARIS 58
Report Board of the Board of Commissioners

LAPORAN DIREKSI 72
Report From the Board of Directors



3. PROFIL PERUSAHAAN
Company Profile

IDENTITAS PERUSAHAAN 96
Company Identity

RIWAYAT SINGKAT PERUSAHAAN 98
Brief History of the Company

JEJAK LANGKAH 102
Milestone

BIDANG USAHA 104
Line of Business

KOMPOSISI PEMEGANG SAHAM DAN STRUKTUR ANAK PERUSAHAAN 108
Shareholder composition and subsidiary structure

LOGO PERUSAHAAN 110
Company Logo

ANAK PERUSAHAAN 111
Subsidiaries

PROFIL ENTITAS ANAK 112
Subsidiary Profile

STRUKTUR ORGANISASI 116
Organization Structure

VISI DAN MISI 118
Vision and Mission

BUDAYA PERUSAHAAN 119
Corporate Culture

PROFIL DEWAN KOMISARIS 122
Board of Commissioners' Profile

PROFIL DIREKSI 128
Board of Directors' Profile

PEJABAT EKSEKUTIF 131
Executive Officers

SURAT PERNYATAAN ANGGOTA DEWAN KOMISARIS DAN ANGGOTA DIREKSI TENTANG TANGGUNG JAWAB ATAS LAPORAN TERINTEGRASI 2025 136
Statement Letter of Members of the Board of Commissioners and Members of the Board of Directors regarding Responsibility for the 2025 Integrated Report

138



4. FUNGSI PENUNJANG BISNIS
Business Support Function

LAPORAN SUMBER DAYA MANUSIA 140
Human Resources Report

ROADMAP PENGEMBANGAN SDM 143
Human Capital Development Roadmap

STRATEGI MANAJEMEN SUMBER DAYA MANUSIA 147
Human Resources Management Strategy

REKRUTMEN DAN SELEKSI 148
Recruitment and Selection

PENGEMBANGAN KOMPETENSI 148
Competency Development

SISTEM REMUNERASI DAN KESEJAHTERAAN 154
Remuneration and Welfare System

BIAYA PENGEMBANGAN KOMPETENSI 155
Employee Competency Development Expenses

SISTEM MANAJEMEN KINERJA 157
Performance Management System

INTERNALISASI BUDAYA 158
Corporate Culture Internalisation

PROGRAM PENGEMBANGAN KUALITAS DAN KOMPETENSI PEGAWAI 160
Employee Quality and Competency Development Programmes

PENGHARGAAN DAN SANKSI 161
Rewards and Disciplinary Measures

RENCANA PENGEMBANGAN SDM DITAHUN 2026 164
Human Capital Development Plan for 2026

TEKNOLOGI INFORMASI 166
Information Technology

SOP DAN TATA KELOLA TI 171
IT SOPs and Governance

DATA PENGEMBANGAN DAN BIAYA PENGEMBANGAN TAHUN 2025 176
Development Data and Development Costs In 2025

TATA KELOLA TI 178
IT Governance

WEBSITE CORPORATE DAN SOSIAL MEDIA 180
Corporate Website and Social Media

APLIKASI SISTEM KEUANGAN SAP 182
SAP Financial System Application

TEKNIS TATA KELOLA SURAT ELEKTRONIK *(E-MAIL)* 184
Technical Management of E-Mail

SYSTEM RESPONSE 186

188



5. ANALISIS & PEMBAHASAN MANAJEMEN
Management Discussion & Analysis

STRUKTUR MODAL DAN KEBIJAKAN STRUKTUR MODAL 216
Capital Structure and Its Policy

INFORMASI MATERIAL MENGENAI INVESTASI, EKSPANSI, DIVESTASI, PENGGABUNGAN/ PELEBURAN USAHA, AKUISISI DAN RESTRUKTURISASI UTANG / MODAL 218
Material Information Regarding Investment, Expansion, Divestment, Business Merger/Merger, Acquisition and Debt/Capital Restructuring

INFORMASI DAN FAKTA MATERIAL YANG TERJADI SETELAH TANGGAL LAPORAN AKUNTAN MATERIAL 222
Material Information and Facts That Occurred After the Date of the Material Accountant's Report

INFORMASI KEUANGAN YANG MENGANDUNG KEJADIAN LUAR BIASA DAN JARANG TERJADI / 223
FinancialInformation Containing Extraordinary And Infrequent Events

DAMPAK PERUBAHAN HARGA TERHADAP PENDAPATAN DAN LABA PERUSAHAAN 223
Impact of Price Changes on Revenue and Profit

PERUBAHAN KEBIJAKAN AKUNTANSI DAN DAMPAKNYA TERHADAP LAPORAN KEUANGAN PERUSAHAAN 224
Changes In Accounting Policies and Their Impact on the Company's Financial Statements

KINERJA ENTITAS 225
Entity Performance

KELANGSUNGAN USAHA 228
Business Continuity

PROGRAM KEPEMILIKAN SAHAM OLEH KARYAWAN DAN/ATAU MANAJEMEN YANG DILAKSANAKAN PERUSAHAAN (ESOP/MSOP) 232
Employee and/or Management Share Ownership Programme implemented by the Company (ESOP/MSOP)

KEMAMPUAN MEMENUHI KEWAJIBAN, TINGKAT KOLEKTIBILITAS PIUTANG, DAN PROFITABILITAS PERUSAHAAN 233
Ability to Meet Obligations, Receivables Collectibility, and Company Profitability

PROYEKSI PERUSAHAAN TAHUN 2026 235
Company Projection for 2026

KINERJA ANAK PERUSAHAN PT PBN 236
Performance of PT PBN Subsidiary

238



6. TATA KELOLA PERUSAHAAN
Corporate Governance

KOMITMEN GCG 242
Comitment to GCG Implementation

PELAKSANAAN *GOOD CORPORATE GOVERNANCE (GCG)* 245
Implementation of Good Corporate Governance (GCG)

RAPAT UMUM PEMEGANG SAHAM (RUPS) 253
General Meeting of Shareholders (RUPS)

DEWAN KOMISARIS 256
Board of Commissioners

KOMISARIS INDEPENDEN 268
Board of Commissioners

ORGAN DEWAN KOMISARIS 277
Organ of the Board of Commissioners

KOMITE AUDIT 279
Audit Committee

KOMITE NOMINASI DAN REMUNERASI 285
Nomination and Remuneration Committee

KOMITE KEBIJAKAN RISIKO 291
Risk Policy Committee

SEKRETARIS DEWAN KOMISARIS 298
Secretary of the Board of Commissioners

DIREKSI 301
Directors

SEKRETARIS PERUSAHAAN 317
Company Secretary

SATUAN PENGAWAS INTERN (SPI) 325
Internal Control System

MANAJEMEN RISIKO 345
Risk Management

LAPORAN PENERAPAN MANAJEMEN RISIKO 358
Risk Management Implementation Report

KEBIJKAN MANAJEMEN RISIKO 362
Risk Management Policy

TATA KELOLA MANAJEMEN RISIKO 371
Risk Management Governance

TATA KELOLA BERKELANJUTAN 378
Sustainability Governance

PENILAIAN RISIKO ATAS PENERAPAN KEUANGAN BERKELANJUTAN 378
Risk Assessment on the Implementation of Sustainable Finance

HUBUNGAN DENGAN PEMANGKU KEPENTINGAN 379
Relationship with Stakeholders

PERKARA HUKUM 381
Legal Matters

PEDOMAN PERILAKU DAN ETIKA 382
Code of Conduct and Ethics

WHISTLEBLOWING SYSTEM 385
Whistleblowing System

394



7. TANGGUNG JAWAB SOSIAL PERUSAHAAN
Corporate Social Responsibility

KOMITMEN TERHADAP TANGGUNG JAWAB SOSIAL DAN LINGKUNGAN 397
Commitment to Corporate Social and Environmental Responsibility

KEBIJAKAN UMUM CSR 398
General CSR Policy
STRATEGI DAN PILAR PROGRAM

TJSL PELNI SERVICES 399
Strategy and Pillars of PELNI Services's TJSL Program

TANGGUNG JAWAB SOSIAL PERUSAHAAN TERKAIT HAK ASASI MANUSIA 403
Corporate Social Responsibility Related to Human Rights

TANGGUNG JAWAB SOSIAL PERUSAHAAN TERKAIT OPERASI YANG ADIL 404
Corporate Social Responsibility Related to Fair Operations

TANGGUNG JAWAB SOSIAL PERUSAHAAN TERKAIT LINGKUNGAN HIDUP 405
Corporate Social Responsibility Related to the Environment

KONSUMSI ENERGI DAN AIR 405
Energy and Water Consumption

TANGGUNG JAWAB SOSIAL TERKAIT KONSUMEN 408
Consumer-related Social Responsibility

SURVEY KEPUASAN KONSUMEN 410
Consumer Satisfaction Survey

TANGGUNG JAWAB SOSIAL PERUSAHAAN TERKAIT SOSIAL KEMASYARAKATAN 413
Corporate Social Responsibility Related to Social Community

IKHTISAR KINERJA

Performance Highlights

Menciptakan Pertumbuhan Berkelanjutan melalui Kinerja yang Unggul

1

IKHTISAR KINERJA

Performance Highlights


PELNI
SERVICES
PT Pelita Indonesia Djaya
+8.88
+4.96
+2.53

PELNI SERVICES
PT Pelita Indonesia Djaya

KILAS KINERJA EKONOMI 2025

Menciptakan Nilai Ekonomi, Menggerakkan Indonesia

PT Pelita Indonesia Djaya terus memperkuat kinerja ekonomi yang berkelanjutan dengan menerapkan tata kelola yang baik, meningkatkan nilai bagi pemangku kepentingan, serta memberikan dampak positif bagi perekonomian nasional.



KODE GRI TERKAIT – KINERJA EKONOMI

- GRI 201 Economic Performance
- GRI 202 Market Presence
- GRI 203 Indirect Economic Impacts
- GRI 204 Procurement Practices
- GRI 205 Anti-Corruption
- GRI 206 Anti-Competitive Behavior
- GRI 207 Tax

KOMITMEN KAMI

Tata Kelola yang Baik
Menjalankan bisnis secara transparan, akuntabel, dan berintegritas.

Nilai bagi Pemangku Kepentingan
Menciptakan nilai ekonomi berkelanjutan bagi pelanggan, mitra, karyawan, investor, dan masyarakat.

Operasi Berkelanjutan
Mengoptimalkan efisiensi operasional dan penerapan prinsip ESG.

Menghubungkan Indonesia
Mendukung kelancaran logistik maritim dan konektivitas antar wilayah nusantara.

RINGKASAN KINERJA EKONOMI

PENDAPATAN USAHA / *OPERATING REVENUE*

Rp 795,722 Juta

Pendapatan usaha tahun 2025 terealisasi sebesar Rp795,722 juta atau 111,72% dari anggaran.

111,72% dari anggaran

LABA USAHA TAHUN BERJALAN / *OPERATING PROFIT OF THE YEAR*

Rp 33,163 Juta

Laba usaha tahun 2025 terealisasi sebesar Rp 33.163 juta atau 102,68% dari anggaran.

102,68% dari anggaran

TOTAL ASET / *TOTAL ASSETS*

Rp 461,740 Juta

Jumlah Aset per 31 Desember 2025 sebesar Rp 461.740 juta atau 122,81% dari anggaran.

122,81% dari anggaran



KONTRIBUSI EKONOMI

KONTRIBUSI BAGI NEGARA
Pembayaran pajak dan PNBP sebagai bentuk kontribusi nyata bagi pembangunan nasional.

PENYERAPAN TENAGA KERJA
Memberikan kesempatan kerja dan pengembangan kompetensi bagi talenta terbaik Indonesia.

KEMITRAAN & PEMBERDAYAAN
Bersinergi dengan mitra usaha dan pelaku UMKM untuk mendorong pertumbuhan ekonomi daerah.

DUKUNGAN LOGISTIK NASIONAL
Menghadirkan layanan pelayaran yang andal untuk mendukung rantai pasok dan konektivitas antar pulau.

KINERJA KEUANGAN YANG SOLID

Pertumbuhan kinerja yang sehat mencerminkan ketangguhan bisnis PT Pelita Indonesia Djaya dalam menghadapi dinamika industri pelayaran.

- Efisiensi Operasional
- Pengelolaan Risiko
- Inovasi & Digitalisasi
- Fokus pada Pelanggan



PT Pelita Indonesia Djaya berkomitmen untuk terus melaju bersama, menghubungkan Indonesia melalui layanan pelayaran yang andal, efisien, dan berkelanjutan.

#MenghubungkanIndonesia

Keterangan Kode GRI
GRI 201 : Economic Performance (201-1, 201-2, 201-3, 201-4)
GRI 202 : Market Presence | GRI 203 : Indirect Economic Impacts
GRI 204 : Procurement Practices | GRI 205 : Anti-Corruption
GRI 206 : Anti-Competitive Behavior | GRI 207 : Tax

RINGKASAN EKSEKUTIF

KINERJA PERUSAHAAN AUDITED TAHUN 2025

PELNI SERVICES

Kinerja Produksi Tahun 2025

596 Orang (Frontliner & Manage Services)
119,92% dari Target Tahun 2025
120,89% dari YoY 2024

275 Voyage (Hiburan Band)
108,70% dari Target Tahun 2025
146,28% dari YoY 2024

86 Unit (Sewa Kendaraan)
93,48% dari Target Tahun 2025
100,00% dari YoY 2024

102 Orang (Cleaning Service Gedung)
120,00% dari Target Tahun 2025
120,00% dari YoY 2024

211 Orang (Pengamanan Gedung)
99,53% dari Target Tahun 2025
50,48% dari YoY 2024

184 SPK (Maintenance)
90,20% dari Target Tahun 2025
65,02% dari YoY 2024

57 Orang (Janitor Gedung)
101,79% dari Target Tahun 2025
101,79% dari YoY 2024

604 Voyage (Suplai Bahan Makanan)
102,20% dari Target Tahun 2025
105,78% dari YoY 2024

14 Paket (Kapal Pinisi)
21,88% dari Target Tahun 2025
36,84% dari YoY 2024

17 Unit (Galangan Surya)
70,83% dari Target Tahun 2025

PT PBN

288 Orang (Cleaning Service Laut)
111,20% dari Target Tahun 2025

141 Orang (Pengamanan Laut)
101,44% dari Target Tahun 2025

90 Orang (Tamtama, Bintara)
103,45% dari Target Tahun 2025

75 Orang (Housekeeping Kapal)
100,00% dari Target Tahun 2025

IKHTISAR KEUANGAN
Financial Highlights

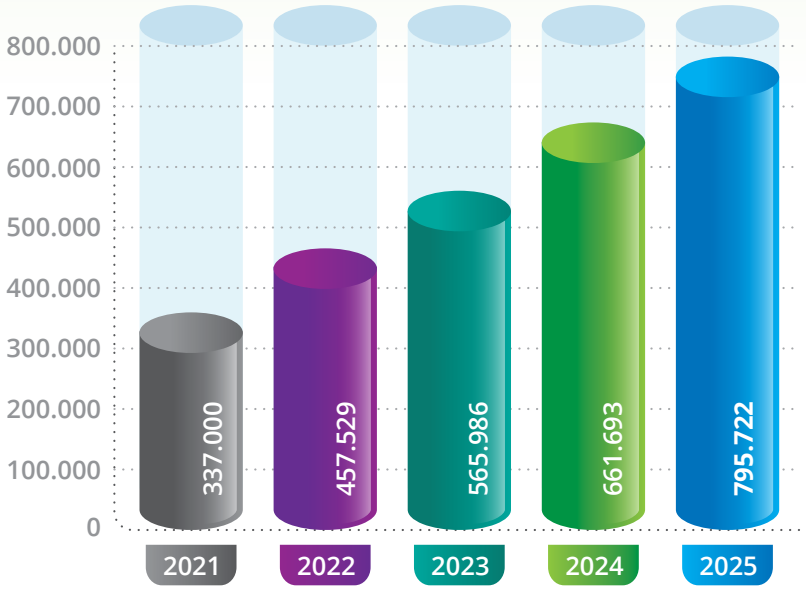
(dalam satuan Juta Rupiah / *in Million Rupiah*)

URAIAN / *Description*	2021	2022	2023	2024	2025
LAPORAN LABA (RUGI) KONSOLIDASIAN / *Consolidated Statement of Profit (Loss)*					
Pendapatan Usaha / *Business Income*	337.000	457.529	565.986	661.693	**795.722**
Biaya Usaha / *Operating Expenses*	(302.610)	(379.658)	(474.954)	(554.128)	**(668.455)**
Laba Kotor / *Gross Profit*	34.390	77.871	91.831	107.565	**127.267**
Beban Administrasi dan Umum / *Administrative and General Expenses*	(45.759)	(51.143)	61.030	(61.918)	**(81.588)**
Laba Usaha / *Operating Profit*	(11.370)	26.728	30.802	45.646	**45.678**
Pendapatan (Beban) Non Usaha Bersih / *Net Non-Operating Income (Expense)*	15.666	6.898	7.879	(4.703)	**33**
Laba Sebelum Pajak / *Profit Before Tax*	4.297	33.626	38.681	40.943	**45.711**
MANFAAT (BEBAN) PAJAK PENGHASILAN / *Income Tax Benefit (Expense)*					
Pajak Kini / *Current Tax*	869	(8.092)	(10.928)	(11.303)	**(13.490)**
Pajak Tangguhan / *Deferred Tax*	-	397	420	(1.529)	**(995)**
Laba Tahun Berjalan / *Profit for the Year*	5.166	25.930	28.173	31.168	**33.216**
Penghasilan Komprehensif Lain / *Other Comprehensive Income*	-	-	300	(159)	**(1.751)**
Jumlah Laba Komprehensif / *Total Comprehensive Income*	5.166	25.930	28.472	31.009	**33.163**
Hak Minoritas / *Minority Rights*	(6)	(5)	(8)	(9)	**54**
Laba Rugi Konsolidasian / *Consolidated Profit or Loss*	5.160	25.925	28.164	31.159	**33.163**
LAPORAN POSISI KEUANGAN KONSOLIDASIAN / *Consolidated Statement of Financial Position*					
Aset Lancar / *Current Assets*	220.401	256.231	254.752	299.800	**386.959**
Aset Tidak lancar / *Non-current Assets*	47.395	77.421	82.390	76.189	**74.782**
Total Aset / *Total Assets*	284.838	333.651	328.319	375.989	**461.740**
Liabilitas Jangka Pendek / *Short-term Liabilities*	114.358	134.697	102.688	117.190	**179.069**
Liabilitas Jangka Panjang / *Long-term Liabilities*	11.621	12.160	10.327	12.468	**4.875**
Total Liabilitas / *Total Liabilities*	125.978	146.857	113.015	129.658	**183.944**
Modal Kerja / *Working Capital*	158.733	186.663	215.126	169.655	**244.375**
Kepentingan Non Pengendali / *Non-controlling Interest*	127	132	195	204	**258**
Total Ekuitas / *Total Equity*	158.860	186.794	215.126	246.331	**277.796**
Total Liabilitas dan Ekuitas / *Total Liabilities and Equity*	284.838	333.651	328.319	375.989	**461.740**
LAPORAN ARUS KAS KONSOLIDASIAN / *Consolidated Statement of Cash Flows*					
Arus Kas dari Aktivitas Operasi / *Cash Flow from Operating Activities*	31.008	7.226	(5.896)	21.466	**17.802**
Arus Kas dari Aktivitas Investasi / *Cash Flows from Investing Activities*	(14.669)	(8.458)	782	(6019)	**(9.126)**
Arus Kas dari Aktivitas Pendanaan / *Cash Flows from Financing Activities*	(4.671)	(5.477)	24.750	(15.000)	**-**
Kenaikan (Penurunan) Kas dan Setara Kas / *Increase (Decrease) in Cash and Cash Equivalents*	(24.367)	(11.1520)	19.637	447	**8.676**
Saldo Awal Kas dan Setara Kas / *Beginning Balance of Cash and Cash Equivalents*	41.067	33.950	22.793	42.429	**42.876**
Saldo Akhir Kas dan Setara Kas / *Ending Balance of Cash and Cash Equivalents*	33.950	22.793	42.429	42.876	**51.552**
RASIO KEUANGAN / *Financial Ratios*					
Gross Profit Margin	19,62%	16,68%	15,95%	16.20%	**15,99%**
Operating Profit Margin	1,53%	5,67%	16,23%	6,19%	**5.77%**
Net Profit Margin	6,09%	5,67%	4,98%	4.71%	**4.17%**
EBITDA Margin	8,83%	7,10%	5,74%	8.18%	**6,97%**
Net Return on Invesment	12,25%	9,75%	15,62%	14.11%	**11.95%**
Net Return on Equity	17,94%	20,74%	15,05%	14,49%	**13,57%**
Dept to Equity Ratio	76,84%	78,46%	52,48%	52,37%	**66,03%**
Dept to Total Asset	43,45%	43,96%	34,42%	34,37%	**39,72%**
Current Ratio	228,02%	192,51%	246,99%	248.51%	**214,40%**
Total Asset Turn Over	**139,04%**	**140,10%**	**175,41%**	**339.67%**	**344,66%**

Perkembangan Pendapatan, Biaya dan Laba Konsolidasi Perusahaan / *Development of the Company's Consolidated Revenue, Cost and Profit*

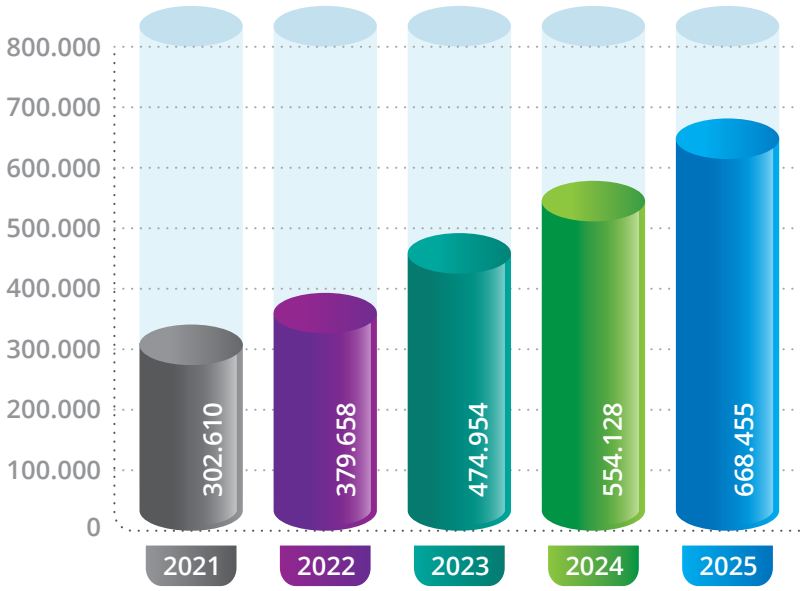
Pendapatan / *Revenue*

(dalam satuan Juta Rupiah / *in Million Rupiah)*



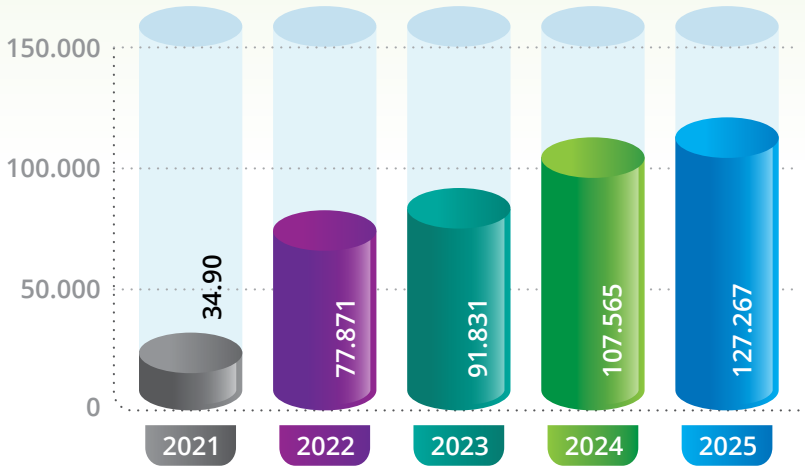
Biaya / *Cost*

(dalam satuan Juta Rupiah / *in Million Rupiah)*



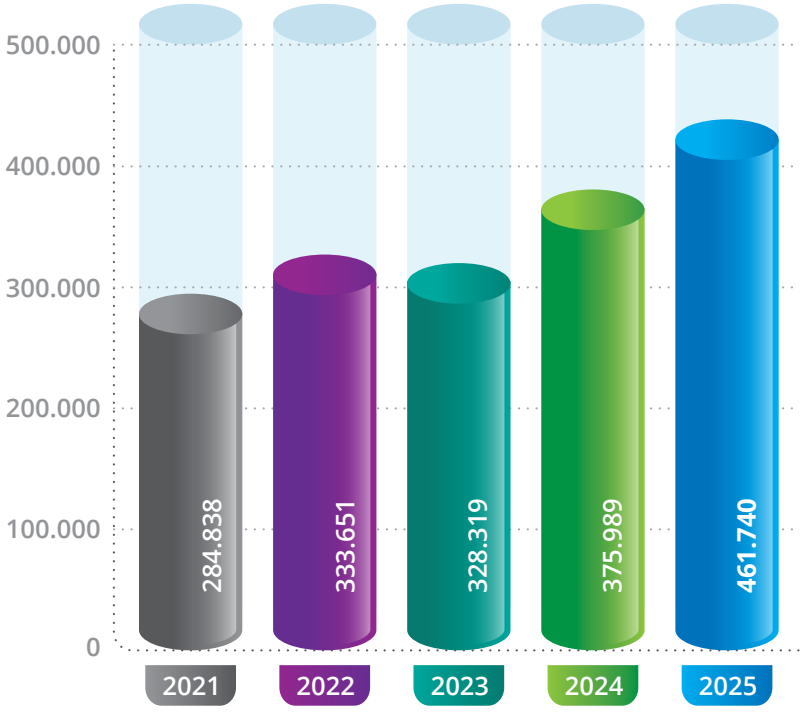
Laba / *Profit*

(dalam satuan Juta Rupiah / *in Million Rupiah)*



Perkembangan Aset Perusahaan / *Company Asset Development*

(dalam satuan Juta Rupiah / *in Million Rupiah)*



INFORMASI HARGA SAHAM

Perusahaan tidak mencatakan di bursa sehingga tidak ada informasi mengenai harga saham.

Aksi Korporasi

Pada tahun 2025, tidak terdapat aksi korporasi.

Informasi Obligasi, Sukuk, Dan/Atau Obligasi Konversi Informasi Obligasi

Sampai dengan 31 Desember 2025 Perusahaan tidak menerbitkan obligasi. Tidak terdapat informasi mengenai obligasi Perusahaan untuk diungkapkan pada bagian ini.

Informasi Sukuk

Sampai dengan 31 Desember 2025, Perusahaan tidak menerbitkan sukuk. Tidak terdapat informasi mengenai sukuk Perusahaan untuk diungkapkan pada bagian ini.

Obligasi Konversi

Sampai dengan 31 Desember 2025 Perusahaan tidak menerbitkan obligasi konversi. Tidak terdapat informasi mengenai obligasi konversi Perusahaan untuk diungkapkan pada bagian ini.

Kronologi Pencatatan Saham

Sampai dengan 31 Desember 2025, PELNI Services tidak pernah melakukan penawaran umum perdana saham kepada publik. Dengan demikian, tidak terdapat informasi apa pun terkait tahun penerbitan saham, jumlah saham, nilai nominal saham, harga penawaran saham, aksi korporasi, serta nama bursa pencatatan saham untuk diungkapkan di dalam Laporan Tahunan ini.

Kronologi Pencatatan Efek Lainnya

Sampai dengan 31 Desember 2025, PELNI Services tidak melakukan pencatatan efek lainnya. Dengan demikian, tidak terdapat informasi apa pun terkait nama efek, nilai penawaran, nama bursa pencatatan saham, hingga peringkat efek untuk diungkapan di dalam Laporan Tahunan ini.

Share Price Information

The company is not listed on the stock exchange so there is no information on the share price.

Corporate Action

In 2025, there was no corporate action.

Information on Bonds, Sukuk, and / or Convertible Bonds Bond Information

As of 31 December 2025, the Company has not issued any bonds. There is no information regarding the Company's bonds to be disclosed in this section.

Sukuk Information

As of 31 December 2025, the Company does not issue sukuk. There is no information regarding the Company's sukuk to be disclosed in this section.

Convertible Bonds

As of 31 December 2025, the Company has not issued any convertible bonds. There is no information regarding the Company's convertible bonds to be disclosed in this section.

Stock Listing Chronology

As of 31 December 2025, PELNI Services has never conducted an initial public offering of shares to the public. As such, there is no information regarding the year of share issuance, number of shares, par value of shares, offering price of shares, corporate actions, as well as the name of the listing exchange to be disclosed in this Annual Report.

Chronology of Other Securities Listing

As of 31 December 2025, PELNI Services has not listed any other securities. As such, there is no information regarding the name of the securities, the offering value, the name of the listing exchange, and the rating of the securities to be disclosed in this Annual Report.

Lembaga dan Profesi Penunjang Pasar Modal

Perusahaan tidak masuk mecatatkan di bursa sehingga tidak memiliki Lembaga dan profesi penunjang pasar modal.

Informasi pada Situs *Web* Perusahaan

- Riwayat singkat;
- Struktur organisasi;
- Informasi Pemegang Saham;
- Isi Kode Etik (Etika Bisnis);
- Informasi Rapat Umum Pemegang Saham (RUPS);
- Profil Direksi dan Dewan Komisaris;
- Piagam / *Charter* Dewan Komisaris, Direksi, Komite-komite, Sekretaris Perusahaan dan Audit Internal;
- Dokumen Anggaran Dasar.

LEMBAGA DAN PROFESI PENUNJANG PASAR MODAL

Biro Administrasi Efek

Sampai dengan 31 Desember 2025, PELNI Services tidak mencatatkan saham ataupun efek lain pada bursa mana pun.

Perusahaan Pemeringkat Efek

Sampai dengan 31 Desember 2025, PELNI Services tidak mencatatkan saham ataupun efek lain pada bursa mana pun.

KOMPOSISI KEPEMILIKAN SAHAM DEWAN KOMISARIS, DIREKSI DAN MASYARAKAT

Sampai dengan 31 Desember 2025, saham PELNI Services tidak dimiliki oleh Dewan Komisaris, Direksi dan Masyarakat.

Capital Market Supporting Institutions and Professions

The Company is not listed on the stock exchange so it does not have capital market supporting institutions and professionals.

Information on the Company's Website

- *Brief history;*
- *Organisation structure;*
- *Shareholder Information;*
- *Contents of Code of Conduct (Business Ethics);*
- *General Meeting of Shareholders (GMS) Information;*
- *Profile of the Board of Directors and Board of Commissioners;*
- *Charter of the Board of Commissioners, Board of Directors, Committees, Corporate Secretary and Internal Audit;*
- *Articles of Association document.*

Capital Market Supporting Institutions and Professionals

Securities Administration Bureau

As of 31 December 2025, PELNI Services does not list its shares or other securities on any exchange.

Securities Rating Company

As of 31 December 2025, PELNI Services has not listed any shares or other securities on any stock exchange.

Composition of Share Ownership of the Board of Commissioners, Directors and the Public

As of 31 December 2025, PELNI Services shares are not owned by the Board of Commissioners, Board of Directors and the public.

KEMAMPUAN MEMENUHI KEWAJIBAN

Selama tahun 2025, Perusahaan memiliki tingkat kemampuan untuk memenuhi kewajiban dengan baik. Hal ini terlihat dari rasio likuiditas yang mengalami kenaikan dibanding dengan tahun 2024 dan rasio solvabilitas perusahaan mengalami penurunan yang signifikan, menunjukkan tingkat kesehatan finansial perusahaan yang lebih baik dan lebih rendahnya risiko kebangkrutan.

Tingkat Kolektibilitas Piutang

Tingkat efektivitas perusahaan tahun 2025 cenderung menurun dibandingkan tahun 2024 dalam memanfaatkan semua sumber daya yang ada, hal ini tercermin dari penurunan perputaran persediaan sebesar 34,65% dari semula 58 kali menjadi 38 kali, penurunan perputaran aset 7,70% dan kenaikan rasio penagihan rata-rata piutang sebesar 57,21%.

Solvency and Debt Servicing Ability

In 2025, the Company demonstrated a strong ability to meet its financial obligations. This is reflected in the increase in liquidity ratios compared to 2024, and a significant decrease in solvency ratios, indicating an improvement in the Company's financial health and a lower risk of insolvency..

Receivables Collectibility

The company's effectiveness level in 2025 tends to decrease compared to 2024 in utilizing all existing resources, this is reflected in a decrease in inventory turnover of 34.65% from 58 times to 38 times, a decrease in asset turnover of 7.70% and an increase in the average receivables collection ratio of 57.21%.

PENGHARGAAN DAN / ATAU SERTIFIKASI
Awards and / or Certifications



IDSurvey

CERTIFICATE

Certificate No. QSC 01374

SUCOFINDO INTERNATIONAL CERTIFICATION SERVICES

Menyatakan bahwa
Certify that

PT. PELITA INDONESIA DJAYA (PELNI Services)
DIVISI PERBAIKAN KAPAL
Jl. Nilam Barat No. 39, Kel. Perak Utara Kec. Pabean Cantian
Surabaya, Jawa Timur - INDONESIA

telah menerapkan sistem manajemen mutu yang memenuhi
has implemented quality management system that comply with

SNI ISO 9001:2015
Sistem Manajemen Mutu - Persyaratan
Quality Management Systems - Requirements

Ruang lingkup sertifikasi :
The scope of certification :

Jasa Reparasi Kapal dan Docking.
Repairing of Ships and Docking Services.
SECTOR CODE : 20

Sertifikat ini berlaku dengan ketentuan bahwa organisasi selalu memenuhi kriteria sebagaimana ditetapkan oleh SUCOFINDO INTERNATIONAL CERTIFICATION SERVICES
This certificate is valid provided that the organization continues to meet the criteria as laid down by SUCOFINDO INTERNATIONAL CERTIFICATION SERVICES

Dani Pramantyo
Vice President

IAF KAN

Sertifikat ini berlaku dari 16/12/2024 sampai 02/10/2027
This certificate is valid from 2024/12/16 until 2027/10/02

03-Rev.01

Sertifikat ini diberikan pertama kali pada 07/01/2016
This certificate has been granted for the first time on 2016/01/07

Amandemen1 : 02/12/2025
Amendement1 : 2025/12/10

5481805

SCI-2023A

Sertifikat SNI ISO 14001:2015 Tentang Sistem Manajemen Lingkungan dari SUCOFINDO INTERNASIONAL / *SNI ISO 14001:2015 Certification for Environmental Management Systems from SUCOFINDO INTERNATIONAL*

PT PELITA INDONESIA DJAYA (PELNI Services) DIVISI PERBAIKAN KAPAL / *PT PELITA INDONESIA DJAYA (PELNI Services) SHIP REPAIR DIVISION*

Ruang Lingkup Sertifikasi / *Certification Scope*:
Jasa Reparasi Kapal dan *Docking* /
Ship Repair and Docking Services



IDSurvey

CERTIFICATE

Certificate No. EMS 00224

SUCOFINDO INTERNATIONAL CERTIFICATION SERVICES

Menyatakan bahwa
Certify that

PT. PELITA INDONESIA DJAYA (PELNI Services)
DIVISI PERBAIKAN KAPAL
Jl. Nilam Barat No. 39, Kel. Perak Utara Kec. Pabean Cantian
Surabaya, Jawa Timur - INDONESIA

telah menerapkan sistem manajemen lingkungan yang memenuhi
has implemented environmental management system that comply with

SNI ISO 14001:2015
Sistem Manajemen Lingkungan - Persyaratan dengan panduan penggunaan
Environmental Management Systems-Requirements with guidance for use

Ruang lingkup sertifikasi :
The scope of certification :

Jasa Reparasi Kapal dan Docking.
Repairing of Ships and Docking Services.
SECTOR CODE : 20

Sertifikat ini berlaku dengan ketentuan bahwa organisasi selalu memenuhi kriteria sebagaimana ditetapkan oleh SUCOFINDO INTERNATIONAL CERTIFICATION SERVICES
This certificate is valid provided that the organization continues to meet the criteria as laid down by SUCOFINDO INTERNATIONAL CERTIFICATION SERVICES

Dani Pramantyo
Vice President

IAF KAN

Sertifikat ini berlaku dari 16/12/2024 sampai 02/10/2027
This certificate is valid from 2024/12/16 until 2027/10/02

03-Rev.01

Sertifikat ini diberikan pertama kali pada 07/01/2016
This certificate has been granted for the first time on 2016/01/07

Amandemen1 : 10/12/2025
Amendement1 : 2025/12/10

5481807

SCI-2023A

Sertifikat SNI ISO 9001:2015 Tentang Sistem Manajemen Mutu dari SUCOFINDO INTERNASIONAL / *SNI ISO 9001:2015 Certification for Quality Management Systems from SUCOFINDO INTERNATIONAL*

PT PELITA INDONESIA DJAYA (PELNI Services) DIVISI PERBAIKAN KAPAL / *PT PELITA INDONESIA DJAYA (PELNI Services) SHIP REPAIR DIVISION*

Ruang Lingkup Sertifikasi / *Certification Scope*:
Jasa Reparasi Kapal dan *Docking* /
Ship Repair and Docking Services

Sertifikat SNI ISO 45001:2018 Tentang Sistem Manajemen Kesehatan dan Keselamatan Kerja dari SUCOFINDO INTERNASIONAL / *SNI ISO 45001:2018 Certificate for Occupational Health and Safety Management Systems from SUCOFINDO INTERNATIONAL*

PT PELITA INDONESIA DJAYA (PERNI Services) DIVISI PERBAIKAN KAPAL / *PT PELITA INDONESIA DJAYA (PERNI Services) SHIP REPAIR DIVISION*

Ruang Lingkup Sertifikasi / *Certification Scope*:
Jasa Reparasi Kapal dan *Docking* / *Ship Repair and Docking Services*



IDSurvey

CERTIFICATE

Certificate No. OHS 00185

SUCOFINDO INTERNATIONAL CERTIFICATION SERVICES

Menyatakan bahwa
Certify that

PT. PELITA INDONESIA DJAYA (PELNI Services)
DIVISI PERBAIKAN KAPAL
Jl. Nilam Barat No. 39, Kel. Perak Utara Kec. Pabean Cantian
Surabaya, Jawa Timur - INDONESIA

telah menerapkan sistem manajemen kesehatan & keselamatan kerja yang memenuhi
has implemented occupational health and safety management system that comply with

SNI ISO 45001:2018
Sistem Manajemen Kesehatan dan Keselamatan Kerja - Persyaratan dengan panduan penggunaan
Occupational Health and Safety Management System - Requirements with guidance for use

Ruang lingkup sertifikasi :
The scope of certification :

Jasa Reparasi Kapal dan Docking.
Repairing of Ships and Docking Services.

SECTOR CODE : 20

Sertifikat ini berlaku dengan ketentuan bahwa organisasi selalu memenuhi kriteria sebagaimana ditetapkan oleh SUCOFINDO INTERNATIONAL CERTIFICATION SERVICES
This certificate is valid provided that the organization continues to meet the criteria as laid down by SUCOFINDO INTERNATIONAL CERTIFICATION SERVICES

Dani Pramantyo
Vice President

IAF KAN

Sertifikat ini berlaku dari 16/12/2024 sampai 02/10/2027
This certificate is valid from 2024/12/16 until 2027/10/02

02-Rev.01

Sertifikat ini diberikan pertama kali pada 05/12/2021
This certificate has been granted for the first time on 2021/12/05

Amandemen1 : 10/12/2025
Amendment1 : 2025/12/10

5481809

Sertifikat ISO 9001:2015 / *ISO 9001:2015 Certification*

Sistem Manajemen Mutu dari AMTIVO / *AMTIVO Quality Management System*

PT PELITA INDONESIA DJAYA (PERNI Services)

Ruang Lingkup Sertifikasi / *Certification Scope*:
Penyediaan Bahan Makanan, Alih Daya, Layanan Pemeliharaan Kapal / *Food Supply, Outsourcing, Ship Maintenance Services*



AMTIVO

CERTIFICATE OF REGISTRATION

The management system of certificate number **623577**

PT. PELITA INDONESIA DJAYA
Gedung PT Pelni Lantai 2, Jalan Angkasa No. 18, Kemayoran, Jakarta Pusat 10610 - INDONESIA,

has been assessed and certified as meeting the requirements of:

ISO 9001:2015
Food provision, Outsourcing and Vessel Maintenance Services within Indonesia

Further clarifications regarding the scope of this certificate and the applicability of requirements may be obtained by consulting the certifier.

Valid from:
Initial certification: 07 September 2023
Latest issue: 23 September 2025
Expiry date: 06 September 2026
Recertification before: 06 September 2026
Subject to annual assessments.

UKAS MANAGEMENT SYSTEMS
8289

IAF

Authorised by
Mike Tims
Chief Executive Officer

amtivo.com
Certificate issued by Amtivo Group Limited

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Amtivo Group Limited, 30 Tower View, Kings Hill, Kent, ME19 4UY.

PENGHARGAAN DAN / ATAU SERTIFIKASI
Awards and / or Certifications



IDSurvey

CERTIFICATE

Certificate No. FSM 00055

SUCOFINDO INTERNATIONAL CERTIFICATION SERVICES

Menyatakan bahwa
Certify that

PT PELITA INDONESIA DJAYA (PELNI SERVICES)

Head Office
Jl. Angkasa No. 18, Jakarta Pusat, Provinsi DKI Jakarta, Indonesia

Warehouse
Pergudangan Pattene 88, Cluster Green River, Jl. Poros Makassar No. 12A, Tennmapaduae, Kec. Marusu, Kab. Maros, Provinsi Sulawesi Selatan, Indonesia

telah menerapkan sistem manajemen keamanan pangan yang memenuhi
has implemented food safety management system that comply with

ISO 22000:2018, Food Safety Management System - Requirements for any organizations in the food chain

Ruang lingkup sertifikasi :
The scope of certification :

Distribusi, Penyimpanan dan Penyediaan bahan baku dan Produk Makanan
Penerimaan - Pemeriksaan Suhu Kendaraan - Pembongkaran - Penyimpanan - Penerimaan Order - Pemeriksaan Barang Keluar - Pemeriksaan Kendaraan - Pemuatan - Distribusi - Pengawasan Pemuatan Produk Ke Kapal

Cross docking
Penerimaan Produk - Pemeriksaan Suhu dan Kondisi Container/Truk - Pengawasan Pemuatan Produk - Perlimbangan Produk di Kapal

(Pembelian, Penyimpanan, Distribusi ke Kapal)

SECTOR CODE : FII & G

Sertifikat ini berlaku dengan ketentuan bahwa organisasi selalu memenuhi kriteria sebagaimana ditetapkan oleh SUCOFINDO INTERNATIONAL CERTIFICATION SERVICES
This certificate is valid provided that the organization continues to meet the criteria as laid down by SUCOFINDO INTERNATIONAL CERTIFICATION SERVICES

Budi Utomo
Ketua Badan Pelaksana
Chairman of Governing Board

IAF KAN

Sertifikat ini berlaku dari 03/11/2025 sampai 02/11/2028
This certificate is valid from 2025/11/03 until 2028/11/02

01-Rev.00

Sertifikat ISO 22000:2018 Tentang Sistem Manajemen Keamanan Pangan Gudang Makassar dari SUCOFINDO INTERNASIONAL / *ISO 22000:2018 Certification for the Makassar Warehouse Food Safety Management System from SUCOFINDO INTERNATIONAL*

PT PELITA INDONESIA DJAYA (PELNI Services)

Ruang Lingkup Sertifikasi / *Certification Scope*:
Distribusi, Penyimpanan dan Penyediaan Bahan Baku dan Produk Makanan / *Distribution, Storage, and Supply of Raw Materials and Food Products*

Sertifikast SNI ISO 37001:2025 Sistem Manajemen Anti Penyuapan (SMAP) dari GARUDA SERTIFIKASI INDONESIA / *SNI ISO 37001:2025 Anti-Bribery Management System (ABMS) certification from GARUDA CERTIFICATION INDONESIA*

PT PELITA INDONESIA DJAYA (PERNI Services)

Ruang Lingkup Sertifikasi / *Certification Scope*:
Supporting Pelayanan Jasa Transportasi Laut / *Supporting Marine Transportation Services*



KAN
Komite Akreditasi Nasional
LSSM-049-IDN

GARUDA SERTIFIKASI INDONESIA

CERTIFICATE
GARUDA SERTIFIKASI INDONESIA
hereby certificate that

PT PELITA INDONESIA DJAYA
Gedung PELNI Kemayoran (Lantai 2) Jl. Angkasa No. 18, Gn. Sahari Selatan,
Kec. Kemayoran, Jakarta Pusat - 10610
Has been audited by PT GARUDA SERTIFIKASI INDONESIA
and has implemented Anti-Bribery Management System

SNI ISO 37001:2016

Scope of registration
Supporting Pelayanan Jasa Transportasi Laut

Certificate No.	: G.05 - ID0198 - IV - 2024
Original Date	: 08 March 2021
Issue Date Certificate	: 01 April 2024
1st Surveillance	: 26 March 2025
Planning to be 2nd Surveillance	: 08 February 2026
Planning to be Renewal	: 08 January 2027
Expired Date Certificate	: 07 March 2027

DIRECTOR

This certificate is an amendment from the previous certificate
To verify the validity of this certificate please visit www.gsertl.com or scan this barcode

PT. GARUDA SERTIFIKASI INDONESIA, Jl. Pidada XI, Perum Griya Loka, Kav. 15, No. 9x, Ubung, Denpasar Utara, Bali - Indonesia
Telp : 0361-8947607, Email : info@gsertl.com, Website : www.gsertl.com



REPUBLIK INDONESIA
(REPUBLIC OF INDONESIA)
جمهورية إندونيسيا
SERTIFIKAT HALAL
(HALAL CERTIFICATE)
شهادة الحلال

Nomor Sertifikat / *Certificate Number*: ID31410024119600725 — رقم الشهادة

Berdasarkan keputusan penetapan halal produk Majelis Ulama Indonesia nomor :
Based on the decree in stipulating halal products of the Indonesian Council of Ulama :
استنادا على قرار مجلس العلماء الإندونيسي عن تحديد الحلال للمنتجات :
LPPOM/DAYATULLAH-03390001128022S Tanggal 14 Juli 2025

Jenis Produk / *Type of Product*	Jasa penyimpanan	نوع المنتج
Nama Produk / *Name of Product*	-Terlampir / As Attached-	اسم المنتج
Nama Pelaku Usaha / *Name of Company*	PT PELITA INDONESIA DJAYA	اسم الشركة
Alamat Pelaku Usaha / *Company's Address*	Jalan Angkasa Nomor 18, KOTA JAKARTA PUSAT, DKI Jakarta, 10610	عنوان الشركة
Diterbitkan di Jakarta pada / *Issued in Jakarta on*	15 Juli 2025	أصدرت الشهادة بجاكرتا في

Telah memenuhi ketentuan perundang-undangan
Has complied with the provisions of laws and regulations
قد استوفت أحكام التشريع

KEPALA
BADAN PENYELENGGARA JAMINAN PRODUK HALAL
HEAD OF HALAL PRODUCT ASSURANCE BODY
رئيس وكالة ضمان المنتجات الحلال

Ahmad Haikal Hasan

Sertifikat HALAL Nomor ID31410024119600725 dari Badan Penyelenggara Jaminan Produk Halal / *HALAL Certificate Number ID31410024119600725 from the Halal Product Assurance Organizing Agency*

PT PELITA INDONESIA DJAYA (PELNI Services)

Ruang Lingkup Sertifikasi / *Certification Scope*:
Jasa Penyimpanan / *Storage Services*



IDSurvey

CERTIFICATE

Certificate No. FSM 00054

SUCOFINDO INTERNATIONAL CERTIFICATION SERVICES
Graha Sucofindo 01 Floor - Jl. KH. Guru Amin Kav. 34 Jakarta 12760
Phone: +62-21-7983666, Email: marketing.sercs@sucofindo.co.id

Menyatakan bahwa
Certify that

PT PELITA INDONESIA DJAYA (PELNI SERVICES)

Head Office
Jl. Angkasa No. 18, Jakarta Pusat, Provinsi DKI Jakarta, Indonesia

Warehouse
Central Cakung Business Park, Blok G2/23, Kel. Rorotan, Kec. Cilincing, Kota Jakarta Utara, 14140, Provinsi DKI Jakarta, Indonesia

telah menerapkan sistem manajemen keamanan pangan yang memenuhi
has implemented food safety management system that comply with

ISO 22000:2018, Food Safety Management System - Requirements for any organizations in the food chain

Ruang lingkup sertifikasi :
The scope of certification :

Distribusi, Penyimpanan dan Penyediaan Bahan Baku dan Produk Makanan

Distribusi

Penerimaan - Pemeriksaan Suhu Kendaraan - Pembongkaran - Penyimpanan - Penerimaan Order - Pemeriksaan Barang yang Akan Keluar - Pemeriksaan Kendaraan - Pemuatan - Distribusi - Pengawasan Pemuatan Produk Ke Kapal

Cross docking
Penerimaan Produk - Pemeriksaan Suhu dan Kondisi Container/Truk - Pengawasan Pemuatan Produk - Penimbangan - Penyimpanan
(Pembelian, Penyimpanan, Distribusi ke Kapal)

SECTOR CODE : FII & G

Sertifikat ini berlaku dengan ketentuan bahwa organisasi selalu memenuhi kriteria sebagaimana ditetapkan oleh SUCOFINDO INTERNATIONAL CERTIFICATION SERVICES
This certificate is valid provided that the organization continues to meet the criteria as laid down by SUCOFINDO INTERNATIONAL CERTIFICATION SERVICES

Budi Utomo
Ketua Badan Pelaksana
Chairman of Governing Board

IAF KAN LSSM-042-IDN

Sertifikat ini berlaku dari 03/11/2025 sampai 02/11/2028
This certificate is valid from 2025/11/03 until 2028/11/02

01-Rev.00

Sertifikat ISO 22000:2018 Tentang Sistem Manajemen Keamanan Pangan Gudang Cakung Jakarta dari SUCOFINDO INTERNASIONAL / *ISO 22000:2018 Certification for the Food Safety Management System for the Cakung Jakarta Warehouse from SUCOFINDO INTERNATIONAL*

PT PELITA INDONESIA DJAYA (PELNI Services)

Ruang Lingkup Sertifikasi / *Certification Scope*:
Distribusi, Penyimpanan dan Penyediaan Bahan Baku dan Produk Makanan / *Distribution, Storage, and Supply of Raw Materials and Food Products*



CERTIFICATE

GARUDA SERTIFIKASI INDONESIA
hereby certificate that

PT PELITA INDONESIA DJAYA

Gedung PELNI Kemayoran (Lantai 2) Jl. Angkasa No. 18, Gn. Sahari Selatan,
Kec. Kemayoran, Jakarta Pusat – 10610

Has been audited by PT GARUDA SERTIFIKASI INDONESIA
and has implemented Anti-Bribery Management System

SNI ISO 37001:2025

Scope of registration
Supporting Pelayanan Jasa Transportasi Laut

Certificate No.	: G.05 – ID0198 – IV – 2024
Original Date	: 08 March 2021
Issue Date Certificate	: 01 April 2024
1st Surveillance	: 26 March 2025
2nd Surveillance	: 02 April 2026
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PT. GARUDA SERTIFIKASI INDONESIA,
Jl. Pidada XI, Perum Griya Loka, Kav. 11, No. 9x, Ubung, Denpasar Utara, Bali – Indonesia
Telp : 0361-8947607, Email : gsertiindonesia@gmail.com, Website : www.gserti.com

Rev-01

Sertifikast SNI ISO 37001:2025 Sistem Manajemen Anti Penyuapan (SMAP) dari GARUDA SERTIFIKASI INDONESIA / *SNI ISO 37001:2025 Anti-Bribery Management System (ABMS) certification from GARUDA CERTIFICATION INDONESIA*

PT PELITA INDONESIA DJAYA (PERNI Services)

Ruang Lingkup Sertifikasi / *Certification Scope*:
Supporting Pelayanan Jasa Transportasi Laut /
Supporting Marine Transportation Services



PERISTIWA PENTING 2025
Significant Events 2025

JANUARI / *JANUARY*



RUPS PELNI Services - Januari 2025 / ***PELNI Services GMS*** - *January 2025*

FEBRUARI / *FEBRUARY*



ALL HANDS MEETING - Februari 2025 / ***All Hands Meeting*** - *February 2025*

MARET / *MARCH*





PENANDATANGANAN KONTRAK KERJA MANAJEMEN PELNI Services - 11 Maret 2025 /
***Signing Of PELNI Services Management Work Contract** - March 11, 2025*

PERISTIWA PENTING 2025
Significant Events 2025

APRIL / *APRIL*





PENANDATANGANAN KONTRAK KERJA MANAJEMEN PT PID, April 2025 /
Signing Of Pt Pid Management Work Contract *- April, 2025*

MEI / *MAY*





RAPIM PELNI Services di KM LABOBAR - 6-8 Mei 2025 / ***PELNI Services's RAPIM at KM LABOBAR*** - *May 6-8, 2025*

PERISTIWA PENTING 2025
Significant Events 2025

MEI / *MAY*





PERJANJIAN KERJA SAMA FASILITAS NOTIONAL POOLING PELNI GRUP DENGAN BANK BRI - 19 Mei 2025 /
Cooperation Agreement For The Notional Pooling Facility Between Pelni Group And Bank BRI *- May 19, 2025*

JUNI / *JUNE*





RUPS PT PID TAHUN BUKU 2024 - 30 Juni 2025 / ***PT PID GMS for Fiscal Year 2024*** - *June 30, 2025*

PERISTIWA PENTING 2025
Significant Events 2025

JUNI / *JUNE*



HUT PT PID KE-56 - 29 September 2025





56th Anniversary of PT PID *- September 29, 2025*



PERISTIWA PENTING 2025
Significant Events 2025

NOVEMBER / *NOVEMBER*









PENYERAHAN ISO 22000-2018 - 5 November 2025 /
***ISO 22000-2018 Submission** - November 5, 2025*

PERISTIWA PENTING 2025
Significant Events 2025

DESEMBER / *DECEMBER*







PENYERAHAN ISO SUCOFINDO - 23 Desember 2025 /
***Sucofindo ISO Submission** - December 23, 2025*

PERISTIWA PENTING 2025
Significant Events 2025

DESEMBER / December





GO LIVE HCIS Fase 2, 17 Desember 2025 /
GO LIVE HCIS Fase 2, *December 17, 2025*

DESEMBER / December





GO LIVE E-PROQ & E-DOK - 31 Desember 2025 / ***GO LIVE E-PROQ & E-DOK*** - *December 31, 2025*

PERISTIWA PENTING 2025
Significant Events 2025

DESEMBER / December



Perjanjian Sewa dengan Balai Teknologi Keselamatan Pelayanan (BTKP) Direktorat Jendral Perhubungan Laut tentang Sewa Barang Milik Negara Berupa Tanah dan/atau Bangunan pada BTKP, 31 Desember 2025 /
Lease Agreement with the Maritime Safety Technology Center (BTKP) of the Directorate General of Sea Transportation regarding the Lease of State Property in the Form of Land and/or Buildings at BTKP, *December 31, 2025*


NTANG SEWA BARANG MILIK NEGARA BERUPA TANAH DAN / ATAU BANGUNAN PADA
BALAI TEKNOLOGI KESELAMATAN PELAYARAN
@DJPL_BTKP


PENANDATANGANAN PERJANJIAN SEWA
ANTARA
BALAI TEKNOLOGI KESELAMATAN PELAYARAN
PELNI

LAPORAN MANAJEMEN

Management Report

Kepemimpinan yang Visioner,
Strategi yang Berkelanjutan

Visionary Leadership,
Sustainable Strategy

2


PELNI
SERVICES
PT Pelita Indonesia Djaya

SAMBUTAN DEWAN KOMISARIS

Report of the Board of Commissioners



Para Pemegang Saham dan Pemangku Kepentingan yang terhormat,

Assalamu'alaikum Warahmatullahi Wabarakatuh,
Salam sejahtera bagi kita semua,

Tahun 2025 menjadi tahun yang penuh dinamika bagi dunia usaha. Berbagai tantangan eksternal, mulai dari ketidakpastian ekonomi global, meningkatnya tensi geopolitik, hingga perubahan pola perdagangan internasional, menuntut setiap pelaku usaha untuk bergerak lebih adaptif dan responsif. Di tengah kondisi yang penuh dinamika tersebut, PT Pelita Indonesia Djaya ("Perseroan") tetap tangguh dalam menjaga stabilitas operasional, mempertahankan kinerja bisnis, serta memperkuat fondasi pertumbuhan jangka panjang melalui pengelolaan perusahaan yang profesional dan *prudent*. (GRI 2-22 | ACGS D.1)

Melalui laporan ini, Dewan Komisaris menyampaikan pelaksanaan fungsi pengawasan dan pemberian nasihat kepada Direksi sepanjang Tahun Buku 2025. Dewan Komisaris juga menyampaikan pandangan atas kinerja Direksi, efektivitas penerapan tata kelola perusahaan, pengelolaan risiko, pengendalian internal, implementasi keberlanjutan, serta prospek usaha Perseroan di masa mendatang. (GRI 2-13, GRI 2-22 | ACGS D.2)

Tinjauan Makroekonomi dan Industri

Bagi Indonesia, sektor *Ship Chandler* memiliki peran penting sebagai mitra operasional kapal dalam menjaga kelancaran aktivitas pelayaran, logistik, dan distribusi domestik. Sebagai negara kepulauan dengan ketergantungan tinggi pada transportasi laut, kebutuhan terhadap layanan supply bahan makanan kapal, penyediaan kebutuhan operasional, *running repair, maintenance*, hingga *docking* kapal menjadi bagian yang tidak terpisahkan dari keberlangsungan aktivitas armada.

Dinamika global seperti kenaikan biaya pengiriman laut, gangguan rantai pasok, volatilitas harga bahan pangan, fluktuasi kurs, serta ketidakpastian geopolitik dapat berdampak langsung terhadap bisnis *Ship Chandler*. Pada lini *supply* bahan makanan, tekanan tersebut tercermin dari kenaikan harga bahan baku, biaya logistik, serta kebutuhan pengelolaan stok yang lebih efisien agar kualitas dan ketersediaan barang tetap terjaga. Sementara itu, pada lini *running repair* dan *maintenance* kapal, gangguan pasokan *spare part, consumables*, dan material teknis dapat memengaruhi kecepatan layanan

Dear Shareholders and Stakeholders,

Assalamu'alaikum Warahmatullahi Wabarakatuh,
Peace be upon us all.

The year 2025 was characterised by significant challenges and uncertainty across the global business landscape. Various external factors, ranging from global economic uncertainty and heightened geopolitical tensions to shifts in international trade patterns, required businesses to become increasingly adaptive and responsive. Amid these dynamic conditions, PT Pelita Indonesia Djaya ("the Company") remained resilient in maintaining operational stability, sustaining business performance, and strengthening the foundations for long-term growth through professional and prudent corporate management. (GRI 2-22 | ACGS D.1)

Through this report, the Board of Commissioners presents an overview of its supervisory and advisory activities throughout the 2025 financial year. The Board also provides its assessment of the Board of Directors' performance, the effectiveness of corporate governance implementation, risk management and internal control practices, sustainability initiatives, as well as the Company's future business prospects. (GRI 2-13, GRI 2-22 | ACGS D.2)

Macroeconomic and Industry Review

For Indonesia, the ship chandler sector plays a crucial role as a ship operational partner in maintaining the smooth operation of shipping, logistics, and domestic distribution. As an archipelagic nation with a high dependence on maritime transportation, the need for ship food supply services, operational requirements, running repairs, maintenance, and docking are integral to the continuity of fleet activities.

Global dynamics such as rising sea freight costs, supply chain disruptions, food price volatility, exchange rate fluctuations, and geopolitical uncertainty can directly impact the ship chandler business. In the food supply sector, these pressures are reflected in rising raw material prices, logistics costs, and the need for more efficient inventory management to maintain product quality and availability. Meanwhile, in the running repair and maintenance sector, disruptions in the supply of spare parts, consumables, and technical materials can impact service speed and work costs.

serta biaya pekerjaan. Untuk lini docking kapal, tantangan utama terletak pada ketersediaan material, kapasitas galangan, koordinasi *vendor*, serta pengendalian biaya dan waktu pekerjaan.

Namun, kondisi ini juga membuka ruang akselerasi bagi pelaku *Ship Chandler* yang mampu beradaptasi dengan cepat. Diversifikasi rantai pasok global mendorong perusahaan pelayaran, pemilik kapal, dan operator logistik untuk mencari mitra lokal yang andal, responsif, dan mampu menyediakan layanan terpadu. Dalam konteks ini, pelaku *Ship Chandler* tidak hanya berperan sebagai pemasok bahan makanan, tetapi juga sebagai partner strategis yang mendukung kesiapan operasional kapal melalui layanan *provision*, perbaikan berjalan, maintenance, *procurement* material, dan dukungan *docking*.

Indonesia memiliki posisi strategis untuk menjadi bagian dari rantai pasok regional yang semakin penting, terutama seiring optimalisasi kawasan industri di Jawa dan Sumatra, penguatan pelabuhan utama, serta keberlanjutan pembangunan Ibu Kota Nusantara di Kalimantan. Aktivitas industri, perdagangan, dan distribusi antarpulau tersebut berpotensi meningkatkan kebutuhan kapal terhadap layanan *Ship Chandler* yang cepat, lengkap, dan terpercaya. Dengan kemampuan menyediakan bahan makanan, kebutuhan teknis kapal, layanan *repair, maintenance*, serta dukungan docking secara terintegrasi, sektor *Ship Chandler* dapat berperan sebagai pendukung utama ekspansi industri pelayaran dan perdagangan nasional.

Sepanjang tahun 2025, industri *Ship Chandler* nasional menghadapi tantangan yang dipengaruhi oleh dinamika ekonomi global, fluktuasi harga energi, perubahan pola perdagangan internasional, serta perkembangan teknologi yang berlangsung sangat cepat. Sebagai negara kepulauan dengan posisi strategis dalam perdagangan regional, Indonesia memiliki peluang besar untuk memperkuat perannya dalam rantai pasok global yang semakin terdiversifikasi.
(GRI 2-6 | ACGS D.1)

Dewan Komisaris memandang bahwa pengembangan kawasan industri, pembangunan infrastruktur nasional, penguatan konektivitas *Ship Chandler*, serta transformasi digital sektor *Ship Chandler* menjadi faktor penting yang akan mendukung pertumbuhan industri dalam jangka panjang. Oleh karena itu, Perseroan perlu terus meningkatkan daya saing melalui inovasi layanan, efisiensi operasional, pemanfaatan teknologi, serta penguatan kualitas sumber daya manusia.
(GRI 2-12 | ACGS D.1, D.2)

For the ship docking sector, the main challenges lie in material availability, shipyard capacity, vendor coordination, and cost and time management.

However, this situation also opens up opportunities for ship chandlers who are able to adapt quickly. The diversification of global supply chains is driving shipping companies, ship owners, and logistics operators to seek reliable, responsive local partners capable of providing integrated services. In this context, ship chandlers serve not only as suppliers of food supplies but also as strategic partners supporting ship operational readiness through provisioning services, ongoing repairs, maintenance, material procurement, and docking support.

Indonesia is strategically positioned to become part of an increasingly important regional supply chain, particularly with the optimization of industrial areas in Java and Sumatra, the strengthening of major ports, and the ongoing development of the Indonesian capital city in Kalimantan. These inter-island industrial, trade, and distribution activities have the potential to increase the demand for fast, comprehensive, and reliable ship chandler services. With the ability to provide food supplies, ship technical needs, repair, maintenance, and docking support in an integrated manner, the ship chandler sector can play a key role in supporting the expansion of the national shipping and trade industry.

Throughout 2025, the national Ship Chandler industry faced challenges arising from global economic dynamics, energy price volatility, changes in international trade patterns, and rapid technological advancements. As an archipelagic nation strategically positioned within regional trade routes, Indonesia possesses significant opportunities to strengthen its role within an increasingly diversified global supply chain. (GRI 2-6 | ACGS D.1)

The Board of Commissioners believes that the development of industrial estates, national infrastructure projects, enhanced Ship Chandler connectivity, and the digital transformation of the Ship Chandler sector will serve as key drivers of long-term industry growth. Accordingly, the Company must continue to enhance its competitiveness through service innovation, operational efficiency, technological adoption, and the strengthening of human capital capabilities. (GRI 2-12 | ACGS D.1, D.2)

Penilaian atas Kinerja Direksi

Dalam melaksanakan fungsi pengawasan, Dewan Komisaris secara berkala melakukan evaluasi terhadap pelaksanaan strategi bisnis, pencapaian *Key Performance Indicator (KPI)*, realisasi Rencana Kerja dan Anggaran Perusahaan (RKAP), kondisi keuangan, efektivitas operasional, serta implementasi program strategis Perseroan. Penilaian dilakukan secara objektif dengan mempertimbangkan kondisi internal maupun eksternal yang memengaruhi kinerja perusahaan. (GRI 2-12, GRI 2-13 | ACGS D.2)

Berdasarkan hasil pengawasan dan evaluasi yang dilakukan sepanjang tahun buku 2025, Dewan Komisaris menilai Direksi telah menunjukkan kepemimpinan yang lincah *(agile)* dan efektif dalam menjaga keberlangsungan usaha. Direksi telah bekerja keras dengan mengembangkan kekuatan baru secara maksimal, mampu menjalankan program kerja perusahaan sesuai arah strategis yang telah ditetapkan, dan mengelola perusahaan secara profesional di tengah dinamika lingkungan bisnis yang menantang.

Sepanjang tahun 2025, Dewan Komisaris juga melakukan pemantauan terhadap realisasi Rencana Kerja dan Anggaran Perusahaan (RKAP) serta berbagai inisiatif strategis yang telah ditetapkan pada awal tahun. Berdasarkan hasil pemantauan tersebut, secara umum Direksi telah mampu menjalankan program kerja perusahaan sesuai arah strategis yang telah ditetapkan dengan tetap memperhatikan prinsip kehati-hatian dan efektivitas penggunaan sumber daya perusahaan. (GRI 2-12 | ACGS D.2)

Dewan Komisaris memberikan apresiasi atas kinerja Direksi yang berhasil merealisasikan target Key Performance Indicators (KPI) Direksi secara Kolegial (Kontrak Manajemen) dengan capaian sebesar 101,60% dari target Tahun 2025 berdasarkan hasil audit. Pencapaian ini mencerminkan komitmen Direksi dalam mengelola Perseroan secara efektif, menjalankan strategi bisnis secara konsisten, serta menciptakan nilai tambah yang berkelanjutan bagi pemegang saham dan seluruh pemangku kepentingan. Dewan Komisaris berharap kinerja positif ini dapat terus dipertahankan dan ditingkatkan melalui penguatan tata kelola perusahaan yang baik, inovasi, serta sinergi yang solid antara Dewan Komisaris, Direksi, dan seluruh pegawai dalam menghadapi berbagai tantangan dan peluang di masa mendatang. (GRI 2-18)

Assessment of the Board of Directors' Performance

Based on the supervision and evaluation undertaken throughout the 2025 financial year, the Board of Commissioners considers that the Board of Directors demonstrated agile and effective leadership in maintaining business continuity. The Board of Directors successfully maximised the Company's strengths, implemented corporate programmes in line with the established strategic direction, and managed the Company professionally amid a challenging business environment. (GRI 2-12, GRI 2-13 | ACGS D.2)

Based on its oversight and evaluation conducted throughout the 2025 financial year, the Board of Commissioners concluded that the Board of Directors demonstrated agile and effective leadership in maintaining the Company's business continuity. The Board of Directors made every effort to maximize the Company's strengths, implemented the corporate work programs in line with the established strategic direction, and managed the Company professionally amid an increasingly dynamic and challenging business environment.

Throughout 2025, the Board of Commissioners also monitored the implementation of the Company's Work Plan and Budget (RKAP) as well as various strategic initiatives established at the beginning of the year. Based on the results of this monitoring, the Board of Commissioners concluded that, in general, the Board of Directors successfully executed the Company's work programs in accordance with the approved strategic direction while upholding the principles of prudence and ensuring the effective utilization of the Company's resources. (GRI 2-12 | ACGS D.2)

The Board of Commissioners commends the Board of Directors for successfully achieving the collective Key Performance Indicators (KPIs) under the Management Contract, recording an audited achievement of 101.60% of the 2025 target. This accomplishment reflects the Board of Directors' commitment to managing the Company effectively, executing its business strategies consistently, and creating sustainable value for shareholders and all stakeholders. The Board of Commissioners expects this positive performance to be sustained and further enhanced through the strengthening of good corporate governance, continuous innovation, and strong collaboration among the Board of Commissioners, the Board of Directors, and all employees in addressing future challenges and opportunities. (GRI 2-18)

Pengawasan Strategi dan Kebijakan Perusahaan

Sepanjang tahun 2025, Dewan Komisaris telah menjalankan fungsi pengawasan sesuai dengan ketentuan Anggaran Dasar Perseroan dan peraturan perundang-undangan yang berlaku. Pengawasan dilakukan melalui rapat Dewan Komisaris, rapat gabungan dengan Direksi, kajian komite-komite di bawah Dewan Komisaris, serta evaluasi berkala terhadap pelaksanaan strategi dan kebijakan perusahaan.(GRI 2-12, GRI 2-13 | ACGS D.2)

Fokus pengawasan Dewan Komisaris meliputi aspek operasional, keuangan, teknologi informasi, sumber daya manusia, manajemen risiko, tata kelola perusahaan, Satuan Pengawas Intern, kepatuhan, tanggung jawab sosial perusahaan, serta keberlanjutan usaha. Dewan Komisaris juga memastikan bahwa seluruh rekomendasi hasil audit internal maupun eksternal ditindaklanjuti secara memadai oleh Direksi.(GRI 2-16 | ACGS D.5)

Dalam menjalankan fungsi pemberian nasihat *(advisory)*, kami menggunakan berbagai instrumen:

- Rapat Gabungan: Sepanjang tahun 2025, realisasi pelaksanaan Rapat Gabungan Dewan Komisaris dan Direksi mencapai 100%.
- Fokus Pengawasan: Meliputi bidang Teknologi Informasi, Operasional, Keuangan, SDM, Manajemen Risiko, GCG, Satuan Pengawas Intern, CSR, dan pemilihan Akuntan Publik.
- Tindak Lanjut Audit: Memastikan Direksi secara disiplin menindaklanjuti temuan audit dan rekomendasi dari Satuan Kerja Audit Intern (SKAI), auditor eksternal, dan otoritas terkait.

Pengawasan terhadap Anak Perusahaan

Dewan Komisaris juga memberikan perhatian terhadap pengelolaan entitas anak dan afiliasi perusahaan guna memastikan keselarasan strategi, efektivitas pengendalian, serta penerapan tata kelola yang konsisten di seluruh kelompok usaha Perseroan. Pengawasan tersebut dilakukan untuk mendukung terciptanya sinergi dan peningkatan nilai perusahaan secara berkelanjutan.
(GRI 2-9 | ACGS D.4)

Supervision of Corporate Strategy and Policies

Throughout 2025, the Board of Commissioners carried out its supervisory function in accordance with the Company's Articles of Association and applicable laws and regulations. Supervision was conducted through Board of Commissioners meetings, joint meetings with the Board of Directors, reviews undertaken by committees under the Board of Commissioners, and periodic evaluations of the implementation of corporate strategies and policies. (GRI 2-12, GRI 2-13 | ACGS D.2)

The Board of Commissioners' supervisory focus covered operational performance, finance, information technology, human capital, risk management, corporate governance, the Internal Audit Unit, compliance, corporate social responsibility, and business sustainability. The Board also ensured that all recommendations arising from internal and external audits were adequately followed up by the Board of Directors. (GRI 2-16 | ACGS D.5)

In performing its advisory role, the Board of Commissioners utilised various mechanisms, including:

- *Joint Meetings: Throughout 2025, the implementation of Joint Meetings between the Board of Commissioners and the Board of Directors achieved a 100% realisation rate.*
- *Supervisory Focus Areas: Covering Information Technology, Operations, Finance, Human Capital, Risk Management, Good Corporate Governance (GCG), Internal Audit, Corporate Social Responsibility (CSR), and the appointment of the Public Accounting Firm.*
- *Audit Follow-Up: Ensuring that the Board of Directors consistently and diligently follows up on audit findings and recommendations issued by the Internal Audit Unit (IAU), external auditors, and relevant authorities.*

Oversight of Subsidiaries

The Board of Commissioners also paid close attention to the management of subsidiaries and affiliated entities to ensure strategic alignment, effective control mechanisms, and consistent governance practices across the Company's business group. Such oversight was undertaken to support synergy creation and enhance sustainable corporate value.
(GRI 2-9 | ACGS D.4)

Pengawasan Keberlanjutan dan ESG

Seiring meningkatnya perhatian pemangku kepentingan terhadap isu keberlanjutan, Dewan Komisaris terus mendorong agar aspek lingkungan, sosial, dan tata kelola menjadi bagian dari proses pengambilan keputusan bisnis Perseroan. Oleh karena itu, Dewan Komisaris secara aktif mengawasi integrasi aspek *Environmental, Social, and Governance (ESG)* ke dalam proses pengambilan keputusan dan pelaksanaan kegiatan usaha Perseroan. Pengawasan tersebut dilakukan untuk memastikan terciptanya keseimbangan antara pencapaian kinerja ekonomi, tanggung jawab sosial, perlindungan lingkungan, dan tata kelola perusahaan yang baik. (GRI 2-12, GRI 2-22 | ACGS D.2, E.1)
Dewan Komisaris juga mendorong Direksi untuk terus memperkuat praktik bisnis berkelanjutan melalui efisiensi penggunaan sumber daya, peningkatan kontribusi sosial kepada masyarakat, pengelolaan dampak lingkungan secara bertanggung jawab, serta penciptaan nilai jangka panjang bagi seluruh pemangku kepentingan. (GRI 3-3 | ACGS E.1)

Dewan Komisaris mendukung berbagai inisiatif keberlanjutan yang dilaksanakan Perseroan sebagai bagian dari kontribusi terhadap pencapaian Tujuan Pembangunan Berkelanjutan *(Sustainable Development Goals/SDGs)*, khususnya yang berkaitan dengan pertumbuhan ekonomi berkelanjutan, pengembangan infrastruktur, penciptaan lapangan kerja, serta kemitraan untuk pembangunan. (GRI 2-23 | ACGS E.1)

Dewan Komisaris juga mencermati berbagai risiko dan peluang yang muncul akibat perubahan iklim serta mendorong Direksi untuk secara bertahap mengintegrasikan aspek lingkungan dan efisiensi energi ke dalam proses operasional maupun pengambilan keputusan bisnis Perseroan.
(GRI 201-2, GRI 302-1 | ACGS E.1)

Pengawasan Transformasi Digital dan Keamanan Siber

Seiring dengan perkembangan teknologi yang semakin pesat, Dewan Komisaris memberikan perhatian khusus terhadap pelaksanaan transformasi digital perusahaan. Pengawasan dilakukan terhadap pengembangan sistem informasi, digitalisasi proses bisnis, pengelolaan data perusahaan, serta peningkatan kualitas layanan berbasis teknologi guna mendukung efisiensi dan daya saing Perseroan. (GRI 2-12 | ACGS D.6)

Sustainability and ESG Oversight

As stakeholder expectations regarding sustainability issues continue to increase, the Board of Commissioners has consistently encouraged the integration of environmental, social, and governance considerations into the Company's decision-making processes.
Accordingly, the Board actively oversees the integration of Environmental, Social, and Governance (ESG) principles into business decision-making and operational activities. This oversight is intended to ensure an appropriate balance between economic performance, social responsibility, environmental stewardship, and sound corporate governance. (GRI 2-12, GRI 2-22 | ACGS D.2, E.1)
The Board of Commissioners also encourages the Board of Directors to continuously strengthen sustainable business practices through resource efficiency initiatives, increased social contributions to communities, responsible environmental impact management, and the creation of long-term value for all stakeholders. (GRI 3-3 | ACGS E.1)

Furthermore, the Board supports various sustainability initiatives undertaken by the Company as part of its contribution towards achieving the Sustainable Development Goals (SDGs), particularly those relating to sustainable economic growth, infrastructure development, employment creation, and partnerships for development. (GRI 2-23 | ACGS E.1)

The Board of Commissioners also monitors risks and opportunities arising from climate change and encourages the Board of Directors to progressively integrate environmental considerations and energy efficiency initiatives into both operational activities and business decision-making processes. (GRI 201-2, GRI 302-1 | ACGS E.1)

Oversight of Digital Transformation and Cybersecurity

In line with rapid technological developments, the Board of Commissioners places particular emphasis on the implementation of the Company's digital transformation initiatives.
Oversight activities encompass the development of information systems, business process digitalisation, corporate data management, and the enhancement of technology-based services to support efficiency and strengthen the Company's competitiveness. (GRI 2-12 | ACGS D.6)

Dewan Komisaris juga memastikan bahwa Direksi terus memperkuat sistem keamanan siber *(cybersecurity)*, perlindungan data, tata kelola teknologi informasi, serta kesiapan menghadapi berbagai risiko digital yang dapat memengaruhi keberlangsungan usaha Perseroan.

Selain itu, Dewan Komisaris juga mendorong Direksi untuk terus memanfaatkan perkembangan teknologi digital, termasuk kecerdasan artifisial (AI), secara terukur dan bertanggung jawab guna meningkatkan kualitas layanan, efisiensi operasional, dan daya saing perusahaan. (GRI 2-16, GRI 2-23 | ACGS D.6, E.4)

Penerapan dan Pandangan atas Penerapan Governansi Perusahaan

Dewan Komisaris menilai bahwa penerapan *Good Corporate Governance (GCG)* selama tahun 2025 telah berjalan secara efektif dan konsisten. Penerapan prinsip transparansi, akuntabilitas, responsibilitas, independensi, dan kewajaran telah menjadi landasan utama dalam pengelolaan perusahaan. (GRI 2-9, GRI 2-12 | ACGS D.4)

Dewan Komisaris juga memberikan apresiasi atas efektivitas fungsi kepatuhan yang tercermin dari pelaksanaan program antikorupsi, pengendalian gratifikasi, kepatuhan terhadap regulasi, pelaporan LHKPN yang tepat waktu, serta implementasi *Whistleblowing System* yang mendukung budaya integritas di lingkungan Perseroan. (GRI 205-2, GRI 205-3 | ACGS E.2)

Pengawasan Manajemen Risiko dan Satuan Pengawas Intern

Dewan Komisaris, dengan dukungan Komite Kebijakan Risiko dan Komite Audit, terus mengawasi efektivitas penerapan manajemen risiko perusahaan. Pengelolaan risiko dilakukan secara sistematis dengan mengacu pada prinsip-prinsip ISO 31000 dan diselaraskan dengan strategi bisnis Perseroan. (GRI 2-12 | ACGS D.5)

Dewan Komisaris menilai bahwa Satuan Pengawas Intern Perseroan telah berjalan secara memadai dan efektif dalam mendukung pencapaian tujuan perusahaan, menjaga aset perusahaan, memastikan keandalan pelaporan, serta meningkatkan kepatuhan terhadap ketentuan yang berlaku. (GRI 2-16 | ACGS D.5)

The Board of Commissioners also ensures that the Board of Directors continues to strengthen cybersecurity systems, data protection measures, information technology governance, and preparedness for various digital risks that may affect business continuity.

In addition, the Board encourages the responsible and measured utilisation of emerging digital technologies, including Artificial Intelligence (AI), to enhance service quality, operational efficiency, and overall corporate competitiveness. (GRI 2-16, GRI 2-23 | ACGS D.6, E.4)

Implementation and Views on the Implementation of Corporate Governance

The Board of Commissioners considers that the implementation of Good Corporate Governance (GCG) throughout 2025 was carried out effectively and consistently. The principles of transparency, accountability, responsibility, independence, and fairness have continued to serve as the foundation of the Company's management practices. (GRI 2-9, GRI 2-12 | ACGS D.4)

The Board also appreciates the effectiveness of the compliance function, as reflected in the implementation of anti-corruption programmes, gratuity control measures, regulatory compliance initiatives, timely submission of State Officials' Wealth Reports (LHKPN), and the operation of a Whistleblowing System that supports a strong culture of integrity across the Company. (GRI 205-2, GRI 205-3 | ACGS E.2)

Oversight of Risk Management and the Internal Audit Function

With the support of the Risk Policy Committee and the Audit Committee, the Board of Commissioners continued to oversee the effectiveness of the Company's risk management implementation.
Risk management is conducted systematically in accordance with the principles of ISO 31000 and aligned with the Company's business strategy. (GRI 2-12 | ACGS D.5)

The Board of Commissioners considers that the Company's Internal Audit Unit has operated adequately and effectively in supporting the achievement of corporate objectives, safeguarding corporate assets, ensuring the reliability of reporting processes, and enhancing compliance with applicable laws and regulations. (GRI 2-16 | ACGS D.5)

Pengawasan Pengelolaan Sumber Daya Manusia

Dewan Komisaris meyakini bahwa sumber daya manusia merupakan aset strategis yang menentukan keberhasilan perusahaan. Oleh karena itu, Dewan Komisaris secara konsisten mengawasi pelaksanaan program pengembangan kompetensi, manajemen talenta, penguatan budaya perusahaan, sistem manajemen kinerja, serta proses regenerasi kepemimpinan guna memastikan keberlanjutan organisasi dalam jangka panjang. (GRI 404-1, GRI 404-2 | ACGS D.3)

Dewan Komisaris memandang bahwa aspek keselamatan dan kesehatan kerja merupakan bagian yang tidak terpisahkan dari keberhasilan operasional perusahaan. Oleh karena itu, Dewan Komisaris terus mendorong Direksi untuk memastikan penerapan standar keselamatan kerja, peningkatan kesadaran K3, serta terciptanya lingkungan kerja yang aman dan produktif bagi seluruh pekerja. (GRI 403-1 | ACGS D.3)

Pengawasan Budaya Integritas

Sepanjang tahun 2025, Dewan Komisaris juga memberikan perhatian terhadap penguatan budaya integritas di seluruh jenjang organisasi. Budaya kerja yang menjunjung tinggi etika, kepatuhan, profesionalisme, dan akuntabilitas diyakini menjadi fondasi penting dalam menjaga keberlanjutan usaha serta kepercayaan para pemangku kepentingan. (GRI 205-2 | ACGS E.2)

Hubungan dengan Pemegang Saham dan Pemangku Kepentingan

Dewan Komisaris memandang bahwa keterbukaan informasi, perlindungan hak pemegang saham, serta hubungan yang harmonis dengan seluruh pemangku kepentingan merupakan fondasi penting bagi keberlanjutan usaha Perseroan. Oleh karena itu, Dewan Komisaris senantiasa mendorong peningkatan kualitas komunikasi, transparansi informasi, dan keterlibatan pemangku kepentingan dalam mendukung pertumbuhan perusahaan yang berkelanjutan. (GRI 2-29 | ACGS A.1, B.1, C.1)

Kinerja Komite di Bawah Dewan Komisaris

Dalam melaksanakan tugas pengawasan, Dewan Komisaris didukung oleh Komite Audit, Komite Kebijakan Risiko, dan Komite Nominasi dan Remunerasi. Dewan Komisaris menilai bahwa seluruh komite telah menjalankan fungsi dan tanggung jawabnya secara efektif melalui pemberian rekomendasi yang konstruktif,

Oversight of Human Capital Management

The Board of Commissioners believes that human capital is a strategic asset that plays a critical role in determining the Company's success. Accordingly, the Board consistently oversees the implementation of competency development programmes, talent management initiatives, the strengthening of corporate culture, performance management systems, and leadership succession processes to ensure the Company's long-term organisational sustainability. (GRI 404-1, GRI 404-2 | ACGS D.3)

The Board of Commissioners considers occupational health and safety to be an integral component of the Company's operational success. Therefore, the Board continuously encourages the Board of Directors to ensure the effective implementation of workplace safety standards, enhance occupational health and safety awareness, and foster a safe and productive working environment for all employees. (GRI 403-1 | ACGS D.3)

Oversight of Integrity Culture

Throughout 2025, the Board of Commissioners also paid close attention to strengthening the culture of integrity across all levels of the organisation. A corporate culture that upholds ethics, compliance, professionalism, and accountability is regarded as a fundamental pillar in maintaining business sustainability and strengthening stakeholder trust. (GRI 205-2 | ACGS E.2)

Relations with Shareholders and Stakeholders

The Board of Commissioners believes that transparency, the protection of shareholders' rights, and constructive relationships with all stakeholders are essential foundations for the Company's long-term sustainability. Accordingly, the Board continuously encourages improvements in communication quality, information transparency, and stakeholder engagement to support sustainable corporate growth. (GRI 2-29 | ACGS A.1, B.1, C.1)

Performance of Committees Under the Board of Commissioners

In carrying out its supervisory duties, the Board of Commissioners is supported by the Audit Committee, the Risk Policy Committee, and the Nomination and Remuneration Committee. The Board of Commissioners considers that all committees have effectively discharged their functions and responsibilities through the provision of constructive,

independen, dan objektif guna mendukung kualitas pengambilan keputusan Dewan Komisaris. (GRI 2-9 | ACGS D.4)

Perubahan/Penambahan Susunan Dewan Komisaris dan Komite

Pada tahun 2025, PT Pelita Indonesia Djaya melakukan penguatan struktur tata kelola perusahaan melalui penyempurnaan susunan Dewan Komisaris dan komite-komite pendukung di bawah Dewan Komisaris. Langkah ini dilakukan untuk memastikan efektivitas fungsi pengawasan, penerapan prinsip-prinsip tata kelola perusahaan yang baik *(Good Corporate Governance/GCG)*, serta peningkatan kualitas pengambilan keputusan strategis perusahaan.

Sepanjang tahun 2025, tidak terdapat perubahan pada komposisi utama Dewan Komisaris. Namun demikian, Perusahaan melakukan penambahan anggota Dewan Komisaris guna memenuhi kebutuhan struktur pengawasan yang lebih optimal dan sesuai dengan praktik tata kelola yang baik. Penambahan tersebut dilakukan melalui pengangkatan Bapak Yoni Agung sebagai Komisaris Independen berdasarkan Akta Notaris Ida Adiningsih, S.H. Nomor 12 tanggal 24 Oktober 2025.

Di sisi lain, salah satu anggota Dewan Komisaris, Bapak Sosialismen, telah mengundurkan diri dari jabatannya pada bulan Desember 2025. Perusahaan menyampaikan apresiasi dan penghargaan yang setinggi-tingginya atas kontribusi, dedikasi, serta peran aktif yang telah diberikan selama masa jabatannya, khususnya dalam mendukung pelaksanaan fungsi pengawasan dan pengembangan perusahaan.

Selain penguatan pada tingkat Dewan Komisaris, pada tahun 2025 Perusahaan juga melakukan perubahan susunan Komite Kebijakan Risiko sebagai bagian dari upaya peningkatan efektivitas pengawasan terhadap pengelolaan risiko perusahaan. Perubahan tersebut ditetapkan melalui Surat Dewan Komisaris Nomor 11.24/01/SK/DK.PID/2025 dengan mengangkat Ibu Melva Viona Girsang sebagai Anggota Independen Komite Kebijakan Risiko, menggantikan Ibu Suryanti Radeng yang telah berakhir masa jabatannya pada tahun 2025.

independent, and objective recommendations to support the quality of decision-making by the Board of Commissioners. (GRI 2-9 | ACGS D.4)

Changes/Additions to the Composition of the Board of Commissioners and Committees

In 2025, PT Pelita Indonesia Djaya strengthened its corporate governance structure through the enhancement of the composition of the Board of Commissioners and the supporting committees under its supervision. This initiative was undertaken to ensure the effectiveness of the supervisory function, reinforce the implementation of Good Corporate Governance (GCG) principles, and improve the quality of the Company's strategic decision-making processes.

Throughout 2025, there were no changes to the principal composition of the Board of Commissioners. However, the Company appointed an additional member of the Board of Commissioners to meet the need for a more effective supervisory structure in line with sound corporate governance practices. This appointment was effected through the appointment of Mr Yoni Agung as an Independent Commissioner pursuant to Notarial Deed No. 12 of Ida Adiningsih, S.H., dated 24 October 2025.

In addition, one member of the Board of Commissioners, Mr Sosialisman, concluded his term of office in December 2025. The Company extends its highest appreciation and gratitude for his contributions, dedication, and active role in supporting the implementation of the supervisory function and the development of the Company throughout his tenure.

In addition to strengthening the composition of the Board of Commissioners, the Company also made changes to the composition of the Risk Policy Committee in 2025 as part of its efforts to enhance the effectiveness of risk oversight. The change was formalised through Board of Commissioners Decree No. 11.24/01/SK/DK.PID/2025, appointing Ms Melva Viona Girsang as an Independent Member of the Risk Policy Committee, replacing Ms Suryanti Radeng, whose term of office ended in 2025.

Perusahaan juga menyampaikan penghargaan dan terima kasih kepada Ibu Suryanti Radeng atas dedikasi, pemikiran, serta kontribusi yang telah diberikan selama menjalankan tugas sebagai Anggota Independen Komite Kebijakan Risiko. Peran dan masukan yang diberikan telah mendukung penguatan sistem manajemen risiko dan tata kelola perusahaan secara berkelanjutan. Informasi lebih rinci mengenai susunan Dewan Komisaris dan komite-komite di bawah Dewan Komisaris dapat dilihat pada bagian Tata Kelola Perusahaan dalam Laporan Tahunan ini.

The Company also expresses its sincere appreciation and gratitude to Ms Suryanti Radeng for her dedication, insights, and valuable contributions during her tenure as an Independent Member of the Risk Policy Committee. Her role and recommendations have significantly supported the strengthening of the Company's risk management system and corporate governance practices on an ongoing basis.

Dewan Komisaris PT Pelita Indonesia Djaya /
Board of Commissioners of PT Pelita Indonesia Djaya

NO.	NAMA / *Name*	JABATAN / *Position*	DASAR PENGANGKATAN / *Basis of Appointment*	MASA JABATAN / *Term of Office*
1	**MARDIYANTO**	Komisaris Utama / *President Commissioner*	Akta Notaris Ida Adiningsih, SH. Nomor 06 Tanggal 20 November 2023 / *Notarial Deed of Ida Adiningsih, SH. Number 06 Dated November 20, 2023*	Masih menjabat. / *Incumbent*
2	**YONI AGUNG TRIHARTO**	Komisaris Independen / *Independent Commissioner*	Akta Notaris Ida Adiningsih, S.H. Nomor 12 Tanggal 24 Oktober 2025. / *Notarial Deed of Ida Adiningsih, S.H. Number 12 Dated October 24, 2025.*	Masih menjabat. / *Incumbent*
3	**SOSIALISMAN HIDAYAT HASIBUAN**	Komisaris Independen / *Independent Commissioner*	Akta Notaris Ida Adiningsih, S.H. Nomor 8 Tanggal 18 November 2024. / *Notarial Deed of Ida Adiningsih, S.H. Number 8 Dated November 18, 2024.*	Mengundurkan diri pada 29 Desember 2025 / *Resigned on December 29, 2025*

Komite Audit (SK No. 12.09/02/SK/DK.PID/2025 - 9 Desember 2025) /
Audit Committee (SK No. 12.09/02/SK/DK.PID/2025 - December 9, 2025)

NO.	NAMA / *Name*	JABATAN / *Position*	DASAR PENGANGKATAN / *Basis of Appointment*	MASA JABATAN / *Term of Office*
1	**YONI AGUNG TRIHARTO**	Ketua Komite Audit / *Chairman of the Audit Committee*	12.09/01/SK/DK.PID/2025	Masih menjabat. / *Incumbent*
2	**BENY KARJASA**	Anggota Independen Komite Audit / *Independent Member of the Audit Committee*	11.16/01/SK/DK.PID/2023	Masih menjabat. / *Incumbent*

Komite Kebijakan Risiko (11.24.01/S-B/DK/PID/2025 - 24 November 2025) /
Risk Policy Committee (11.24.01/S-B/DK/PID/2025 - 24 November 2025)

NO.	NAMA / *Name*	JABATAN / *Position*	DASAR PENGANGKATAN / *Basis of Appointment*	MASA JABATAN / *Term of Office*
1	**SOSIALISMAN HIDAYAT HASIBUAN**	Komisaris Independen / *Independent Commissioner*	Akta Notaris Ida Adiningsih, S.H. Nomor 8 Tanggal 18 November 2024. / *Notarial Deed of Ida Adiningsih, S.H. Number 8 Dated November 18, 2024.*	Mengundurkan diri pada 29 Desember 2025 / *Resigned on December 29, 2025*
2	**MELVA VIONA GIRSANG**	Anggota Independen Komite Kebijakan Risiko / *Independent Member of the Risk Policy Committee*	11.24.01/S-B/DK/PID/2025 Tanggal 24 November 2025 / *11.24.01/S-B/DK/PID/2025 November 24, 2025*	Masih menjabat. / *Incumbent*

Komite Nominasi dan Remunerasi (SK No. 01.04/01/SK/DK.PID/2025 - 1 April 2025) /
Nomination and Remuneration Committee (Decree No. 01.04/01/SK/DK.PID/2025 - April 1, 2025)

NO.	NAMA / *Name*	JABATAN / *Position*	DASAR PENGANGKATAN / *Basis of Appointment*	MASA JABATAN / *Term of Office*
1	**MARDIYANTO**	Ketua Komite Nominasi dan Remunerasi / *Chairman of the Risk Policy Committee*	01.04/01/SK/DK.PID/2025 Tanggal 1 April 2025 / *01.04/01/SK/DK.PID/2025 April 1, 2025*	Masih menjabat. / *Incumbent*
2	**SRI ERNAWATI**	Anggota Independen Komite Nominasi dan Remunerasi / *Independent Member of the Nomination and Remuneration Committee*	01.04/01/SK/DK.PID/2025 Tanggal 1 April 2025 / *01.04/01/SK/DK.PID/2025 April 1, 2025*	Masih menjabat. / *Incumbent*

Melalui laporan ini, kami mengucapkan selamat datang dan bertugas kepada jajaran anggota Dewan Komisaris dan Komite yang baru. Pada kesempatan yang sama, kami menghaturkan apresiasi dan terima kasih yang mendalam kepada Bapak Sosialisman atas dedikasi dan arahan strategis nan bijaksana yang telah diberikan selama masa baktinya di PELNI Services.

Through this report, we extend a warm welcome to the newly appointed members of the Board of Commissioners and Committees. At the same time, we express our sincere appreciation and gratitude to Mr Sosialisman for his dedication, valuable contributions, and strategic guidance throughout his tenure at PELNI Services.

Dewan Komisaris juga menyampaikan penghargaan dan terima kasih kepada seluruh anggota Dewan Komisaris dan Komite yang telah mengakhiri masa tugasnya pada tahun 2025 atas kontribusi, pemikiran strategis, dan dedikasi yang telah diberikan bagi kemajuan Perseroan. Berbagai fondasi tata kelola dan penguatan pengawasan yang telah dibangun akan menjadi modal penting bagi keberlanjutan pertumbuhan Perseroan di masa mendatang.

The Board of Commissioners also extends its appreciation and gratitude to all Commissioners and Committee members whose terms of office concluded during 2025 for their contributions, strategic insights, and commitment to the Company's development. The governance foundations and supervisory improvements established during their tenure will continue to serve as valuable assets supporting the Company's sustainable growth in the future.

Pandangan atas Prospek Usaha

Memasuki tahun 2026, Dewan Komisaris memandang prospek industri *Ship Chandler* nasional masih memiliki peluang pertumbuhan yang positif sejalan dengan pembangunan infrastruktur, pertumbuhan sektor industri, perkembangan perdagangan elektronik, serta peningkatan aktivitas ekonomi nasional.

Perseroan perlu terus memperkuat inovasi layanan, digitalisasi operasional, pengembangan jaringan usaha, serta kolaborasi strategis untuk meningkatkan daya saing di pasar. (GRI 2-22 | ACGS D.1)

Dewan Komisaris meyakini bahwa keberhasilan perusahaan tidak hanya diukur dari pencapaian kinerja jangka pendek, tetapi juga dari kemampuannya menciptakan nilai berkelanjutan bagi seluruh pemangku kepentingan melalui pertumbuhan yang sehat, tata kelola yang baik, pengelolaan risiko yang efektif, serta implementasi prinsip-prinsip keberlanjutan secara konsisten. (GRI 2-22, GRI 3-3 | ACGS D.1, E.1)

Sepanjang tahun 2025, Dewan Komisaris juga melakukan evaluasi terhadap efektivitas pelaksanaan fungsi pengawasan yang dijalankan. Berdasarkan hasil evaluasi tersebut, Dewan Komisaris menilai bahwa mekanisme pengawasan, kualitas rekomendasi, koordinasi dengan Direksi, serta dukungan komite-komite di bawah Dewan Komisaris telah berjalan secara efektif dan memberikan kontribusi positif terhadap peningkatan kinerja dan tata kelola Perseroan. (GRI 2-18 | ACGS D.4)

Apresiasi dan Penutup

Atas nama Dewan Komisaris, kami menyampaikan apresiasi dan penghargaan yang setinggi-tingginya kepada Direksi dan seluruh Insan PT Pelita Indonesia Djaya atas dedikasi, profesionalisme, dan kerja keras yang telah diberikan sepanjang tahun 2025.

Ucapan terima kasih juga kami sampaikan kepada para Pemegang Saham, pelanggan, mitra usaha, regulator, serta seluruh pemangku kepentingan atas kepercayaan dan dukungan yang terus diberikan kepada Perseroan.

View on Business Prospects

Entering 2026, the Board of Commissioners believes that the national Ship Chandler industry continues to present positive growth opportunities, supported by ongoing infrastructure development, industrial sector expansion, the growth of e-commerce activities, and increasing domestic economic activity.

The Company is expected to further strengthen service innovation, operational digitalisation, business network development, and strategic collaborations in order to enhance its competitiveness within the market. (GRI 2-22 | ACGS D.1)

The Board of Commissioners firmly believes that corporate success should not be measured solely by short-term financial performance, but also by the Company's ability to create sustainable value for all stakeholders through healthy growth, sound governance, effective risk management, and the consistent implementation of sustainability principles. (GRI 2-22, GRI 3-3 | ACGS D.1, E.1)

Throughout 2025, the Board of Commissioners conducted an evaluation of the effectiveness of its supervisory function. Based on the evaluation results, the Board concluded that the supervisory mechanisms, the quality of recommendations, coordination with the Board of Directors, and the support provided by the committees under the Board of Commissioners had been effective and had contributed positively to strengthening the Company's performance and corporate governance implementation. (GRI 2-18 | ACGS D.4)

Appreciation and Closing Remarks

On behalf of the Board of Commissioners, we would like to express our highest appreciation and gratitude to the Board of Directors and all employees of PT Pelita Indonesia Djaya for their dedication, professionalism, and hard work throughout 2025.

We also extend our sincere thanks to our Shareholders, customers, business partners, regulators, and all stakeholders for their continued trust and support towards the Company.

Dewan Komisaris meyakini bahwa fondasi tata kelola yang semakin kuat, didukung oleh komitmen seluruh insan Perseroan, akan menjadi modal penting dalam menghadapi berbagai tantangan bisnis di masa mendatang. Dengan tetap menjaga disiplin eksekusi, semangat inovasi, dan fokus pada kebutuhan pelanggan, Perseroan memiliki peluang yang baik untuk terus tumbuh secara sehat dan berkelanjutan.

Wassalamu'alaikum Warahmatullahi Wabarakatuh.

The Board of Commissioners firmly believes that the increasingly robust governance foundation, supported by the commitment of all Company personnel, will serve as a strong basis for addressing future business challenges. By maintaining disciplined execution, fostering innovation, and remaining focused on customer needs, the Company is well positioned to continue achieving sustainable and healthy growth.

Wassalamu'alaikum Warahmatullahi Wabarakatuh.

Jakarta, Mei 2026 /
Jakarta, May 2026
Atas Nama Dewan Komisaris /
On Behalf of the Board of Commissioners



Mardiyanto
Komisaris Utama /
President Commissioner



LAPORAN DIREKSI
Report from the Board of Directors



Di tengah berbagai tantangan dan perubahan yang terus berlangsung, kami meyakini bahwa kolaborasi, integritas, dan kemampuan beradaptasi merupakan fondasi utama untuk menciptakan pertumbuhan yang berkelanjutan dan memberikan nilai tambah bagi seluruh pemangku kepentingan. / ***Amidst ongoing challenges and changes, we believe that collaboration, integrity, and adaptability are the main foundations for creating sustainable growth and providing added value for all stakeholders.***

Pemegang Saham dan Pemangku Kepentingan yang Terhormat,

Assalamualaikum warahmatullahi wabarakatuh dan salam sejahtera.

Segala puji dan syukur ke hadirat Allah SWT kami panjatkan, karena berkat rahmat-Nya, PT Pelita Indonesia Djaya ("Perseroan" / PELNI Services) dapat menjalankan dan menyelesaikan berbagai program kerja di sepanjang tahun 2025 yang penuh dengan dinamika dan tantangan.

Tahun 2025 menjadi periode yang penuh tantangan sekaligus peluang bagi Perseroan. Berkat sinergi seluruh insan perusahaan, dukungan Pemegang Saham, serta kepercayaan para pelanggan dan mitra usaha, PT Pelita Indonesia Djaya berhasil menjaga pertumbuhan usaha, memperkuat fundamental keuangan, dan melanjutkan transformasi bisnis secara berkelanjutan. Pencapaian tersebut menjadi landasan penting dalam memperkuat daya saing Perseroan di tengah dinamika industri *Ship Chandler* dan maritim yang terus berkembang.

Pencapaian ini membuktikan bahwa dengan semangat kolaborasi dan kerja keras dari seluruh elemen Perusahaan, harapan kita untuk terus tumbuh dan berkembang dapat direalisasikan dengan baik. Melalui laporan ini, kami bangga dapat menyajikan laporan akuntabilitas yang transparan mengenai kinerja keuangan, operasional, serta langkah strategis perusahaan dalam menjaga keberlanjutan bisnis ke depan. (GRI 2-22, GRI 2-23, GRI 201-1; ACGS D, E)

Kondisi Makro Ekonomi

Stabilitas harga minyak dunia di kisaran USD 80–85 per barel turut membantu sektor *Ship Chandler* menjaga struktur biaya, terutama untuk moda transportasi darat dan laut. Sementara itu, tekanan suku bunga global dan pembiayaan yang lebih ketat membuat investasi dalam infrastruktur

Dear Shareholders and Stakeholders,

Assalamu'alaikum Warahmatullahi Wabarakatuh,
Peace and prosperity be upon us all.

All praise and gratitude be to Allah SWT for His blessings and grace, which enabled PT Pelita Indonesia Djaya ("the Company" or "PELNI Services") to successfully implement and complete various work programmes throughout 2025, a year marked by dynamic challenges and opportunities.

The year 2025 represented both a challenging and promising period for the Company. Through the collective commitment and dedication of our people, the continued support of our Shareholders, and the trust placed in us by our customers and business partners, PT Pelita Indonesia Djaya successfully maintained business growth, strengthened its financial fundamentals, and continued its business transformation journey in a sustainable manner. These achievements have provided a solid foundation for enhancing the Company's competitiveness amidst the evolving dynamics of the Ship Chandler and maritime industries.

These accomplishments demonstrate that, through strong collaboration and the hard work of all elements of the Company, our aspiration to continuously grow and develop can be effectively realised. Through this report, we are pleased to present a transparent account of the Company's financial and operational performance, as well as the strategic initiatives undertaken to support long-term business sustainability and value creation.
(GRI 2-22, GRI 2-23, GRI 201-1; ACGS D, E)

Macroeconomic Conditions

The stability of global oil prices within the range of USD 80–85 per barrel contributed positively to the Ship Chandler sector by helping maintain a manageable cost structure, particularly for land and maritime transportation activities. Meanwhile, tighter global interest rates and more restrictive financing

Ship Chandler memerlukan strategi yang lebih selektif dan efisien.

conditions have necessitated a more selective and efficient approach to investment in Ship Chandler infrastructure.

Kami melihat bahwa digitalisasi telah menjadi kebutuhan utama dalam industri *Ship Chandler*. Pemanfaatan teknologi seperti sistem pelacakan real-time, pengelolaan gudang yang semakin terintegrasi, digitalisasi dokumen bisnis, serta sistem pengadaan dan distribusi yang lebih efisien membantu perusahaan meningkatkan kualitas layanan kepada pelanggan. (GRI 2-6, GRI 3-1, GRI 203-2; ACGS D)

We see that digitalization has become a key requirement in the ship chandler industry. The use of technologies such as real-time tracking systems, increasingly integrated warehouse management, digitized business documents, and more efficient procurement and distribution systems helps companies improve the quality of service to customers. (GRI 2-6, GRI 3-1, GRI 203-2; ACGS D)

Bagi Perseroan, perkembangan tersebut membuka peluang untuk meningkatkan kontribusi pada layanan *Ship Chandler* yang terintegrasi dengan penguatan *supply chain*, mulai dari pengadaan barang, pengelolaan persediaan, penyimpanan, distribusi, hingga pemenuhan kebutuhan kapal secara tepat waktu dan sesuai standar. Kami melihat bahwa perusahaan *Ship Chandler* yang mampu beradaptasi, menjaga efisiensi, dan terus berinovasi akan memiliki peluang lebih besar untuk berkembang di tengah perubahan pola perdagangan dan kebutuhan operasional pelanggan.

For the Company, these developments provide opportunities to increase its contribution to integrated ship chandler services by strengthening the supply chain, from procurement and inventory management, storage, distribution, to timely and standardized fulfillment of ship requirements. We believe that ship chandlers that are able to adapt, maintain efficiency, and continuously innovate will have a greater opportunity to thrive amidst changing trade patterns and customer operational needs.

Dukungan kebijakan pemerintah, kemitraan strategis, serta keberanian berinvestasi pada teknologi akan menjadi fondasi krusial bagi masa depan *Ship Chandler* Indonesia di tengah arus pergerakan global yang dinamis. (GRI 3-3, GRI 203-2; ACGS D, E)

Government policy support, strategic partnerships, and the willingness to invest in technology will serve as critical foundations for the future development of Indonesia's Ship Chandler industry amidst an increasingly dynamic global environment. (GRI 3-3, GRI 203-2; ACGS D, E)

Kondisi Nasional

Domestic Economic Conditions

Di dalam negeri, tahun 2025 menjadi momentum yang sangat esensial bagi Indonesia untuk memperkuat fondasi ekonominya agar lebih inklusif dan berkelanjutan. Walaupun ekonomi global sedang berfluktuasi, ekonomi kita menunjukkan daya tahan yang mengesankan. Produk Domestik Bruto (PDB) diproyeksikan tumbuh kokoh di angka 5,1% hingga 5,3%. Hal ini tidak lepas dari daya beli masyarakat yang stabil, inflasi yang terjaga, serta masuknya investasi yang terus meningkat. (GRI 201-1, GRI 203-2; ACGS D)

Domestically, 2025 represented a pivotal year for Indonesia in strengthening the foundations of a more inclusive and sustainable economy. Despite ongoing fluctuations in the global economy, Indonesia demonstrated remarkable resilience, with Gross Domestic Product (GDP) growth projected to remain robust at between 5.1% and 5.3%. This performance was supported by stable household purchasing power, well-managed inflation, and continued growth in investment inflows. (GRI 201-1, GRI 203-2; ACGS D)

Transisi dan stabilitas politik pasca-Pemilu memberikan ketenangan bagi iklim usaha dan memastikan proyek infrastruktur strategis nasional terus berjalan. Kebijakan hilirisasi industri dan perbaikan konektivitas pelabuhan, jalan tol,

The political transition and stability following the General Election provided greater certainty for the business environment and ensured the continued implementation of strategic national infrastructure projects. Industrial downstreaming policies, coupled with improvements in connectivity through ports,

dan kawasan industri menjadi angin segar yang sangat positif bagi sektor *Ship Chandler* dan rantai pasok kita. (GRI 203-1, GRI 203-2; ACGS D)

Kami menyadari bahwa laju pembangunan ini menuntut industri *Ship Chandler* untuk tidak hanya berperan sebagai penyedia kebutuhan kapal, tetapi juga sebagai mitra strategis dalam mendukung kelancaran operasional pelayaran. Sektor *Ship Chandler* saat ini diharapkan mampu menyediakan berbagai kebutuhan kapal secara tepat waktu, berkualitas, dan sesuai standar, mulai dari perbekalan, perlengkapan teknis, kebutuhan operasional, hingga solusi layanan yang responsif bagi pelanggan.

Iklim yang kondusif ini sangat sejalan dengan tekad kuat PELNI Services untuk terus bertransformasi. Kami berkomitmen untuk meningkatkan efisiensi operasional, memperkuat kualitas layanan, serta menghadirkan pelayanan *Ship Chandler* yang unggul guna mendukung ekosistem ekonomi nasional agar semakin terintegrasi dan kompetitif. (GRI 3-3, GRI 201-1, GRI 203-2; ACGS D, E)

Strategi dan Pemetaan Portofolio Bisnis PELNI Services 2025

Sepanjang tahun 2025, PELNI Services terus memantapkan langkah strategisnya dalam memaksimalkan sinergi di seluruh ekosistem maritim, khususnya melalui penguatan bisnis *Ship Chandler*. Dalam upaya mengakselerasi pertumbuhan dan mewujudkan kemandirian finansial yang berkelanjutan, manajemen telah melakukan pemetaan prioritas secara komprehensif terhadap berbagai lini bisnis perusahaan.

Melalui evaluasi menyeluruh terhadap seluruh lini usaha, kami berupaya memastikan bahwa sumber daya perusahaan difokuskan pada sektor yang memiliki prospek pertumbuhan dan nilai tambah yang paling baik bagi perusahaan. (GRI 2-12, GRI 2-22, GRI 3-3; ACGS E)

Berdasarkan hasil pemetaan tersebut, portofolio pengembangan PELNI Services pada tahun 2025 difokuskan pada lini-lini bisnis yang memiliki proyeksi pertumbuhan kuat dan sejalan dengan visi ekosistem *Ship Chandler* kita. (GRI 201-1, GRI 203-1; ACGS E).

Sejalan dengan strategi pertumbuhan jangka panjang, Perusahaan terus mengembangkan portofolio usaha yang beragam guna menciptakan

toll roads, and industrial estates, created favourable conditions for the Ship Chandler sector and the broader supply chain ecosystem. (GRI 203-1, GRI 203-2; ACGS D)

We recognize that this rapid development demands that the ship chandler industry not only act as a supplier of ship needs, but also as a strategic partner in supporting smooth shipping operations. The ship chandler sector is now expected to provide a variety of ship needs in a timely, high-quality, and standard manner, from supplies and technical equipment to operational needs, to responsive service solutions for customers.

This conducive climate aligns perfectly with PELNI Services' strong commitment to continuous transformation. We are committed to improving operational efficiency, strengthening service quality, and delivering superior ship chandler services to support a more integrated and competitive national economic ecosystem. (GRI 3-3, GRI 201-1, GRI 203-2; ACGS D, E)

PELNI Services' Business Strategy and Portfolio Mapping in 2025

Throughout 2025, PELNI Services will continue to solidify its strategic initiatives to maximize synergies across the maritime ecosystem, particularly through strengthening its Ship Chandler business. To accelerate growth and achieve sustainable financial independence, management has comprehensively mapped out priorities across the company's various business lines.

Through a thorough evaluation of all business segments, we sought to ensure that the Company's resources were directed towards sectors offering the strongest growth prospects and the greatest potential to create long-term value for the Company. (GRI 2-12, GRI 2-22, GRI 3-3; ACGS E)

Based on the results of this assessment, PELNI Services' business development portfolio in 2025 was focused on business lines demonstrating strong growth potential and aligned with our Ship Chandler ecosystem vision. (GRI 201-1, GRI 203-1; ACGS E)

In line with its long-term growth strategy, the Company continued to diversify its business portfolio to establish sustainable sources of revenue. As of

sumber pendapatan yang berkelanjutan. Hingga tahun 2025, Perusahaan menjalankan delapan lini bisnis utama, yaitu *Ship Chandler, Manpower Services, Ship Maintenance and Repair, Floating Repair Docking, Crew Manning, Rent Car*, Kapal Phinisi, serta bisnis pendukung lainnya.

Beberapa lini bisnis utama yang menjadi prioritas penggerak pertumbuhan Perusahaan meliputi:

Ship Chandler

Berbekal pengalaman dan kapabilitas yang telah teruji dalam melayani kebutuhan pasar *captive*, Perusahaan terus memperkuat posisi bisnis *Ship Chandler* sebagai salah satu sumber pendapatan utama. Pada tahun 2025, strategi pengembangan difokuskan pada perluasan pasar *non-captive* melalui peningkatan jaringan pelanggan, penguatan rantai pasok, serta optimalisasi kualitas layanan guna menjangkau peluang bisnis yang lebih luas.

Alih Daya

Lini bisnis penyediaan tenaga kerja *(Manpower Services)* terus menunjukkan prospek yang menjanjikan seiring meningkatnya kebutuhan perusahaan terhadap tenaga kerja yang kompeten dan fleksibel. Perusahaan berupaya memperkuat kualitas sumber daya manusia yang disediakan melalui proses rekrutmen yang selektif, pengembangan kompetensi, serta peningkatan standar pelayanan guna memenuhi kebutuhan pelanggan dari berbagai sektor industri.

Ship Maintenance and Repair

Efisiensi operasional menjadi fokus utama dalam pengembangan lini bisnis *Ship Maintenance and Repair*. Perusahaan terus mengoptimalkan kapabilitas teknis dan sumber daya yang dimiliki untuk meningkatkan kualitas layanan perawatan dan perbaikan kapal. Selain mendukung kebutuhan internal grup usaha, lini bisnis ini juga diarahkan untuk memperluas pasar eksternal serta menciptakan efisiensi biaya yang berkelanjutan.

Floating Repair Docking

Sebagai bagian dari layanan maritim terintegrasi, bisnis *Floating Repair Docking* memiliki peran strategis dalam mendukung kebutuhan *docking* dan reparasi kapal secara lebih fleksibel dan efisien. Perusahaan terus mengoptimalkan pemanfaatan fasilitas yang tersedia untuk meningkatkan produktivitas, memperluas cakupan layanan,

2025, the Company operated eight principal business segments, namely Ship Chandler, Manpower Services, Ship Maintenance and Repair, Floating Repair Docking, Crew Manning, Rent Car, Phinisi Vessel Services, and other supporting businesses.

Several key business segments that serve as the Company's primary growth drivers include:

Ship Chandler

Leveraging its extensive experience and proven capabilities in serving the captive market, the Company continued to strengthen its Ship Chandler business as one of its primary sources of revenue. In 2025, the business development strategy focused on expanding the non-captive market through the enhancement of customer networks, strengthening supply chain capabilities, and optimising service quality to capture broader business opportunities.

Manpower Services

The Manpower Services business line continued to demonstrate promising prospects amid growing demand for a competent and flexible workforce across various industries. The Company remains committed to strengthening the quality of its workforce through selective recruitment processes, competency development programmes, and enhanced service standards to effectively meet the diverse needs of its customers.

Ship Maintenance and Repair

Operational efficiency remained a key focus in the development of the Ship Maintenance and Repair business segment. The Company continued to optimise its technical capabilities and resources to enhance the quality of vessel maintenance and repair services. In addition to supporting the operational requirements of the Group, this business line was also directed towards expanding its external customer base and generating sustainable cost efficiencies.

Floating Repair Docking

As an integral part of the Company's integrated maritime services portfolio, the Floating Repair Docking business plays a strategic role in providing more flexible and efficient docking and vessel repair solutions. The Company continued to optimise

serta mendukung pertumbuhan bisnis perawatan kapal secara menyeluruh.

Crew Manning

Meningkatnya kebutuhan tenaga pelaut profesional baik di pasar domestik maupun internasional menjadi peluang yang terus dimanfaatkan oleh Perseroan. Melalui lini bisnis *Crew Manning*, Perusahaan berfokus pada penyediaan awak kapal yang kompeten, tersertifikasi, dan memenuhi standar industri maritim global, sekaligus memperluas jaringan kerja sama dengan berbagai operator kapal dan perusahaan pelayaran.

Rent Car

Lini bisnis penyewaan kendaraan *(Rent Car)* terus menunjukkan kinerja yang stabil dan memberikan kontribusi positif bagi Perseroan. Untuk mendukung pertumbuhan yang berkelanjutan, Perusahaan melakukan optimalisasi armada, peningkatan kualitas layanan, serta memperluas target dan segmentasi pasar guna menjangkau kebutuhan pelanggan yang semakin beragam.

Kapal Phinisi

Bisnis Kapal Phinisi menjadi salah satu sektor yang memiliki prospek pertumbuhan yang sangat baik, sejalan dengan komitmen pemerintah dalam mendorong pengembangan pariwisata maritim nasional. Perusahaan terus memaksimalkan peluang pada sektor ini melalui peningkatan kualitas layanan wisata bahari, penguatan pemasaran, serta pengembangan paket layanan yang mampu memberikan pengalaman terbaik bagi pelanggan.

Bisnis Pendukung Lainnya

Selain lini bisnis utama tersebut, Perusahaan juga terus mengembangkan berbagai bisnis pendukung lainnya yang berfungsi memperkuat ekosistem usaha dan menciptakan sinergi antar lini bisnis. Diversifikasi usaha ini menjadi salah satu strategi penting dalam menjaga ketahanan bisnis sekaligus membuka peluang pertumbuhan baru di masa mendatang.

Di sisi lain, sebagai bentuk kehati-hatian dan fokus pada kompetensi inti perusahaan, manajemen melakukan penyesuaian fokus pengembangan usaha pada lini bisnis yang memiliki keterkaitan langsung dengan ekosistem maritim dan *Ship Chandler*. Sementara itu, aktivitas layanan teknologi informasi tetap dipertahankan secara selektif untuk mendukung kebutuhan operasional

the utilisation of its available facilities to improve productivity, expand service coverage, and support the overall growth of its ship maintenance business.

Crew Manning

The increasing demand for professional seafarers in both domestic and international markets continued to present attractive opportunities for the Company. Through its Crew Manning business line, the Company focuses on providing competent, certified, and highly qualified crew members who meet global maritime industry standards, while continuously expanding its network of partnerships with ship operators and shipping companies.

Rent Car

The vehicle rental business (Rent Car) continued to deliver stable performance and contributed positively to the Company's overall results. To support sustainable growth, the Company continued to optimise its fleet utilisation, enhance service quality, and broaden its market segmentation to address the increasingly diverse needs of its customers.

Phinisi Vessel Services

The Phinisi Vessel Services business has emerged as one of the Company's most promising growth sectors, in line with the Government's commitment to promoting the development of Indonesia's maritime tourism industry. The Company continues to maximise opportunities within this segment through the enhancement of marine tourism service quality, strengthened marketing initiatives, and the development of service packages designed to deliver exceptional customer experiences.

Other Supporting Businesses

In addition to its core business segments, the Company continues to develop various supporting businesses that serve to strengthen its overall business ecosystem and create synergies across its operations. This diversification strategy remains an important component of the Company's efforts to enhance business resilience while creating new growth opportunities for the future.

At the same time, as part of its prudent business approach and commitment to focusing on its core competencies, management has refined its business development priorities towards segments that are directly related to the maritime and Ship Chandler ecosystem. Meanwhile, information technology services continue to be maintained selectively to

dan peluang usaha yang memberikan nilai tambah bagi Perseroan. Keputusan ini didasari oleh asesmen kapabilitas internal yang belum memadai untuk sektor tersebut, sehingga kami dapat mengalokasikan sumber daya secara lebih efisien pada sektor-sektor yang memberikan nilai tambah langsung bagi perusahaan. (GRI 2-12, GRI 2-24; ACGS E)

Kami optimis bahwa ketajaman strategi pemetaan portofolio di tahun 2025 ini akan memperkokoh posisi PELNI Services sebagai entitas bisnis yang tangguh, adaptif, dan berdaya saing tinggi di industri maritim dan *Ship Chandler* (GRI 201-1, GRI 3-3; ACGS E)

Dalam menjalankan kegiatan usaha, Perusahaan juga mulai mengintegrasikan prinsip efisiensi energi dan operasional yang ramah lingkungan ke dalam proses bisnis secara bertahap. Optimalisasi penggunaan sumber daya, peningkatan efisiensi operasional armada dan fasilitas pendukung, serta penerapan praktik kerja yang lebih berkelanjutan menjadi bagian dari komitmen Perusahaan dalam mendukung pengurangan dampak lingkungan dan penciptaan nilai jangka panjang. (GRI 302-1, GRI 305-5; ACGS E.5)

PERANAN DIREKSI DALAM PERUMUSAN STRATEGI DAN KEBIJAKAN STRATEGIS

Dalam menjalankan amanah pengelolaan perusahaan, Direksi bersama jajaran manajemen menerjemahkan visi perusahaan ke dalam lima pilar utama Rencana Kerja Manajemen sebagai pedoman dalam menjalankan strategi dan operasional perusahaan.

Kelima pilar strategis tersebut mencakup: penciptaan Nilai Ekonomi dan Sosial untuk Indonesia, Inovasi Model Bisnis, Kepemimpinan Teknologi, Pengembangan Investasi, dan Pengembangan Talenta. (GRI 2-12, GRI 2-13, GRI 2-22; ACGS E)

Dalam proses penyusunan arah pengembangan ini, Dewan Komisaris turut berperan aktif dengan memberikan tinjauan, masukan, dan arahan yang konstruktif. Sinergi ini diperkuat oleh keberhasilan Dewan Komisaris dalam membangun ekosistem komunikasi dua arah yang transparan. Pendekatan operasional ini secara efektif mampu meminimalkan asimetri informasi yang berisiko menghambat akselerasi kinerja Perusahaan. Dengan demikian, peranan komprehensif Direksi

support operational requirements and business opportunities that generate added value for the Company. This decision was based on an assessment indicating that the Company's current internal capabilities are not yet sufficient to support broader expansion within the sector, thereby enabling resources to be allocated more efficiently to business segments that provide direct value creation for the Company. (GRI 2-12, GRI 2-24; ACGS E)

We remain confident that the strategic portfolio mapping undertaken in 2025 will further strengthen PELNI Services' position as a resilient, adaptive, and highly competitive business entity within the maritime and Ship Chandler industries. (GRI 201-1, GRI 3-3; ACGS E)

In conducting its business activities, the Company has also begun to progressively integrate energy efficiency principles and environmentally responsible operational practices into its business processes. Optimising resource utilisation, improving the operational efficiency of vessels and supporting facilities, and implementing more sustainable working practices form part of the Company's commitment to reducing environmental impacts and creating long-term value. (GRI 302-1, GRI 305-5; ACGS E.5)

The Role of the Board of Directors in Formulating Strategy and Strategic Policies

In carrying out its mandate to manage the Company, the Board of Directors, together with the management team, translates the Company's vision into five key pillars of the Management Work Plan, which serve as the foundation for the execution of the Company's strategy and operations.

These five strategic pillars comprise the creation of Economic and Social Value for Indonesia, Business Model Innovation, Technology Leadership, Investment Development, and Talent Development. (GRI 2-12, GRI 2-13, GRI 2-22; ACGS E)

In formulating the Company's development direction, the Board of Commissioners also plays an active role by providing constructive reviews, insights, and guidance. This synergy is further strengthened by the Board of Commissioners' success in fostering a transparent two-way communication ecosystem. Such an approach effectively minimises information asymmetry that could otherwise hinder the Company's performance acceleration. Accordingly, the comprehensive role of the Board of Directors

mulai dari tahap penentuan, perumusan, hingga eksekusi kebijakan menjadi fondasi krusial dalam memastikan keberhasilan target strategis Perusahaan. GRI 2-9, GRI 2-12, GRI 2-13; ACGS D, E)

Dalam proses pengambilan keputusan strategis, Direksi juga mulai mengintegrasikan pertimbangan aspek lingkungan, sosial, dan tata kelola *(Environmental, Social, and Governance/ ESG)* sebagai bagian dari upaya menciptakan pertumbuhan yang berkelanjutan. Pendekatan ini dilakukan untuk memastikan bahwa setiap strategi yang dijalankan tidak hanya memberikan nilai ekonomi, tetapi juga memperhatikan dampaknya terhadap masyarakat, lingkungan, dan keberlanjutan usaha jangka panjang. (GRI 2-12, GRI 2-13, GRI 3-3; ACGS E.5)

PROSES YANG DILAKUKAN DIREKSI UNTUK MEMASTIKAN IMPLEMENTASI STRATEGI

Untuk menjamin efektivitas eksekusi strategi sepanjang tahun 2025, Direksi menerapkan mekanisme pemantauan dan evaluasi yang dilakukan secara berkala berdasarkan data dan kondisi operasional yang terjadi di lapangan. (GRI 2-13, GRI 3-3; ACGS E)

Untuk memastikan semuanya berjalan sesuai rencana, Direksi rutin turun langsung memantau setiap unit kerja. Setelah itu, kami mengevaluasi hasilnya secara menyeluruh terhadap hasil implementasi kebijakan strategis. Hal ini dilakukan guna mengukur efektivitas program secara objektif dan merumuskan langkah perbaikan berkelanjutan *(continuous improvement)* yang akan memberikan hasil optimal di masa mendatang. (GRI 2-12, GRI 2-13; ACGS E)

Kinerja Keuangan yang Positif di Tengah Dinamika Bisnis

Pada tahun 2025, Perseroan berhasil mempertahankan tren pertumbuhan kinerja yang positif di tengah dinamika industri dan tantangan ekonomi yang masih berlangsung. Melalui penguatan strategi bisnis, peningkatan kualitas layanan, serta optimalisasi pengelolaan operasional, Perseroan mampu mencatatkan pertumbuhan pendapatan dan profitabilitas yang lebih baik dibandingkan tahun sebelumnya.

- Laporan Keuangan Entitas telah diaudit oleh Kantor Akuntan Publik “Djoko Sidik & Indra” sesuai dengan laporannya Nomor:

from the determination and formulation of policies through to their execution serves as a critical foundation for ensuring the successful achievement of the Company's strategic objectives. (GRI 2-9, GRI 2-12, GRI 2-13; ACGS D, E)

In the strategic decision-making process, the Board of Directors has also begun integrating Environmental, Social, and Governance (ESG) considerations as part of its commitment to creating sustainable growth. This approach is intended to ensure that every strategy implemented not only delivers economic value but also takes into account its impact on society, the environment, and the long-term sustainability of the business. (GRI 2-12, GRI 2-13, GRI 3-3; ACGS E.5)

Processes Undertaken by the Board of Directors to Ensure Strategy Implementation

To ensure the effective execution of the Company's strategy throughout 2025, the Board of Directors implemented a monitoring and evaluation mechanism on a regular basis, taking into account operational data and actual conditions encountered in the field. (GRI 2-13, GRI 3-3; ACGS E)

To ensure that all initiatives were implemented in accordance with the established plans, the Board of Directors regularly conducted direct oversight of business units and operational activities. The outcomes of these monitoring activities were subsequently evaluated comprehensively against the implementation of strategic policies. This process was undertaken to objectively measure programme effectiveness and formulate continuous improvement initiatives aimed at delivering optimal results and supporting the Company's future growth. (GRI 2-12, GRI 2-13; ACGS E)

Positive Financial Performance Amid Business Dynamics

In 2025, the Company successfully maintained a positive growth trajectory despite ongoing industry dynamics and economic challenges. Through the strengthening of its business strategy, enhancement of service quality, and optimisation of operational management, the Company achieved improved revenue growth and profitability compared to the previous year.

- *The Company's financial statements have been audited by the Public Accounting Firm Djoko Sidik & Indra, as stated in Independent Auditor's*

00068/2.0999/Induk/05/0139-5/1/II/2026, 25 Februari 2026 dengan Pendapat "Wajar dalam hal material".

- Laba (Rugi) Bersih Sebelum Pajak Audited tahun 2025 sebesar Rp. 45.711 Juta atau 110,24% dari anggaran RKAP tahun 2025 sebesar Rp. 41.465 juta dan 111,65% dari Laba (Rugi) Bersih Sebelum Pajak *Audited* tahun 2024 sebesar Rp. 40.943 juta.
- Total Aset, Liabilitas & Ekuitas masing-masing Audited tahun 2025 sebesar Rp. 461.740 juta, naik sebesar Rp. 85.751 juta atau 122,81% dari Total Aset dan Liabilitas *Audited* Tahun 2024 sebesar Rp 375.989 juta.
- Tingkat Kesehatan Entitas yang dinilai berdasarkan Surat Keputusan Menteri BUMN Nomor: KEP-100/ MBU/2002 tanggal 04 Juni 2002 yang meliputi Aspek Keuangan, Aspek Operasional, dan Aspek Administrasi. Sesuai Laporan Fitch Ratings Indonesia Nomor:89/ DIR/RATLTR/V/2025. tanggal 27 Mei 2025 mencatat dengan kriteria SEHAT pada afirmasi AA+ untuk Peringkat Nasional Jangka Panjang dan afirmasi F1+ pada Peringkat Nasional Jangka Pendek.

Analisis Kinerja Per Segmen Usaha

Sepanjang tahun 2025, Perusahaan berhasil mencatatkan kinerja usaha yang solid di berbagai lini bisnis. Ketahanan dan keberlanjutan pertumbuhan yang dicapai merupakan hasil dari strategi diversifikasi usaha yang telah dibangun secara konsisten selama beberapa tahun terakhir. Dengan portofolio bisnis yang mencakup berbagai sektor jasa dan pendukung operasional, Perusahaan mampu menjaga stabilitas pendapatan sekaligus memanfaatkan peluang pertumbuhan di berbagai segmen pasar.

Pada sektor jasa penunjang operasional, usaha *Cleaning Service*, Janitor, Pengamanan, *Manage Service,* serta Permakanan tetap menjadi tulang punggung yang memberikan kontribusi stabil terhadap pendapatan Perusahaan. Kepercayaan pelanggan yang terus terjaga serta keberhasilan mempertahankan kualitas layanan menjadi faktor penting dalam menjaga keberlangsungan kinerja pada segmen-segmen tersebut.

Di sisi lain, unit usaha yang bergerak pada bidang pendukung operasional dan logistik, seperti Sewa Kendaraan, *Chemical*, serta layanan Phinisi, juga menunjukkan perkembangan yang positif. Perusahaan terus berupaya meningkatkan kualitas layanan dan efisiensi operasional sehingga mampu memberikan nilai tambah yang

Report No. 00068/2.0999/Induk/05/0139-5/1/II/2026 dated 25 February 2026, with the opinion "Fair in material terms"

- *Audited Profit Before Tax for 2025 amounted to Rp45,711 million, representing 110.24% of the 2025 RKAP target of Rp41,465 million, and 111.65% of the Audited Profit Before Tax recorded in 2024 of Rp40,943 million.*
- *Total Assets, Liabilities, and Equity as of 2025 amounted to Rp461,740 million, representing an increase of Rp85,751 million or 22.81% compared to the Audited Total Assets and Liabilities of Rp375,989 million recorded in 2024.*
- *The Company's Corporate Health Level was assessed in accordance with the Decree of the Minister of State-Owned Enterprises (SOEs) No. KEP-100/MBU/2002 dated 4 June 2002, which evaluates performance based on Financial, Operational, and Administrative aspects. Based on Fitch Ratings Indonesia Report No. 89/DIR/RATLTR/V/2025 dated 27 May 2025, the Company was assigned a "Healthy" classification, with an affirmed AA+ National Long-Term Rating and an affirmed F1+ National Short-Term Rating.*

Business Segment Performance Analysis

Throughout 2025, the Company delivered solid business performance across its various business segments. The resilience and sustainable growth achieved during the year were the result of a business diversification strategy that has been consistently implemented over the past several years. Through a diversified portfolio encompassing a wide range of service and operational support businesses, the Company has been able to maintain revenue stability while capitalising on growth opportunities across different market segments.

Within the operational support services sector, the Cleaning Service, Janitorial Services, Security Services, Managed Services, and Catering businesses continued to serve as key contributors, providing stable revenue streams for the Company. Sustained customer trust and the Company's ability to maintain service quality remained important factors supporting the continued performance of these business segments.

Meanwhile, business units operating in operational support and logistics-related services, including Vehicle Rental, Chemical Supply, and Phinisi Services, also recorded positive developments. The Company continued to enhance service quality and operational efficiency in order to deliver greater value to customers

lebih besar bagi pelanggan sekaligus memperkuat daya saing perusahaan.

Pertumbuhan yang paling menonjol pada tahun 2025 berasal dari segmen usaha berbasis teknologi dan layanan teknis. Usaha TI Komersial berhasil mencatatkan peningkatan kinerja yang signifikan seiring dengan meningkatnya kebutuhan pelanggan terhadap solusi digital, pengelolaan sistem informasi, dan layanan teknologi yang terintegrasi. Sejalan dengan itu, usaha Maintenance dan Perbaikan Kapal juga menunjukkan perkembangan yang menggembirakan, didukung oleh meningkatnya permintaan jasa pemeliharaan aset, kebutuhan perawatan fasilitas, serta penguatan kompetensi teknis yang dimiliki Perusahaan .

Selain itu, berbagai usaha sampingan lainnya yang dikembangkan Perusahaan turut memberikan kontribusi positif terhadap kinerja perusahaan. Meskipun kontribusinya relatif lebih kecil dibandingkan segmen utama, keberadaan usaha-usaha tersebut menjadi bagian penting dalam memperluas sumber pendapatan dan menciptakan peluang bisnis baru di masa mendatang.

Kontribusi yang semakin besar juga berasal dari anak perusahaan yang terus menunjukkan perkembangan kinerja yang baik sepanjang tahun. Sinergi yang terbangun antara Perusahaan dan anak perusahaan berhasil memperkuat struktur bisnis secara keseluruhan, sekaligus membuka ruang pertumbuhan yang lebih luas melalui pengembangan pasar, peningkatan kapasitas usaha, dan optimalisasi sumber daya yang dimiliki.

Kebijakan dalam Menjawab Tantangan Keberlanjutan

Di tengah dinamika lingkungan usaha dan perkembangan regulasi, Perusahaan terus memperkuat kebijakan dan tata kelola yang adaptif untuk menjawab berbagai tantangan keberlanjutan. Komitmen ini menjadi landasan dalam menjaga ketahanan bisnis sekaligus menciptakan nilai jangka panjang bagi seluruh pemangku kepentingan.

Penerapan Keuangan Berkelanjutan

Perusahaan mengintegrasikan prinsip Keuangan Berkelanjutan ke dalam strategi dan proses bisnis dengan mempertimbangkan aspek ekonomi, sosial, dan lingkungan dalam setiap pengambilan keputusan. Pendekatan ini mendukung terciptanya

while strengthening its competitive position in the market.

The most significant growth in 2025 was generated by the technology-based and technical service segments. The Commercial IT business achieved substantial performance growth, driven by increasing customer demand for digital solutions, information systems management, and integrated technology services. Similarly, the Maintenance and Ship Repair business recorded encouraging progress, supported by growing demand for asset maintenance services, facility upkeep requirements, and the strengthening of the Company's technical capabilities.

In addition, various other supporting businesses developed by the Company also contributed positively to overall performance. Although their contribution remained relatively smaller compared to the principal business segments, these businesses play an important role in diversifying revenue sources and creating new business opportunities for future growth.

A growing contribution was also generated by the Company's subsidiary, which continued to demonstrate positive performance throughout the year. The synergy established between the Company and its subsidiary strengthened the overall business structure while creating broader growth opportunities through market expansion, enhanced business capacity, and the optimisation of available resources.

Policies in Responding to Sustainability Challenges

Amid the dynamics of the business environment and regulatory developments, the Company continues to strengthen adaptive policies and governance to address various sustainability challenges. This commitment serves as the foundation for maintaining business resilience while creating long-term value for all stakeholders.

Implementation of Sustainable Finance

The Company integrates Sustainable Finance principles into its strategy and business processes by considering economic, social, and environmental

pertumbuhan usaha yang bertanggung jawab dan berkelanjutan.

Penghasilan Perusahaan Anak (PT PBN)

Perusahaan anak, PT Pelita Bandar Nasional (PT PBN), mencatatkan kinerja yang sangat baik sepanjang tahun 2025 dengan pendapatan sebesar Rp64.362 juta atau 96,75% dari target RKAP. Dibandingkan tahun sebelumnya, pendapatan PT PBN meningkat secara signifikan lebih dari empat kali lipat, didorong oleh pertumbuhan bisnis *crew manning* dan layanan maritim lainnya. Kontribusi PT PBN terhadap total pendapatan Perseroan mencapai 8,07%, sekaligus menunjukkan semakin pentingnya peran entitas anak dalam mendukung pertumbuhan dan diversifikasi sumber pendapatan Grup.

TANTANGAN DAN KENDALA YANG DIHADAPI SERTA LANGKAH STRATEGIS YANG DITERAPKAN

Sepanjang tahun 2025, industri *Ship Chandler* menghadapi berbagai perubahan yang menuntut perusahaan untuk bergerak cepat, adaptif, dan tetap menjaga efisiensi operasional.
Perusahaan secara proaktif mengidentifikasi berbagai tantangan makroekonomi maupun geopolitik, serta merumuskan langkah strategis yang adaptif guna mempertahankan lintasan pertumbuhan yang positif. (GRI 3-3; ACGS E)

Sepanjang tahun 2025, usaha penyediaan kebutuhan kapal menghadapi berbagai dinamika yang memengaruhi aktivitas operasional dan perkembangan usaha. Perubahan kondisi ekonomi global, fluktuasi harga bahan baku dan barang kebutuhan kapal, serta tantangan dalam rantai pasok dan distribusi menjadi faktor eksternal yang perlu diantisipasi secara berkelanjutan. Di sisi lain, meningkatnya ekspektasi pelanggan terhadap kecepatan, ketepatan, dan kualitas layanan turut mendorong Perusahaan untuk terus meningkatkan kapabilitas operasional dan daya saing usaha.

Dalam menghadapi kondisi tersebut, Perusahaan secara konsisten melakukan berbagai langkah strategis untuk menjaga kelancaran operasional, meningkatkan efisiensi, serta memastikan keberlanjutan pertumbuhan usaha. Upaya tersebut dilakukan melalui penguatan pengelolaan

aspects in every decision-making process. This approach supports the creation of responsible and sustainable business growth.

Subsidiary Revenue (PT Pelita Bahtera Nusantara)

The Company's subsidiary, PT Pelita Bandar Nasional (PT PBN), delivered outstanding performance throughout 2025, generating revenue of Rp64,362 million, equivalent to 96.75% of its RKAP target. Compared with the previous year, PT PBN's revenue increased significantly by more than fourfold, driven primarily by the growth of its crew manning business and other maritime services.
PT PBN contributed 8.07% of the Group's total revenue, highlighting the increasingly important role of the subsidiary in supporting the Group's growth and strengthening the diversification of its revenue streams. This achievement reflects the effectiveness of PT PBN's business development strategy and reinforces its position as a strategic contributor to the Company's long-term growth objectives.

Challenges and Constraints Faced, and Strategic Measures Implemented

Throughout 2025, the Ship Chandler industry experienced various developments that required companies to remain agile, adaptive, and focused on maintaining operational efficiency.
The Company proactively identified a range of macroeconomic and geopolitical challenges and formulated adaptive strategic measures to sustain its positive growth trajectory. (GRI 3-3; ACGS E)

During 2025, the vessel supply business faced a number of dynamics that affected both operational activities and business development. Changes in global economic conditions, fluctuations in the prices of raw materials and vessel supplies, as well as challenges relating to supply chain management and distribution, represented external factors that required continuous monitoring and mitigation. At the same time, increasing customer expectations regarding responsiveness, reliability, and service quality encouraged the Company to continuously enhance its operational capabilities and business competitiveness.

In response to these challenges, the Company consistently implemented a range of strategic initiatives aimed at maintaining operational continuity, improving efficiency, and ensuring sustainable business growth. These initiatives included strengthening inventory management, optimising

persediaan, optimalisasi jaringan pemasok, peningkatan kualitas layanan, serta penguatan tata kelola dan pengendalian risiko operasional.

Tantangan dan Kendala Eksternal

Beberapa tantangan eksternal yang dihadapi Perusahaan selama tahun 2025 meliputi fluktuasi harga barang dan material, perubahan jadwal operasional kapal yang memengaruhi perencanaan distribusi, serta ketidakpastian kondisi rantai pasok yang berdampak pada ketersediaan barang tertentu. Selain itu, persaingan usaha yang semakin kompetitif menuntut Perusahaan untuk tetap menjaga kualitas layanan sekaligus mempertahankan efisiensi biaya operasional.

Untuk mengatasi tantangan tersebut, Perusahaan memperkuat hubungan dengan pemasok utama, melakukan diversifikasi sumber pengadaan, meningkatkan koordinasi dengan pelanggan, serta menerapkan perencanaan kebutuhan dan distribusi yang lebih efektif guna memastikan ketersediaan barang dan ketepatan waktu layanan.

Tantangan dan Kendala Internal

Seiring dengan pertumbuhan aktivitas usaha, Perusahaan menghadapi tantangan internal dalam menjaga efisiensi operasional, mengelola persediaan secara optimal, serta memastikan kesiapan sumber daya manusia dalam mendukung peningkatan volume dan kompleksitas pekerjaan. Perusahaan juga terus berupaya meningkatkan efektivitas koordinasi antar fungsi kerja agar proses pengadaan, penyimpanan, dan distribusi dapat berjalan secara terintegrasi dan tepat waktu.

Sebagai respons atas tantangan tersebut, Perusahaan melakukan penguatan sistem pengendalian operasional, peningkatan kompetensi sumber daya manusia melalui pelatihan dan pengembangan, optimalisasi proses kerja berbasis digital, serta penguatan budaya kerja yang berorientasi pada pelayanan, efisiensi, dan perbaikan berkelanjutan.

Melalui berbagai langkah strategis tersebut, Perusahaan berhasil menjaga stabilitas operasional, mempertahankan kualitas layanan kepada pelanggan, serta mendukung pencapaian kinerja usaha yang positif sepanjang tahun 2025. (GRI 3-3; ACGS E).

supplier networks, enhancing service quality, and reinforcing corporate governance practices and operational risk management.

External Challenges and Constraints

In addition, the Company continued to improve coordination across business units, strengthen customer relationships, and leverage digital solutions to support operational effectiveness and service delivery. These efforts enabled the Company to respond more effectively to market changes while maintaining its commitment to delivering reliable and high-quality services to customers.

Through these strategic measures, the Company remained resilient in navigating business challenges and was able to sustain its growth momentum amid an increasingly dynamic and competitive business environment.

External Challenges and Constraints

During 2025, the Company faced a number of external challenges, including fluctuations in the prices of goods and materials, changes in vessel operating schedules that affected distribution planning, and uncertainties within the supply chain that impacted the availability of certain products. In addition, increasingly intense market competition required the Company to maintain service quality while continuing to preserve operational cost efficiency.

To address these challenges, the Company strengthened its relationships with key suppliers, diversified procurement sources, enhanced coordination with customers, and implemented more effective demand planning and distribution strategies to ensure product availability and the timely delivery of services.

These initiatives enabled the Company to maintain operational reliability, minimise potential disruptions to business activities, and continue delivering high-quality services to customers despite the dynamic business environment. (GRI 3-3; ACGS E)

Langkah Strategis Perusahaan

Dalam merespons tantangan tersebut, Perusahaan tidak sekadar bertahan, melainkan mengimplementasikan serangkaian strategi mitigasi yang berpusat pada efisiensi dan inovasi:

- Optimalisasi Jaringan dan Rute *Ship Chandler*: Merespons gangguan rute pelayaran global, Perusahaan melakukan penyesuaian strategi operasional secara dinamis. Langkah mitigasi ini diterapkan untuk menekan inefisiensi biaya distribusi sembari memastikan *Service Level Agreement (SLA)* kepada pelanggan tetap terjaga dengan baik.
- Akselerasi Transformasi Digital dan Kapabilitas SDM: Untuk menghadapi tantangan era digital, kami sadar bahwa kecanggihan teknologi harus didukung penuh oleh karyawan yang terampil dan ahli di bidangnya. Oleh karena itu, Perusahaan secara konsisten melakukan investasi pada pengembangan kompetensi SDM, khususnya di Divisi TI.

Melalui berbagai program pelatihan, seminar, dan lokakarya berskala nasional maupun internasional, kami memastikan transformasi digital Perusahaan ditopang oleh talenta profesional yang inovatif dan memiliki daya adaptasi tinggi. GRI 2-24, GRI 302-5, GRI 404-2; ACGS E)

Sejalan dengan peningkatan digitalisasi proses bisnis, Perusahaan juga terus memperkuat aspek keamanan informasi dan perlindungan data. Berbagai upaya dilakukan melalui peningkatan tata kelola teknologi informasi, penguatan pengendalian akses sistem, serta peningkatan kesadaran keamanan siber di lingkungan kerja guna menjaga keandalan operasional dan kepercayaan para pemangku kepentingan terhadap pengelolaan data dan informasi Perusahaan. (GRI 418-1; ACGS E.5, C)

Prospek dan Optimisme Pertumbuhan 2026

Meskipun dihadapkan pada berbagai tekanan global, fundamental industri *Ship Chandler* nasional di tahun 2025 tetap menunjukkan ketahanan yang solid. Hal ini sejalan dengan proyeksi Asosiasi *Ship Chandler* Indonesia (ALI) yang memperkirakan sektor *Ship Chandler* akan mencatatkan pertumbuhan pada kisaran 8% hingga 10% di tahun 2026.

Strategic Measures Implemented by the Company

In responding to these challenges, the Company did not merely focus on maintaining business continuity but also implemented a series of mitigation strategies centred on operational efficiency and innovation:

- *Optimisation of the Ship Chandler Network and Distribution Routes: In response to disruptions affecting global shipping routes, the Company dynamically adjusted its operational strategies to accommodate changing market conditions. These mitigation measures were implemented to minimise distribution cost inefficiencies while ensuring that customer Service Level Agreements (SLAs) continued to be fulfilled effectively and consistently.*
- *Acceleration of Digital Transformation and Human Capital Capabilities: To address the challenges of the digital era, the Company recognises that technological advancement must be supported by a skilled and capable workforce. Accordingly, the Company has continued to invest in human capital development, particularly within its Information Technology Division.*

Through various training programmes, seminars, and workshops conducted at both national and international levels, the Company ensures that its digital transformation initiatives are supported by professional talent with strong innovative capabilities and a high degree of adaptability. (GRI 2-24, GRI 302-5, GRI 404-2; ACGS E)

In parallel with the increasing digitalisation of business processes, the Company continues to strengthen information security and data protection measures. Various initiatives have been implemented through the enhancement of information technology governance, the strengthening of system access controls, and the promotion of cybersecurity awareness across the organisation. These efforts are intended to safeguard operational reliability and maintain stakeholder confidence in the Company's management of data and information. (GRI 418-1; ACGS E.5, C)

2026 Outlook and Growth Optimism

Despite various global pressures, the fundamentals of Indonesia's Ship Chandler industry continued to demonstrate strong resilience throughout 2025. This is in line with projections from the Indonesian Ship Chandler Association (ALI), which estimated that the Ship Chandler sector would achieve growth of approximately 8% to 10% during the year.

Kami sangat optimis dengan proyeksi ini dan siap memanfaatkan berbagai peluang yang ada untuk memacu pertumbuhan bisnis yang mencakup ekspansi volume transaksi *e-commerce*, pemanfaatan infrastruktur strategis yang dibangun pemerintah, serta percepatan adopsi digitalisasi dalam ekosistem manajemen rantai pasok *(supply chain management)* secara menyeluruh. (GRI 201-1, GRI 203-2; ACGS D)

Penilaian Kinerja Direksi

Dalam upaya memastikan keselarasan antara strategi dan eksekusi operasional, Perusahaan melalui Direksi telah memformulasikan indikator penilaian kinerja yang komprehensif bagi seluruh komite dan unit kerja di bawah naungan Direksi. Sepanjang tahun 2025, evaluasi kapasitas dan kapabilitas setiap unit diukur secara objektif melalui *Key Performance Indicators (KPI)*. Metrik ini dirancang secara spesifik untuk menilai pemenuhan target tahun buku, efektivitas pencapaian operasional, serta keberhasilan implementasi kebijakan strategis di masing-masing unit kerja. Pendekatan terukur ini memastikan seluruh elemen Perusahaan bergerak sinergis menuju visi yang sama (GRI 2-18, GRI 2-19, GRI 2-20; ACGS E)

Hasil evaluasi menunjukkan bahwa mayoritas target strategis dan operasional Perseroan dapat dicapai dengan baik sepanjang tahun buku 2025. Pencapaian tersebut mencakup aspek keuangan, operasional, pengembangan bisnis, tata kelola perusahaan, serta pengelolaan sumber daya manusia yang menjadi indikator utama keberhasilan Direksi dalam menjalankan mandat pengelolaan perusahaan.

Pengembangan SDM

Menghadapi tahun 2025 yang penuh perubahan, kami sadar bahwa karyawan yang mumpuni adalah aset paling berharga dan kunci utama kemajuan perusahaan. Agar perusahaan tetap unggul dan mampu bersaing dalam jangka panjang, kami terus berinvestasi pada pengembangan karyawan kami."

Kami meyakini bahwa keberhasilan perusahaan

The Company remains highly optimistic about these prospects and is well positioned to capitalise on the opportunities available to drive business growth. Such opportunities include the expansion of e-commerce transaction volumes, the utilisation of strategic infrastructure developed by the Government, and the accelerated adoption of digitalisation across the supply chain management ecosystem. (GRI 201-1, GRI 203-2; ACGS D)

Assessment of the Board of Directors' Performance

To ensure alignment between strategy and operational execution, the Company, through the Board of Directors, has established a comprehensive performance assessment framework for all committees and organisational units under its supervision.
Throughout 2025, the capacity and capability of each unit were evaluated objectively through Key Performance Indicators (KPIs). These metrics were specifically designed to measure the achievement of annual targets, the effectiveness of operational performance, and the successful implementation of strategic policies across each business unit. This structured and measurable approach ensured that all elements of the Company operated in a coordinated manner towards the achievement of a common vision. (GRI 2-18, GRI 2-19, GRI 2-20; ACGS E)

The evaluation results indicated that the majority of the Company's strategic and operational targets were successfully achieved throughout the 2025 financial year. These achievements encompassed financial performance, operational excellence, business development, corporate governance, and human capital management, which collectively serve as key indicators of the Board of Directors' effectiveness in carrying out its corporate management responsibilities.

Human Capital Development

As the Company navigated the rapidly changing business environment of 2025, management recognised that a highly capable workforce remains its most valuable asset and a key driver of long-term success. To maintain competitiveness and support sustainable growth, the Company continued to invest in the development of its people.

The Company firmly believes that corporate success

tidak hanya ditentukan oleh aset dan teknologi, tetapi juga oleh kualitas sumber daya manusia yang menjalankannya. Oleh karena itu, pengembangan kompetensi, penguatan budaya kerja, dan penciptaan lingkungan kerja yang produktif terus menjadi perhatian utama manajemen.

Kami menjalankan berbagai program pelatihan dan pengembangan keterampilan yang menyeluruh. mencakup pendidikan karier, sertifikasi profesi, hingga pelatihan manajerial dan teknis mutakhir. Seluruh program ini diselenggarakan baik secara internal *(in-house)* maupun melalui kolaborasi strategis dengan lembaga kredibel, guna mencetak SDM profesional yang tangguh, adaptif, dan siap menjawab tantangan industri masa depan.
(GRI 404-1, GRI 404-2, GRI 404-3; ACGS C)

PENERAPAN GOVERNANSI DAN ESG

Perusahaan meyakini bahwa pertumbuhan bisnis yang solid dan berkelanjutan harus ditopang oleh fondasi Tata Kelola Perusahaan yang Baik *(Good Corporate Governance / GCG)* dan manajemen risiko yang andal. Kami memegang teguh prinsip transparansi, akuntabilitas, pertanggungjawaban, kemandirian, serta kewajaran (TARIF) dalam setiap sendi operasional.

Seiring dengan eskalasi bisnis Perusahaan, kami terus memperkuat kerangka Satuan Pengawas Intern untuk memitigasi berbagai eksposur risiko, baik yang bersumber dari volatilitas ekonomi makro maupun dinamika operasional.
Selain memperkuat tata kelola perusahaan, Direksi juga mulai meningkatkan pengawasan terhadap berbagai risiko yang berkembang, termasuk risiko keamanan siber, pemanfaatan teknologi digital, perlindungan data, serta penerapan prinsip keberlanjutan dalam pengambilan keputusan bisnis. Langkah ini dilakukan untuk memastikan perusahaan tetap mampu beradaptasi terhadap perubahan lingkungan usaha yang semakin dinamis. (GRI 418-1; ACGS E.5)

Direksi bersama Dewan Komisaris berkomitmen kuat untuk menjadi teladan utama *(Tone at the Top)* dalam mengawal implementasi GCG di seluruh lapisan organisasi. (GRI 2-23, GRI 2-24, GRI 2-26; ACGS D, E) (GRI 2-12, GRI 2-16, GRI 2-24; ACGS E)

Sebagai wujud nyata komitmen tersebut,

is determined not only by assets and technology, but also by the quality of the people who drive the organisation forward. Accordingly, competency development, the strengthening of corporate culture, and the creation of a productive working environment remained key priorities for management throughout the year.

To support these objectives, the Company implemented a wide range of training and capability development programmes covering career development, professional certifications, as well as managerial and technical training. These programmes were delivered through both in-house initiatives and strategic collaborations with reputable institutions, with the aim of developing a professional, resilient, adaptive, and future-ready workforce capable of responding to the evolving challenges of the industry. (GRI 404-1, GRI 404-2, GRI 404-3; ACGS C)

Governance and ESG Implementation

The Company believes that solid and sustainable business growth must be supported by a strong foundation of Good Corporate Governance (GCG) and a robust risk management framework. Accordingly, the Company remains committed to upholding the principles of Transparency, Accountability, Responsibility, Independence, and Fairness in all aspects of its operations.

As the Company's business expands, we continue to strengthen our Internal Audit Unit framework to mitigate various risk exposures, both those stemming from macroeconomic volatility and operational dynamics.
In addition to strengthening corporate governance, the Board of Directors has also begun to increase oversight of various emerging risks, including cybersecurity risks, the use of digital technology, data protection, and the application of sustainability principles in business decision-making. This step is taken to ensure the company remains able to adapt to the increasingly dynamic business environment. (GRI 418-1; ACGS E.5)

The Board of Directors, together with the Board of Commissioners, remains firmly committed to setting the Tone at the Top in driving the implementation of Good Corporate Governance (GCG) throughout all levels of the organisation. (GRI 2-23, GRI 2-24, GRI 2-26; ACGS D, E) (GRI 2-12, GRI 2-16, GRI 2-24; ACGS E)
As a tangible manifestation of this commitment,

sepanjang tahun 2025 PELNI Services telah secara agresif menggalakkan:

- **Program Pengendalian Gratifikasi:** Menginternalisasi budaya kerja yang bersih dan berintegritas tinggi.
- **Optimalisasi *Whistleblowing System (WBS):*** Membuka kanal pelaporan pelanggaran yang aman dan terpercaya guna mendeteksi risiko sedini mungkin.
- ***Internalisasi Code of Conduct:*** Memastikan standar etika bisnis dipahami dan dijalankan secara konsisten oleh seluruh insan PELNI Services dan para pemangku kepentingan. (GRI 205-2, GRI 205-3, GRI 2-26, GRI 2-27; ACGS C, D, E)

Perusahaan juga mendorong penerapan praktik bisnis yang bertanggung jawab di seluruh rantai pasok. Dalam proses kerja sama dengan mitra usaha dan pemasok, Perusahaan senantiasa mempertimbangkan aspek kepatuhan, etika bisnis, tanggung jawab sosial, serta kepedulian terhadap lingkungan sebagai bagian dari upaya membangun ekosistem usaha yang berkelanjutan dan memberikan manfaat bagi seluruh pemangku kepentingan. (GRI 308-1, GRI 414-1; ACGS C, E.5)

Sepanjang tahun 2025, implementasi ESG dilakukan melalui penguatan tata kelola perusahaan, peningkatan efisiensi penggunaan sumber daya, pengembangan kompetensi SDM, penguatan keamanan informasi, serta pelaksanaan program tanggung jawab sosial yang memberikan manfaat langsung kepada masyarakat dan lingkungan sekitar.

Komitmen Keberlanjutan dan Tanggung Jawab Sosial (TJSL)

Kami meyakini bahwa esensi dari kesuksesan Perusahaan adalah kemampuannya dalam menciptakan nilai tambah *(creating shared value)* bagi masyarakat luas. PELNI Services senantiasa merawat hubungan timbal balik yang harmonis dan konstruktif dengan lingkungan sekitar sebagai perwujudan tanggung jawab sosial Perusahaan. Inisiatif TJSL yang kami jalankan di tahun 2025 tidak sekadar berfokus pada filantropi, melainkan dirancang sebagai pilar penentu keberlanjutan *(sustainability)* Perusahaan yang sejalan dengan pemberdayaan masyarakat.(GRI 2-29, GRI 203-1, GRI 413-1; ACGS C)

Perusahaan secara aktif membangun komunikasi dan keterlibatan yang konstruktif dengan berbagai

throughout 2025 PELNI Services actively promoted the following initiatives:

- ***Gratuity Control Programme:*** *Strengthening a corporate culture founded on integrity, transparency, and ethical business conduct.*
- ***Optimisation of the Whistleblowing System (WBS):*** *Providing secure and reliable reporting channels to facilitate the early detection and mitigation of potential violations and risks.*
- ***Internalisation of the Code of Conduct:*** *Ensuring that the Company's ethical standards and business conduct principles are clearly understood and consistently implemented by all PELNI Services personnel and relevant stakeholders. (GRI 205-2, GRI 205-3, GRI 2-26, GRI 2-27; ACGS C, D, E)*

The Company also promotes the adoption of responsible business practices throughout its supply chain. In establishing partnerships with business partners and suppliers, the Company consistently considers compliance, business ethics, social responsibility, and environmental stewardship as integral elements of its efforts to build a sustainable business ecosystem that creates value for all stakeholders. (GRI 308-1, GRI 414-1; ACGS C, E.5)

Throughout 2025, ESG implementation was carried out through the strengthening of corporate governance practices, improved resource efficiency, human capital development, enhanced information security, and the implementation of corporate social responsibility programmes that deliver tangible benefits to surrounding communities and the environment.

Sustainability Commitment and Corporate Social Responsibility (CSR)

The Company believes that the true measure of corporate success lies in its ability to create shared value for society. PELNI Services remains committed to fostering harmonious and constructive relationships with surrounding communities as an integral part of its corporate social responsibility. The CSR initiatives implemented throughout 2025 were not solely focused on philanthropic activities; rather, they were designed as a key pillar supporting the Company's long-term sustainability while contributing to community empowerment. (GRI 2-29, GRI 203-1, GRI 413-1; ACGS C)

The Company actively promotes constructive communication and engagement with a wide range of stakeholder groups, including customers, suppliers,

kelompok pemangku kepentingan, termasuk pelanggan, pemasok, regulator, masyarakat, dan mitra usaha. Masukan yang diperoleh dari para pemangku kepentingan menjadi salah satu pertimbangan penting dalam penyusunan kebijakan, pengembangan layanan, serta perencanaan program keberlanjutan Perusahaan guna memastikan terciptanya nilai bersama yang berkelanjutan. (GRI 2-29, GRI 3-1; ACGS C)

Ke depan, Perusahaan akan terus memperkuat integrasi aspek lingkungan, sosial, dan tata kelola (ESG) ke dalam strategi bisnis, sehingga pertumbuhan yang dicapai tidak hanya memberikan manfaat ekonomi, tetapi juga menciptakan dampak positif bagi masyarakat dan lingkungan secara berkelanjutan. (GRI 3-3; ACGS E.5)

PERUBAHAN KOMPOSISI DIREKSI

Pada tahun 2025 Perseroan melakukan perubahan komposisi Direksi sebagai bagian dari upaya memperkuat kapasitas kepemimpinan dan mendukung pencapaian sasaran strategis perusahaan. Langkah strategis ini merupakan bentuk komitmen Perusahaan untuk terus memperkuat kapasitas manajerial, menyuntikkan perspektif baru, serta memastikan jajaran pimpinan kami mampu bergerak cepat dan tepat dalam mengarahkan bisnis perusahaan ke depannya. Padatahun 2025 terdapat terdapat perubahan komposisi direksi. (GRI 2-9, GRI 2-10, GRI 2-11; ACGS E)

Kepemilikan Saham Tidak Langsung Direksi dan Dewan Komisaris

Sampai dengan 31 Desember 2025, seluruh anggota Direksi dan seluruh anggota Dewan Komisaris PT Pelita Indonesia Djaya (Pelni Services) tidak memiliki kepemilikan saham secara tidak langsung pada Perusahaan. Dengan demikian, tidak terdapat kepemilikan saham yang dimiliki melalui pihak lain, baik perseorangan maupun badan hukum, yang dapat menimbulkan potensi benturan kepentingan atau memengaruhi independensi dalam pelaksanaan tugas, fungsi, dan pengambilan keputusan. Kondisi ini mencerminkan komitmen Perusahaan dalam menerapkan prinsip tata kelola perusahaan yang baik (Good Corporate Governance) secara transparan, akuntabel, dan profesional. (GRI 2-15; ASEAN Corporate Governance Scorecard: Principle C – Role of Stakeholders, Principle D – Disclosure and Transparency, Principle E – Responsibilities of the Board)

regulators, local communities, and business partners. Feedback and insights obtained from stakeholders serve as important considerations in the formulation of policies, service development initiatives, and the planning of the Company's sustainability programmes, ensuring the creation of sustainable shared value for all stakeholders. (GRI 2-29, GRI 3-1; ACGS C)

Looking ahead, the Company will continue to strengthen the integration of Environmental, Social, and Governance (ESG) considerations into its business strategy. Through this approach, the Company seeks to ensure that its growth delivers not only economic benefits but also sustainable positive impacts for society and the environment. (GRI 3-3; ACGS E.5)

Changes tn the Composition of the Board of Directors

In 2025, the Company will change the composition of the Board of Directors as part of its efforts to strengthen leadership capacity and support the achievement of the company's strategic goals. This strategic step demonstrates the Company's commitment to continuously strengthen managerial capacity, inject new perspectives, and ensure that our leadership team is able to move quickly and precisely in directing the company's business going forward. In 2025, there will be changes to the composition of the board of directors. (GRI 2-9, GRI 2-10, GRI 2-11; ACGS E)

Indirect Share Ownership of the Board of Directors and the Board of Commissioners

As of 31 December 2025, none of the members of the Board of Directors or the Board of Commissioners of PT Pelita Indonesia Djaya (Pelni Services) held any indirect share ownership in the Company. Accordingly, no shares were held through third parties, whether individuals or legal entities, that could give rise to potential conflicts of interest or compromise the independence of the Board in carrying out its duties, responsibilities, and decision-making processes. This condition reflects the Company's commitment to implementing the principles of Good Corporate Governance (GCG) in a transparent, accountable, and professional manner. (GRI 2-15; ASEAN Corporate Governance Scorecard: Principle C – Role of Stakeholders, Principle D – Disclosure and Transparency, Principle E – Responsibilities of the Board)

NAMA / *Name*	JABATAN / *Position*	DASAR PENGANGKATAN / *Basis of Appointment*	TANGGAL PENGANGKATAN / *Date of Appointment*	AKHIR MASA JABATAN / *End of Trem*
DIDIK MARTONO	Direktur Utama / *President Director*	Akta Notaris Ida Adiningsih, S.H. Nomor 02 Tanggal 8 Desember 2025 / *Notary Deed of Ida Adiningsih, S.H. Number 02 Dated December 8, 2025*	8 Desember 2025 / *December 8, 2025*	Masih menjabat / *Still in office*
HANA SUHARDI	Direktur Operasi dan Komersial / *Director of Operations and Commercial*	Akta Notaris Ida Adiningsih, S.H. Nomor 02 Tanggal 8 Desember 2025 / *Notary Deed of Ida Adiningsih, S.H. Number 02 Dated December 8, 2025*	8 Desember 2025 / *December 8, 2025*	Masih menjabat / *Still in office*
SUPARNO	Direktur Keuangan, SDM dan Manajemen Risiko / *Director of Finanace, Human Capital and Risk Management*	Akta Notaris Ida Adiningsih, S.H. Nomor 02 Tanggal 04 Oktober 2022 / *Notary Deed of Ida Adiningsih, S.H. Number 02 Dated October 04, 2022*	4 Oktober 2022 / *October 4, 2022*	Masih menjabat / *Still in office*

Perbandingan antara Hasil yang Dicapai dengan Target yang Ditetapkan

Tahun 2025 merupakan periode yang penuh tantangan sekaligus peluang bagi PT Pelita Indonesia Djaya. Di tengah dinamika kondisi ekonomi dan persaingan usaha yang semakin kompetitif, Perseroan mampu menjaga kinerja usaha tetap berada pada jalur yang telah direncanakan. Berbagai target strategis yang ditetapkan pada awal tahun menjadi pedoman dalam pelaksanaan kegiatan operasional, pengembangan bisnis, serta peningkatan kualitas layanan kepada pelanggan.

Secara umum, capaian kinerja Perseroan sepanjang tahun 2025 menunjukkan hasil yang positif dan sejalan dengan sasaran yang telah ditetapkan. Pertumbuhan pendapatan berhasil didorong melalui optimalisasi lini bisnis utama, penguatan hubungan dengan pelanggan eksisting, serta perluasan peluang usaha pada berbagai sektor yang memiliki prospek pertumbuhan yang baik. Di sisi lain, Perseroan juga terus menjaga disiplin pengelolaan biaya sehingga mampu mempertahankan tingkat efisiensi operasional dan mendukung pencapaian profitabilitas yang sehat.

Comparison Between Actual Results and Established Targets

The year 2025 represented a period of both challenges and opportunities for PT Pelita Indonesia Djaya. Amid evolving economic conditions and increasingly competitive market dynamics, the Company successfully maintained its business performance in line with its planned objectives. The strategic targets established at the beginning of the year served as key references in the execution of operational activities, business development initiatives, and efforts to enhance service quality for customers.

Overall, the Company's performance throughout 2025 delivered positive results and remained aligned with the objectives that had been set. Revenue growth was driven by the optimisation of core business segments, the strengthening of relationships with existing customers, and the expansion of business opportunities across sectors with favourable growth prospects. At the same time, the Company maintained disciplined cost management practices, enabling it to preserve operational efficiency and support the achievement of healthy profitability levels.

Beberapa program pengembangan usaha yang direncanakan pada awal tahun telah berhasil direalisasikan sesuai target, termasuk peningkatan kapasitas layanan, penguatan kompetensi sumber daya manusia, serta pemanfaatan teknologi informasi untuk mendukung efektivitas proses bisnis. Upaya tersebut memberikan kontribusi nyata terhadap peningkatan produktivitas dan kualitas pelayanan yang diberikan kepada pelanggan dan mitra usaha.

Meskipun demikian, terdapat beberapa target yang realisasinya masih memerlukan penyempurnaan dan akan menjadi fokus pengembangan pada periode mendatang. Kondisi pasar yang dinamis, perubahan kebutuhan pelanggan, serta tantangan operasional pada beberapa segmen usaha menjadi faktor yang memengaruhi tingkat pencapaian atas sejumlah program strategis. Perseroan memandang kondisi tersebut sebagai bagian dari proses pembelajaran dan evaluasi berkelanjutan guna memperkuat fondasi bisnis di masa yang akan datang.

Secara keseluruhan, hasil yang dicapai sepanjang tahun 2025 mencerminkan kemampuan Perseroan dalam menjaga keseimbangan antara pertumbuhan usaha, efisiensi operasional, dan keberlanjutan bisnis. Capaian ini menjadi landasan yang kuat bagi PT Pelita Indonesia Djaya untuk terus meningkatkan kinerja, memperluas peluang usaha, serta menciptakan nilai tambah yang berkelanjutan bagi pemegang saham, pelanggan, mitra kerja, dan seluruh pemangku kepentingan.

Prioritas Strategis Tahun 2026

Memasuki tahun 2026, Direksi akan memfokuskan perhatian pada penguatan kinerja operasional, peningkatan kontribusi lini bisnis unggulan, pengembangan kapabilitas sumber daya manusia, percepatan transformasi digital, serta penguatan tata kelola dan manajemen risiko. Kami juga akan terus mendorong implementasi prinsip keberlanjutan dalam setiap proses bisnis guna memastikan pertumbuhan perusahaan yang sehat, berkelanjutan, dan mampu memberikan nilai tambah bagi seluruh pemangku kepentingan. (GRI 3-3; ACGS E.5)

Sebagai bagian dari penerapan tata kelola yang transparan dan akuntabel, manajemen menyadari masih adanya sejumlah aspek operasional dan internal yang memerlukan pembenahan serta strategi mitigasi agresif ke depan, antara lain:

Several business development programmes planned at the beginning of the year were successfully implemented in accordance with their respective targets. These included initiatives aimed at enhancing service capacity, strengthening human capital competencies, and leveraging information technology to improve the effectiveness of business processes. These efforts contributed directly to increased productivity and the enhancement of service quality provided to customers and business partners.

Nevertheless, certain targets require further refinement and will remain areas of focus in future development initiatives. Dynamic market conditions, evolving customer requirements, and operational challenges within several business segments were among the factors influencing the achievement of certain strategic programmes. The Company views these circumstances as part of a continuous learning and evaluation process aimed at strengthening its business foundations for the future.

Overall, the results achieved throughout 2025 reflect the Company's ability to maintain an appropriate balance between business growth, operational efficiency, and long-term sustainability. These achievements provide a solid foundation for PT Pelita Indonesia Djaya to further enhance its performance, expand business opportunities, and create sustainable value for shareholders, customers, business partners, and all stakeholders.

Strategic Priorities for 2026

Entering 2026, the Board of Directors will focus on strengthening operational performance, increasing the contribution of key business segments, enhancing human capital capabilities, accelerating digital transformation, and reinforcing corporate governance and risk management practices. The Company will also continue to promote the integration of sustainability principles into all business processes to ensure healthy, sustainable growth and the creation of long-term value for all stakeholders.
(GRI 3-3; ACGS E.5)

As part of its commitment to transparent and accountable governance, management recognises that several operational and internal areas require further improvement and proactive mitigation strategies, including the following:

- **Aspek SDM & Umum:** Kami berkomitmen mengoptimalkan sistem tata kelola kepegawaian, menerapkan penilaian kinerja individu berbasis KPI secara penuh, memaksimalkan digitalisasi pengelolaan SDM, membenahi manajemen kearsipan, serta menuntaskan masalah properti tanah dan bangunan di Jl. Urip Sumoharjo, Surabaya.

- **Aspek Operasional:** Perusahaan terus berupaya mengurangi ketergantungan pada pasar *captive*, mempercepat proses penagihan piutang ke pihak Debitur PT PELNI (Persero) terkait perpanjangan kontrak bidang *Outsourcing* dan *Maintenance*, mengintegrasikan aplikasi IT untuk pengawasan operasional, serta memaksimalkan utilitas Kapal Pinisi dan Wisma Tretes.
- **Aspek Keuangan:** Manajemen fokus melakukan stabilisasi *cash flow* dan memperpendek *collection period* piutang demi menjaga kecukupan modal kerja perusahaan.

Tahun 2026 akan difokuskan pada penguatan kontribusi lini bisnis utama, peningkatan kualitas pendapatan, percepatan digitalisasi proses bisnis, penguatan manajemen risiko, optimalisasi aset perusahaan, serta peningkatan produktivitas sumber daya manusia guna menciptakan pertumbuhan yang berkelanjutan dan bernilai tambah.

Langkah pembenahan dan mitigasi agresif pada ketiga aspek operasional ini merupakan wujud nyata dari strategi kami dalam merespons tantangan, mengelola risiko berkelanjutan, serta menjaga ketahanan fundamental ekonomi perusahaan di masa mendatang. (GRI 3-3, GRI 2-22; ACGS E).

Apresiasi dan Ucapan Terima Kasih

Berbagai pencapaian yang berhasil diraih sepanjang tahun 2025 merupakan hasil kerja keras, dedikasi, dan kolaborasi seluruh insan PELNI Services. Di tengah berbagai tantangan yang dihadapi, kami bersyukur perusahaan tetap mampu menjaga kinerja dan melanjutkan agenda pengembangan usaha secara berkelanjutan.

Keberhasilan ini bukanlah hasil kerja individu, melainkan buah dari sinergi seluruh insan Perseroan yang telah bekerja dengan dedikasi

- ***Human Capital and General Affairs:*** *The Company remains committed to optimising its human capital management framework through the full implementation of KPI-based individual performance assessments, the acceleration of human resource digitalisation initiatives, the enhancement of records management practices, and the resolution of property-related matters concerning land and buildings located on Jalan Urip Sumoharjo, Surabaya.*

- ***Operational Aspects:*** *The Company continues to reduce its dependence on the captive market, accelerate the collection of receivables from PT PELNI (Persero) debtors related to the extension of Outsourcing and Maintenance contracts, integrate information technology applications to strengthen operational monitoring, and optimise the utilisation of the Phinisi Vessel and Wisma Tretes assets.*
- ***Financial Aspects:*** *Management remains focused on stabilising cash flow and shortening the receivables collection period in order to maintain adequate working capital and support the Company's operational sustainability.*

Throughout 2026, the Company will prioritise strengthening the contribution of its core business segments, improving revenue quality, accelerating the digitalisation of business processes, enhancing risk management practices, optimising corporate assets, and increasing workforce productivity to create sustainable growth and long-term value.

The improvement initiatives and proactive mitigation measures implemented across these key operational areas represent a tangible manifestation of the Company's strategy to address challenges, manage emerging risks, and maintain the resilience of its business fundamentals in the years ahead. (GRI 3-3, GRI 2-22; ACGS E)

Appreciation and Acknowledgements

The achievements attained throughout 2025 were made possible through the dedication, hard work, and collaboration of all PELNI Services personnel. Amid the various challenges encountered during the year, we are grateful that the Company was able to maintain its performance and continue advancing its business development agenda in a sustainable manner.

This success is not the result of individual work, but rather the fruit of the synergy of all Company employees who have worked with high dedication

tinggi sepanjang tahun.Kami meyakini bahwa untuk mengawal lintasan pertumbuhan yang berkelanjutan di masa depan, Perusahaan sangat membutuhkan tim yang berintegritas, selaras dengan nilai budaya Perusahaan, serta memiliki kematangan dan profesionalisme dalam menjalankan roda bisnis. (GRI 2-7, GRI 404-2; ACGS C).

throughout the year. We believe that to oversee the trajectory of sustainable growth in the future, the Company really needs a team with integrity, aligned with the Company's cultural values, and has maturity and professionalism in running the business. (GRI 2-7, GRI 404-2; ACGS C).

Seluruh pencapaian penting yang berhasil diraih sepanjang tahun 2025 merupakan kebanggaan bersama sekaligus motivasi untuk terus meningkatkan kinerja pada masa mendatang. Oleh karena itu, mewakili seluruh jajaran Direksi dan Manajemen, kami menyampaikan apresiasi dan penghargaan setinggi-tingginya kepada setiap karyawan atas kontribusi optimal dan loyalitas yang telah diberikan. (GRI 2-7, GRI 404-3; ACGS C)

The significant milestones achieved during 2025 represent a source of pride for the entire organisation and serve as motivation to continue improving performance in the years ahead. On behalf of the Board of Directors and Management, we would like to express our deepest appreciation and gratitude to all employees for their invaluable contributions, commitment, and loyalty to the Company. (GRI 2-7, GRI 404-3; ACGS C)

Lebih lanjut, kami menghaturkan rasa terima kasih yang mendalam kepada seluruh Pemegang Saham, pelanggan setia, mitra bisnis, serta otoritas regulator. Kepercayaan dan dukungan berkelanjutan dari seluruh Pemangku Kepentingan *(Stakeholders)* merupakan fondasi utama bagi resiliensi Perusahaan kami. (GRI 2-29, GRI 2-30; ACGS A, C)

We would also like to extend our sincere appreciation to our Shareholders, valued customers, business partners, and regulatory authorities. The trust, support, and continued confidence of all stakeholders constitute the foundation of the Company's resilience and long-term success. (GRI 2-29, GRI 2-30; ACGS A, C)

Ke depan, berbekal semangat kebersamaan yang terus menyala, kami berkomitmen penuh untuk senantiasa berinovasi dalam menghadirkan layanan yang tangguh, adaptif, dan berstandar prima, guna memastikan Perusahaan tetap menjadi mitra kebanggaan Anda. (GRI 2-22, GRI 3-3; ACGS C, E)

Looking ahead, and driven by our enduring spirit of togetherness, we remain fully committed to continuous innovation in delivering resilient, adaptive, and high-quality services. Through these efforts, we aim to ensure that the Company remains a trusted and preferred partner for all stakeholders. (GRI 2-22, GRI 3-3; ACGS C, E)

Semoga Tuhan Yang Maha Esa memberikan karunia-Nya kepada kita semua.

May Almighty God continue to bestow His blessings upon us all.

Wassalamu'alaikum Wa rahmatullahi Wa Barakatuh.

Wassalamu'alaikum Warahmatullahi Wabarakatuh.

Jakarta, Mei 2026 /
Jakarta, May 2026
Atas Nama Direksi /
On Behalf of the Board of Directors



Didik Martono
Direktur Utama /
President Director





PROFIL PERUSAHAAN

COMPANY PROFILE

Membangun masa depan
dengan inovasi dan integritas

3

PROFIL PERUSAHAAN

Company Profile


PELNI
SERVICES
PT Pelita Indonesia Djaya

Nama Perusahaan *Company Name*	:	**PT PELITA INDONESIA DJAYA**
Nama Sebutan *Name Designation*	:	***Pelni Services***
Kantor Pusat *Head Office*	:	Gedung PELNI Kemayoran (Lantai 2) Jl. Angkasa N0. 18, Kemayoran, Jakarta Pusat - 10610
Telepon *Telphone*	:	021 21690207
Surat Elektronik *Electronic Mail*	:	www.pelniservices.co.id
E-mail *E-mail*	:	corporate.pidc@pidc.co.id
Tanggal Berdiri *Date of Establishment*	:	29 September 1969
Tanggal Beroperasi *Date of Operation*	:	29 September 1969
Dasar Hukum *Legal Basis*	:	Akta Notaris No. 53 tanggal 29 September 1969 Notaris Djojo Muljadi, SH. yang diumumkan dalam Berita Negara Republik Indonesia nomor 12 tanggal 10 Pebruari 1970 dirubah Akta Notaris No. 05 tanggal 13 Desember 2019 Notaris Ida Adiningsih, SH. Di Jakarta dan surat pengesahan dari KEMENKUMHAM RI Nomor: AHU-000242605.AH.01.11. Tahun 2019 tanggal 16 Desember 2019 Peraturan Pemerintah Republik Indonesia Nomor 16 tahun 1984 tertanggal 9 Juli 1984, menjadi Anak Perusahaan PT PELNI (Persero). / *Notarial Deed No. 53 dated September 29, 1969 Notary Djojo Muljadi, SH. which was announced in the State Gazette of the Republic of Indonesia number 12 dated February 10, 1970 amended Notarial Deed No. 05 dated December 13, 2019 Notary Ida Adiningsih, SH. In Jakarta and approval letter from KEMENKUMHAM RI Number: AHU-000242605.AH.01.11. 2019 dated December 16, 2019 Government Regulation of the Republic of Indonesia Number 16 of 1984 dated July 9, 1984, became a subsidiary of PT PELNI (Persero).*
Modal Dasar / *Authorized Capital*	:	Rp2.010.000.000,-
Modal Disetor / *Paid-up Capital*	:	Rp2.010.000.000,-
Pemegang Saham / *Shareholders*	:	1. PT Pelayaran Nasional Indonesia (Persero): 99,50% 2. Yayasan Kesehatan Pesiunan PT PELNI (YKPP): 0,50%
NPWP	:	01.307.708.6-093.000
NIB	:	9120503743305 diterbitkan oleh Menteri Investasi / Kepala Badan Koordinasi Penanaman Modal Tanggal 30 Juli 2019 / *9120503743305 published by Minister of Investment/Head of Investment Coordinating Board on July 30, 2019*
Jumlah Pegawai / *Number of Employees*	:	164 orang per 31 Desember 2025 *164 people as of December 31, 2025*

Kegiatan Usaha / :
Business Activities

1. **Usaha Komersial meliputi / *Commercial Businesses include* :**
   a. Pasokan Makanan/permakanan / *Food/Gourmet Supply*
   b. Sewa kendaraan / *Vehicle Rental*
   c. Pinisi
   d. *Chemical*

2. **Usaha Jasa meliputi / *Service Businesses include* :**
   a. *Cleaning* Service Darat / *Land Cleaning Service*;
   b. Janitor;
   c. Pengamanan / *Security*;
   d. Hiburan Band / *Band Entertainment*;
   e. *Manage Service*

3. **Usaha *Maintenance*, meliputi / *Maintenance Businesses, include*:**
   a. *Maintenance*;
   b. Perbaikan Kapal / *Ship Repair*.

4. **Usaha TI, meliputi / *IT Businesses, include*:**
   a. TI Komersial / *Commercial IT*

5. **Usaha Sampingan, meliputi / *Side Businesses, include* :**
   a. Hotel Bahtera Tretes / *Bahtera Tretes Hotel*
   b. Penyewaan Gudang atau ruangan / *Warehouse or Space Rental*
   c. Pasokan Cover Kasur / *Mattress Cover Supply*

Dampak Kegiatan Usaha

Kegiatan usaha Perusahaan tidak menimbulkan dampak negatif yang material terhadap masyarakat. Sebaliknya, seluruh aktivitas usaha senantiasa diarahkan untuk memberikan manfaat, menciptakan nilai tambah, serta mendukung pertumbuhan ekonomi dan kesejahteraan para pemangku kepentingan.

Impact of Business Activities

The Company's business activities do not cause any material negative impact on society. On the contrary, all business activities are consistently directed toward providing benefits, creating added value, and supporting economic growth and the welfare of stakeholders.

Produk Usaha dan Jumlah Produk yang Ditarik

Selama tahun pelaporan, tidak terdapat produk yang ditarik dari peredaran. Produk dan layanan yang dihasilkan Perusahaan telah memenuhi standar kualitas yang ditetapkan dan terus diupayakan agar memberikan manfaat serta memenuhi kebutuhan pelanggan.

Business Products and Number of Products Recalled

During the reporting year, there were no products recalled from circulation. The products and services produced by the Company have met the established quality standards and continue to be improved to provide benefits and meet customer needs.

RIWAYAT SINGKAT PERUSAHAAN

Dalam rangka menyehatkan Perusahaan Negara Pelayaran Nasional Indonesia (PT PELNI), atas persetujuan Menteri Perhubungan Republik Indonesia tanggal 4 April 1969 Nomor: M.8/4/25 Phb, didirikanlah "Usaha Sampingan" dengan akta pendirian tertanggal 29 September 1969 nomor: 53 yang diperbaiki dengan akta tanggal 24 Nopember 1969 nomor 46 oleh Notaris Djojo Muljadi, S.H. yang diumumkan dalam Berita Negara Republik Indonesia nomor 12 tanggal 10 Februari 1970 yang bernama "PT PELITA INDONESIA DJAYA CORPORATION" (disingkat PT PIDC) dengan kegiatan usahanya:

- Perdagangan Impor dan Ekspor, antar pulau/ daerah dan lokal;
- Usaha-usaha dibidang perindustrian, Pertambangan, pengangkutan, pertanian, Perkebunan, kehutanan, peternakan, perikanan darat/laut, perwismaan;
- Usaha-usaha yang berhubungan dengan rumah pendingin *(cold storage)*;
- Pengusahaan galangan pembuatan dan reparasi kapal.

Pendirian Perusahaan PT Pelita Indonesia Djaya Corporation yang modal dasarnya dipisahkan dari kekayaan Negara yang tertanam dalam P.N. PELNI, sesuai Peraturan Pemerintah Republik Indonesia Nomor 12 tahun 1969 tentang Perusahaan Perusahaan (Persero) maka PT. Pelita Indonesia Djaya Corporation menjadi Perusahaan Negara.

Sebagai tindak lanjut dari pendirian PT Pelita Indonesia Djaya Corporation menjadi perusahaan milik Negara, maka keluarlah Peraturan Pemerintah Republik Indonesia nomor 37 tahun 1970 tertanggal 23 September 1970 dimana ditetapkan pemisahan sebagian dari kekayaan Negara Republik Indonesia yang tertanam dalam Perusahaan Negara Pelayaran Nasional Indonesia (PN.PELNI) untuk dipergunakan sebagai penyertaan Negara Republik Indonesia kedalam modal saham Perusahaan Terbatas Pelita Indonesia Djaya Corporation (PT PIDC).

Berdasarkan penelitian ternyata Perusahaan Terbatas Pelita Indonesia Djaya Corporation (PT PIDC) tidak dapat melaksanakan tugasnya sesuai dengan prinsip-prinsip ekonomi yang dikehendaki, untuk menjamin kelangsungan usahanya, maka keluarlah Peranturan Pemerintah Republik Indonesia Nomor: 16 tahun 1984 tertanggal 9 Juli 1984 dimana ditetapkan pengalihan pemilikan dan penguasaan modal Negara Republik Indonesia dalam Perusahaan

Brief History of the Company

In order to nourish the Indonesian National Shipping State Company (PT PELNI), with the approval of the Minister of Transportation of the Republic of Indonesia dated April 4, 1969 Number: M.8/4/25 Phb, a "Side Business" was established with a deed of establishment dated September 29, 1969 number: 53 which was corrected by deed dated November 24, 1969 number 46 by Notary Djojo Muljadi, S.H. which was announced in the State Gazette of the Republic of Indonesia number 12 dated February 10, 1970 called "PT PELITA INDONESIA DJAYA CORPORATION" (abbreviated as PT PIDC) with its business activities:

- *Import and Export Trade, inter-island/ regional and local;*
- *Businesses in the fields of industry, mining, transportation, agriculture, plantation, forestry, animal husbandry, land / sea fisheries, tourism;*
- *Businesses related to cold storage;*
- *Shipbuilding and ship repair business.*

Establishment of PT Pelita Indonesia Djaya Corporation whose authorized capital is separated from the State assets embedded in P.N. PELNI, in accordance with Government Regulation of the Republic of Indonesia Number 12 of 1969 concerning Company Companies (Persero), PT. Pelita Indonesia Djaya Corporation became a State Company.

As a follow-up to the establishment of PT Pelita Indonesia Djaya Corporation into a State-owned company, Government Regulation of the Republic of Indonesia number 37 of 1970 dated September 23, 1970 was issued which stipulated the separation of part of the assets of the Republic of Indonesia embedded in the Indonesian National Shipping Company (PN.PELNI) to be used as the participation of the Republic of Indonesia in the share capital of the Limited Liability Company Pelita Indonesia Djaya Corporation (PT PIDC).

Based on research it turns out that the Limited Liability Company of Pelita Indonesia Djaya Corporation (PT PIDC) cannot carry out its duties in accordance with the desired economic principles, to ensure the continuity of its business, Government Regulation of the Republic of Indonesia Number: 16 of 1984 dated July 9, 1984 which stipulates the transfer of ownership and control of the capital of the Republic

Perusahaan Terbatas Pelita Indonesia Djaya Corporation (PT PIDC) kepada Perusahaan Perusahaan (Persero) PT Pelayaran Nasional Indonesia, sehingga seluruh modal Negara Republik Indonesia dalam bentuk saham pada Perusahaan Terbatas Pelita Indonesia Djaya Corporation (PT PIDC) dialihkan kepemilikan dan penguasaannya kepada Perusahaan Perusahaan (Persero) PT Pelayaran Nasional Indonesia dan selanjutnya PT PID dijadikan anak perusahan Perusahaan (Persero) PT Pelayaran Nasional Indonesia (PT PELNI).

Sebagai tindak lanjut dari Peraturan Pemerintah Republik Indonesia Nomor 16 tahun 1984 tertanggal 9 Juli 1984, dimana ditetapkan Kekayaan Negara yang tertanam pada PT. Pelayaran Nasional Indonesia (PT PELNI) untuk dipisahkan dan dijadikan penyertaan modal PT PELNI pada PT Pelita Indonesia Djaja Corporation (PT PIDC) sesuai Surat persetujuan Menteri Keuangan Republik Indonesia Nomor: S- 88/MK.013/1991 tertanggal 23 Januari 1991 sebesar:

Modal Dasar/Disetor : Rp2.000.000.000,00
Cadangan: Rp233.930.877,46
Jumlah: Rp2.233.930.877,46

Perubahan kekayaan Negara yang tertanam pada PT. Pelayaran Nasional Indonesia (PT. PELNI) untuk dipisahkan dan dijadikan penyertaan modal
PT PELNI pada PT Pelita Indonesia Djaya Corporation (PT PID) dengan Akta Notaris nomor 23 tertanggal 14 Juni 1996 Notaris F.J. Mawati yaitu:

- 10.000 lembar saham istimewa dengan nilai nominal Rp1.000.000.000,-
- 100.000 lembar saham biasa dengan nilai nominal Rp1.000.000.000,- atau seluruhnya berjumlah 10.000 (sepuluh ribu) saham istimewa dan 100.000 (seratus ribu) saham biasa atau sebesar Rp2.000.000.000,- (dua milyar rupiah).

Dengan masuknya pemegang saham baru yaitu YAYASAN KESEHATAN PENSIUNAN Perusahaan TERBATAS PELAYARAN NASIONAL INDONESIA, berdasarkan Surat Menteri Negara Pendayagunaan BUMN/Kepala Badan Pengelolaan BUMN tertanggal 12 Mei 1998 Nomor: S-65/M/PBUMN/1998, mengambil sebanyak 10 (sepuluh) saham, maka PT. Pelita Indonesaia Djaya Corporation (PT. PIDC) merubah Anggaran Dasarnya dengan Akta Notaris Nomor 21 tertanggal 10 April 2001 Notaris SP. Henny Singgih, SH sehingga Modal Dasar Perusahaan Perusahaan Terbatas Pelita Indonesia Djaya Corporation PT. PIDC menjadi:

of Indonesia in the Limited Liability Company Pelita Indonesia Djaya Corporation (PT PIDC) to the Company (Persero) PT Pelayaran Nasional Indonesia, so that all capital of the Republic of Indonesia in the form of shares in the Limited Liability Company Pelita Indonesia Djaya Corporation (PT PIDC) is transferred ownership and control to the Company (Persero) PT Pelayaran Nasional Indonesia and then PT. PID is made a subsidiary of the Company (Persero) PT Pelayaran Nasional Indonesia (PT PELNI).

As a follow-up to Government Regulation of the Republic of Indonesia Number 16 of 1984 dated July 9, 1984, which stipulates the State Assets embedded in PT Pelayaran Nasional Indonesia (PT PELNI) to be separated and used as capital participation of PT PELNI in PT Pelita Indonesia Djaja Corporation (PT PIDC) in accordance with the approval letter of the Minister of Finance of the Republic of Indonesia Number: S- 88 / MK.013 / 1991 dated January 23, 1991 by:

Authorized/Paid-up Capital: Rp2,000.000,000.00
Reserves: Rp233,930,877.46
Total: Rp2,233,930,877.46

Changes in State assets embedded in PT Pelayaran Nasional Indonesia (PT PELNI) to be separated and used as capital participation of PT PELNI in PT Pelita Indonesia Djaya Corporation (PT PID) with Notarial Deed number 23 dated June 14, 1996 Notary F.J. Mawati, namely:

- *10,000 shares of special shares with a nominal value of Rp1,000,000,000,*
- *100,000 ordinary shares with a nominal value of Rp1,000,000,000,- or a total of 10,000 (ten thousand) special shares and 100,000 (one hundred thousand) ordinary shares or amounting to Rp2,000,000,000,- (two billion rupiah).*

With the entry of new shareholders, namely YAYASAN KESEHATAN PENSIUNAN PERSEROAN TERBATAS PELAYARAN NASIONAL INDONESIA, based on the Letter of the Minister of State for the Empowerment of BUMN / Head of BUMN Management Agency dated May 12, 1998 Number: S-65 / M / PBUMN / 1998, taking as many as 10 (ten) shares, PT. Pelita Indonesia Djaya Corporation (PT. PIDC) amended its Articles of Association by Notarial Deed Number 21 dated April 10, 2001 Notary SP. Henny Singgih, SH so that the Authorized Capital of the Limited Liability Company Pelita Indonesia Djaya Corporation PT. PIDC became:

- PT PELNI (Persero) sebanyak 2.000 (dua ribu) saham atau bernilai nominal sebesar Rp2.000.000.000 (dua milyar rupiah).
- YAYASAN KESEHATAN PENSIUNAN PT PELNI sebanyak 10 (sepuluh) saham atau bernilai nominal sebesar Rp10.000.000,- (sepuluh juta rupiah) atau seluruhnya berjumlah 2010 (dua ribu sepuluh) saham atau bernilai nominal sebesar Rp2.010.000.000,- (dua milyar sepuluh juta rupiah) dengan kegiatan usahanya yaitu:
  - Berusaha dalam bidang jasa pada umumnya, khususnya yang berkaitan dengan bidang-bidang Jasa Pengurusan Transportasi, ekonomi dan perdagangan, tehnik dan industri serta pembangunan kecuali pelayanan/jasa dalam bidang hukum.
  - Berusaha dalam bidang jasa/pelayanan kebersihan (cleaning service) perawatan, pemeliharaan dan perbaikan gedung-gedung, rumah-rumah tinggal, dan lainnya, bidang angkutan umum di darat, pengepakan, ekspedisi perbengkelan.

Berdasarkan Peraturan Pemerintah Nomor 26 tahun 1998 tentang Pemakaian Nama Perusahaan terbatas maka PT PELITA INDONESIA DJAYA CORPORATION (PT PIDC) merubah nama menjadi PT PELITA INDONESIA DJAYA berkedudukan di Jakarta dengan Akta Notaris nomor 22 tertanggal 10 September 2001.

Terakhir PT PID merubah Anggaran Dasarnya dengan Akta Notaris nomor: 11 tertanggal 10 Juni 2015 Notaris Yul Khaizar Panuh, SH dan telah mendapat pengesahan dari Menteri Hukum dan Hak Asasi Manusia Republik Indonesia dengan Surat Keputusan Nomor AHU-0938906.AH.01.02 tahun 2015 tanggal 07 Juli 2015.

Agar tumbuh secara konsisten dan berkelanjutan dengan memanfaatkan kekuatan dari Perusahaan Induk yaitu PT PELNI sebagai pelayanan jasa kepada masyarakat dibidang transportasi laut maka PT. Pelita Indonesia Djaya (PT PID) ikut berkiprah membantu Induk Perusahaan PT PELNI (Persero) dalam meningkatkan pelayanannya kepada pengguna jasa PT PELNI (Persero) sehingga PT Pelita Indonesia Djaya (PT PID) merubah brand image pada tanggal 29 September 2014 menjadi PELNI SERVICES dengan kegiatan usahanya yaitu:

- *PT PELNI (Persero) as many as 2,000 (two thousand) shares or nominal value of Rp2,000,000,000 (two billion rupiah).*
- *YAYASAN KESEH PENSIUNAN PT PELNI as many as 10 (ten) shares or nominal value of Rp10,000,000, - (ten million rupiah) or a total of 2010 (two thousand ten) shares or nominal value of Rp2,010,000,000, - (two billion ten million rupiah) with business activities namely:*
  - *Business in the field of services in general, especially those related to the fields of Transportation Management Services, economics and trade, engineering and industry and development except services / services in the field of law.*
  - *Business in the field of services / cleaning services (cleaning service) maintenance, maintenance and repair of buildings, houses, and others, the field of public transportation on land, packing, expedition workshop.*

Based on Government Regulation Number 26 of 1998 concerning the use of the name of a limited liability company, PT PELITA INDONESIA DJAYA CORPORATION (PT PIDC) changed its name to PT PELITA INDONESIA DJAYA domiciled in Jakarta with Notarial Deed number 22 dated September 10, 2001.

Finally, PT PID amended its Articles of Association with Notarial Deed number: 11 dated June 10, 2015 Notary Yul Khaizar Panuh, SH and has been approved by the Minister of Law and Human Rights of the Republic of Indonesia with Decree Number AHU-0938906. AH.01.02 of 2015 dated July 07, 2015.

In order to grow consistently and sustainably by utilizing the strength of the Parent Company, namely PT PELNI as a service to the public in the field of sea transportation, PT. Pelita Indonesia Djaya (PT PID) took part in assisting the Parent Company PT PELNI (Persero) in improving its services to service users of PT. PELNI (Persero) so that PT. Pelita Indonesia Djaya (PT. PID) changed its brand image on September 29, 2014 to PELNI SERVICES with its business activities, namely:

- Usaha Jasa Pelayanan Kebersihan *(Cleaning Services)* baik layanan diatas kapal maupun di gedung;
- Usaha Jasa Pengawalan dan Pengamanan baik diatas kapal maupun di gedung kantor;
- Usaha Jasa Pengelolaan Kasur Penumpang Kapal;
- Usaha Jasa Pengelolaan Hiburan Band;
- Usaha Pengadaan Bahan Makanan Awak Kapal dan Penumpang;
- Usaha Sewa Kendaraan Dinas;
- Usaha Pengelolaan Kapal Phinisi;
- Usaha Perwismaan;
- Usaha Jasa *Manage Service/DCS* & Admin *Employ*;
- Usaha perawatan dan perbaikan kapal penumpang;
- Usaha Sistem Komunikasi Kapal;
- Dan usaha lainnya.

PERUBAHAN PERUSAHAAN YANG BERSIFAT SIGNIFIKAN

Sepanjang Tahun Buku 2025, tidak terdapat perubahan perusahaan yang bersifat signifikan, baik yang berkaitan dengan struktur organisasi, kepemilikan saham, kegiatan usaha, maupun aspek strategis lainnya yang berdampak material terhadap operasional dan kinerja Perusahaan.

- *Cleaning Services business both on board and in the building*
- *Escort and Security Services business both on board and in the office building;*
- *Ship Passenger Mattress Management Service Business;*
- *Band Entertainment Management Services Business;*
- *Ship Crew and Passenger Food Procurement Business;*
- *Service Vehicle Rental Business;*
- *Phinisi Ship Management Business;*
- *Tourism Business;*
- *Manage Service/DCS & Admin Employ Business;*
- *Passenger ship maintenance and repair business;*
- *Ship Communication System Business;*
- *And other businesses.*

Significant Corporate Changes

Throughout Fiscal Year 2025, there were no significant changes within the Company, including those related to its organizational structure, shareholding composition, business activities, or other strategic aspects that materially affected the Company's operations and performance.

MILESTONE OF GROWTH

Perjalanan Transformasi PELNI Services 1969–2025

Lebih dari lima dekade bertumbuh, bertransformasi, dan memperkuat kontribusi dalam mendukung ekosistem maritim nasional.

1969

Company Established

Perusahaan ini didirikan oleh Pelni pada tanggal 29 September 1969 dengan nama PT Pelita Indonesia Djaya Corporation.

1970

State Capital Participation

Pemerintah Indonesia menetapkan perusahaan ini sebagai persero berdasarkan PP RI No. 37 Tahun 1970 tentang Penyertaan Modal Negara dalam PT Pelita Indonesia Djaya Corporation.

1984

Full Ownership Transfer

Pemerintah resmi menyerahkan seluruh saham perusahaan ini kepada Pelni berdasarkan PP No. 16 Tahun 1984 tentang Pengalihan Pemilikan dan Penguasaan Modal Negara.

2023

Integrated Services Expansion

PELNI Services menyediakan jasa penunjang operasional kapal (ship chandler), termasuk:

- Supply bahan makanan
  Food supply
- Jasa outosurcing
  Outsourcing services
- Pemeliharaan kapal
  Ship maintenance
- Penyewaan kendaraan dan kapal Phinisi
  Vehicle and Phinisi ship rental
- Teknologi informasi
  Layanan terintegrasi untuk kebutuhan kapal.
  Information technology Integrated services for ship needs.
- Rebranding perusahaan
  Company rebranding



2024

Strengthening for Sustainable Growth

1. Rebranding perusahaan berkelanjutan
   Sustainable corporate rebranding
2. Investasi teknologi dan perbaikan infrastruktur digital
   Technology investment and digital infrastructure improvement
3. Kemitraan strategis dan kolaborasi bisnis
   Strategic partnerships and business collaboration
4. Efisiensi dan penataan SDM
   HR efficiency and arrangement
5. Penguatan GCG
   Strengthening GGG

ERA OF FOUNDATION
Membangun Fondasi, Meneguhkan Arah

ERA OF TRANSFORMATION
Bertransformasi, Mengembangkan Bisnis

1989

Business Expansion

Perusahaan ini mendirikan Pelita Bandar Nasional untuk berbisnis di bidang bongkar muat.

2001

Corporate Renaming

Pada bulan September 2001, perusahaan ini mengubah namanya menjadi PT Pelita Indonesia Djaya.

2014

PELNI Services Brand Launch

Pada bulan September 2014, perusahaan ini mulai menggunakan nama dagang "Pelni Services" untuk menegaskan statusnya sebagai anak usaha dari PT Pelni.

2018

New Headquarters

Agustus 2018 Pelni Services menempati gedung baru beralamat di Ruko Cempaka Mas Blok Q5, Jalan Letjen Suprapto, Kemayoran, Jakarta Pusat.

2025

Accelerating the Future

Akselerasi Ekspansi & Sinergi BUMN
Accelerated Expansion & Synergy of State-Owned Enterprises
Memperluas pangsa pasar maritim dan logistik nasional melalui optimalisasi dukungan PT PELNI serta penguatan kolaborasi strategis lintas sektor.

Inovasi Bisnis Berkelanjutan (ESG)
Sustainable Business Innovation (ESG)
Mendorong pertumbuhan yang adaptif lewat diversifikasi support services dan terobosan baru di bidang pengolahan limbah yang berwawasan lingkungan.

Keunggulan Tata Kelola & Digitalisasi
Governance & Digital Excellence
Meningkatkan efisiensi dan daya saing melalui penerapan Good Corporate Governance (GCG) berbasis kinerja serta transformasi digital yang komprehensif.

2025 and beyond

Building Tomorrow, Creating Impact

Fokus pada keberlanjutan dan nilai jangka panjang untuk menjadi mitra strategis utama di industri maritim dan logistik nasional.

ERA OF INTEGRATED SERVICES
Integrasi Layanan,
Menciptakan Nilai Lebih

ERA OF ACCELERATION
Akselerasi Pertumbuhan,
Menuju Masa Depan

BIDANG USAHA

Sifat Bisnis Perusahaan

Arah pengembangan perusahaan ke depan membutuhkan perubahan yang bersifat transformasi pengelolaan perusahaan *(transforming and managing change)* yang diterapkan dalam visi, misi, rencana strategis, sasaran, tujuan, dan program kerja perusahaan. Transformasi pengelolaan perusahaan harus diawasi oleh Tim Transformasi sebagai agen perubahan *(agent of change)* yang berada di tingkat manajemen, dengan tujuan untuk menjamin pelaksanaan kebijakan, strategi, dan program kerja transformasi perusahaan ke arah yang lebih baik serta mencapai target yang telah ditetapkan. PELNI Services dalam melaksanakan kegiatan usahanya antara lain:

1. **Usaha Komersial, meliputi:**
   a. Pasokan Makanan/permakanan
   b. Sewa kendaraan
   c. Pinisi
   d. *Chemical*

2. **Usaha Jasa, meliputi:**
   a. *Cleaning Service* Darat;
   b. Janitor;
   c. Pengamanan;
   d. Hiburan Band;
   e. *Manage Service*

3. **Usaha *Maintenance*, meliputi:**
   a. *Maintenance*;
   b. Perbaikan Kapal.

4. **Usaha TI, yaitu:**
   a. TI Komersial

5. **Usaha Sampingan, meliputi:**
   a. Hotel Bahtera Tretes
   b. Penyewaan Gudang atau ruangan
   c. Pasokan Cover Kasur

Produk Ramah Lingkungan

Perusahaan berkomitmen mendukung praktik bisnis yang berkelanjutan melalui penyediaan produk yang ramah lingkungan. Dalam menjalankan kegiatan usaha, Perusahaan senantiasa mengutamakan penggunaan produk dan material yang memperhatikan aspek lingkungan serta terus berupaya meningkatkan penerapan prinsip keberlanjutan dalam setiap proses bisnis.

Line of Business

Nature of the Company's Business

The company's future development direction requires transforming and managing change that is applied in the company's vision, mission, strategic plan, goals, objectives, and work programme. The transformation of the company's management must be supervised by the Transformation Team as an agent of change at the management level, with the aim of ensuring the implementation of policies, strategies and work programmes to transform the company in a better direction and achieve the targets that have been set. PELNI Services in carrying out its business activities, among others:

1. ***Commercial Businesses include:***
   a. Food/Gourmet Supply
   b. Vehicle Rental
   c. Pinisi
   d. Chemical

2. ***Service Businesses include:***
   a. Land Cleaning Service;
   b. Janitor;
   c. Security;
   d. Band Entertainment;
   e. Management Service

3. ***Maintenance Businesses, including:***
   a. Maintenance;
   b. Ship Repair.

4. ***IT Businesses, including:***
   a. Commercial IT

5. ***Side Businesses, including:***
   a. Bahtera Tretes Hotel
   b. Warehouse or Space Rental
   c. Mattress Cover Supply

Environmentally Friendly Products

The Company is committed to supporting sustainable business practices through the provision of environmentally friendly products. In carrying out its business activities, the Company consistently prioritizes the use of products and materials that take environmental aspects into account and continuously strives to enhance the implementation of sustainability principles in every business process.


KELUD

KEANGGOTAAN ASOSIASI ATAU ORGANISASI /
Membership of an association or organization

IPERINDO (Ikatan Perusahaan Industri Kapal dan Sarana Lepas Pantai Indonesia)

IPERINDO *(Indonesian Shipbuilding and Offshore Facilities Industry Association)*

ASOSIASI ATAU ORGANISASI / *Association or Organization*	POSISI DI ASOSIASI ATAU ORGANISASI / *Position Association or Organization*
IPERINDO (Ikatan Perusahaan Industri Kapal dan Sarana Lepas Pantai Indonesia) / *IPERINDO (Indonesian Shipbuilding and Offshore Facilities Industry Association)*	Anggota / *Member*

Alamat Gudang / *Warehouse Address*

NO.	CABANG / *Branch*	ALAMAT / *Address*	PIC	TELP. / *Phone*	ALAMAT PELABUHAN / *Port Address*
	Jakarta	Pergudangan Central Cakung, Blok G2 no 23 kel Rorotan kec Cilincing, Jakarta Utara - 14140	Abdul Kohar	+62 853-3564-3076	Pelabuhan Tg. Priok
	Surabaya	Jl perak barat no 437 surabaya Mas	Randy	0822-5767-0308	Pelabuhan Tg. Perak
	Belawan	Jalan Rawe VII link X Kelurahan Tangkahan Kecamatan Medan Labuhan.	Guntoro	0812-6547-149	Belawan I, Medan Kota Belawan, Kota Medan, Sumatera Utara
	Makassar	Pergudangan Pattene 88 - Cluster Green River Blok A2 no 12A, Kecamatan Temmapaduae, Poros Makassar	Dellano	0812-8737-7851	Pelabuhan Soekarno Hatta Makassar
	Bitung	Kompleks PT. Sari Cakalang Kelurahan Madidir Ure Kecamatan Madidir Bitung Tengah	Adnan	+62 812-9179-9997	Pelabuhan Bitung, Manado
	Ambon	Jalan Dr. Chr. Soplanit	APRI	+62 812-3932-0140	Pelabuhan Yos Sudarso, Ambon
	Benoa	Jalan Bypass Ngurah Rai Tuban Pertokoan Soka Bali 18xx	Helmi	+62 857-0263-6390	Jl. Raya Pelabuhan Benoa, Pedungan, Kec. Denpasar Sel., Kota Denpasar, Bali
	Bau-Bau	Jl. Hayam Wuruk (samping graha futsal) kel.lanto kec. Batu puaro kota bau-bau sulawesi tenggara	Rina M	+62 821-9981-1828	Pelabuhan Murhum Bau Bau
	Semarang	Empu Tantular No.6, Kec. Semarang Utara	Whilda	+62 859-1216-18385	Pelabuhan Tanjung Mas, Semarang
	Kupang	Perumahan Gemstone Regency, Ruko Pitoby No.35 Jalan Penkase Oeleta Alak	Vian	0812-3062-6024	Jl. Pahlawan No.7, Fatufeto, Alak, Kota Kupang, Nusa Tenggara Tim. 85111
	Kendari	Jl Poros Lapulu, Kelurahan Pudai, Kec abali, Kota Kendari	Ghyat	0823-7887-0075	Pelabuhan Bungkutoko Kendari, Kec. Abeli, Kota Kendari, Sulawesi Tenggara 93234

2 pelabuhan supplai, dan tidak ada gudang: / ***Two supply ports, no warehouses:***

1. Maro, Kec. Merauke, Kabupaten Merauke, Papua Selatan 99613, Pelabuhan Merauke /
   Maro, Merauke District, Merauke Regency, South Papua 99613, Merauke Port
2. Jl. Jend. A. Yani No.13, Kota Sorong, Papua Barat Daya, Pelabuhan Sorong /
   Jl. Jend. A. Yani No. 13, Sorong City, Southwest Papua, Sorong Port



Skema Bisnis Kami / *Our Business Scheme*



KOMPOSISI PEMEGANG SAHAM DAN STRUKTUR ANAK PERUSAHAAN / *Shareholder composition and subsidiary structure*



PELNI GROUP

One Group,
Integrated Maritime Services

PELNI
PT PELNI (Persero)

PELNI SERVICES
PT Pelita Indonesia Djaya



PELNI LOGISTICS
PT PBM Sarana Bandar Nasional



PELNI CREWING
PT Pelita Bandar Nasional



PELNI TRADING
PT Sarana Bandar Indotrading



PELNI LOGISTICS
PT Sarana Bandar Logistik



INTEGRATED SERVICES

STRONG COLLABORATION

RELIABLE PARTNER

SUSTAINABLE GROWTH

LOGO PERUSAHAAN / *Company Logo*

PELNI
SERVICES
PT Pelita Indonesia Djaya

Filosofi Logo

PELNI adalah perusahaan transportasi laut yang menjadi andalan negara. Dengan semangat untuk terus bergerak maju, PELNI berperan dalam menyatukan dan memajukan Indonesia melalui konektivitas laut.

Logo PELNI terinspirasi dari gerakan kapal yang membelah laut, menciptakan garis-garis arus air. Elemen ini dipadukan dengan bentuk segitiga menyerupai huruf P, yang melambangkan layar kapal dan mencerminkan semangat PELNI untuk terus melaju dan berkembang sebagai perusahaan pelayaran dan ship chandler terkemuka di Asia Tenggara.

Warna biru dalam logo merepresentasikan laut, sekaligus melambangkan kekuatan, stabilitas, kepercayaan, dan profesionalisme yang menjadi fondasi utama perusahaan.

Sementara itu, warna hijau pada logo PELNI Service menggambarkan fokus berinovasi pada produk dan layanan untuk mencapai pertumbuhan perusahaan yang berkelanjutan.

Logo Philosophy

PELNI is a state-owned maritime transportation company. With a spirit of continuous progress, PELNI plays a role in uniting and advancing Indonesia through maritime connectivity.

The PELNI logo is inspired by the movement of a ship cutting through the sea, creating lines of water currents. This element is combined with a triangular shape resembling the letter P, symbolising a ship's sail and reflecting PELNI's commitment to continuously progress and grow as a leading shipping and ship chandler company in Southeast Asia.

The blue colour in the logo represents the sea, while also symbolising strength, stability, trust, and professionalism, which form the company's core values.

Meanwhile, the green colour in the PELNI Service logo signifies a focus on innovation in products and services to achieve sustainable company growth.

Warna / *Color*

Biru Primer *Primary Blue*	R: 42 G: 67 B: 138 C: 98 M: 88 Y: 16 K: 0 Pantone: P 2728 C
Biru Sekunder *Secondary Blue*	R: 68 G: 127 B: 198 C: 75 M: 54 Y: 0 K: 0 Pantone: P 2172 C
Biru Tertier *Tertiary Blue*	R: 117 G: 190 B: 233 C: 55 M: 2 Y: 5 K: 0 Pantone: P 2190 C
Hijau Tertier *Green Tertier*	R: 69 G: 117 B: 60 C: 75 M: 32 Y: 95 K: 20 Pantone: P 363 C
Abu-abu *Gray*	R: 150 G: 153 B: 15 C: 45 M: 35 Y: 35 K: 0 Pantone: P Cool Grey 7 C

PELNI
CREWING
PT Pelita Bandar Nasional

ANAK PERUSAHAAN

PT PELITA BANDAR NASIONAL (PELNI CREWING)

PT Pelita Bandar Nasional (PBN) merupakan unit usaha di bawah PT Pelita Indonesia Djaya yang bergerak di bidang *crew manning*. Perusahaan ini secara khusus menangani layanan perekrutan, pelatihan, dan penempatan tenaga pelaut dan kru kapal untuk mendukung kebutuhan operasional industri pelayaran nasional.

Sebagai bagian dari ekosistem maritim nasional, PBN telah mengembangkan sistem manajemen kru kapal yang berbasis pada standar profesional dan regulasi internasional, termasuk STCW dan ketentuan Direktorat Jenderal Perhubungan Laut. Fokus utama PBN adalah menyediakan sumber daya manusia maritim yang kompeten, berintegritas, dan siap bersaing di tingkat global.

Dengan komitmen terhadap tata kelola yang baik dan peningkatan mutu SDM, PBN terus memperkuat kapasitas layanan *crewing* untuk berbagai jenis armada. Perusahaan juga aktif menjalin kemitraan strategis guna memperluas jangkauan serta mendukung keberlanjutan industri pelayaran Nasional.

Alamat:
Ruko Cempaka Mas Blok Q No.5 Rw.8
Jakarta Pusat - 10640
IG: @pelni.crewing
www.pelnicrewing.com
Telp.: 0851 8331 3231

Subsidiaries

PT PELITA BANDAR NASIONAL (PELNI CREWING)

PT Pelita Bandar Nasional (PBN) is a business unit under PT Pelita Indonesia Djaya, specializing in crew manning services. The company focuses on the recruitment, training, and deployment of seafarers and ship crew to support the operational needs of the national maritime industry.

As part of the national maritime ecosystem, PBN has developed a crew management system aligned with international standards and maritime regulations, including the STCW Convention and the Directorate General of Sea Transportation. PBN is committed to providing competent, high-integrity maritime human resources who are competitive at the global level.

With a strong commitment to good corporate governance and continuous HR development, PBN continues to enhance its crewing service capabilities across various vessel types. The company actively builds strategic partnerships to expand its reach and support the sustainability of the National shipping industry.

Address:
Ruko Cempaka Mas Blok Q No.5 Rw.8
Central Jakarta - 10640
IG: @pelni.crewing
www.pelnicrewing.com
Phone: 0851 8331 3231

PROFIL ENTITAS ANAK

PT PELITA BANDAR NASIONAL (PELNI Crewing)

PT Pelita Bandar Nasional (PELNI Crewing) merupakan entitas anak di bawah naungan PELNI *Group* yang bergerak di bidang penyedia jasa pengelolaan dan penempatan awak kapal *(crew manning)*. Berdiri sejak tahun 1989, perusahaan ini awalnya beroperasi di sektor bongkar muat pelabuhan *(stevedoring* dan *cargodoring)*. Melalui transformasi bisnis strategis, perusahaan mengalihkan fokus utamanya menjadi penyedia jasa pengawakan kapal terpadu untuk berbagai jenis armada laut.

Sebagai bagian dari komitmen terhadap legalitas dan kualitas, pada tahun 2024, perusahaan resmi memperoleh Surat Izin Usaha Perekrutan dan Penempatan Awak Kapal (SIUPPAK) dari Kementerian Perhubungan Republik Indonesia. Langkah ini memperkokoh posisi PELNI Crewing sebagai mitra strategis yang sah, terstandarisasi, dan andal dalam mendukung industri pelayaran nasional maupun global.

Visi, Misi, dan Tata Nilai

Dalam rangka mendukung daya saing Induk Perusahaan dan berkontribusi di kancah global, PELNI Crewing mengadopsi arah strategis yang jelas:

- Visi: Menjadikan perusahaan pengawakan yang tangguh dan mampu di era globalisasi, berdaya saing Nasional dan Internasional.

- Misi:
  1. Meningkatkan dan mengembangkan pelayanan pengawakan dalam negeri maupun internasional.
  2. Mengelola dan mengembangkan perusahaan pengawakan yang dapat berdaya saing nasional.
  3. Mengelola dan mengembangkan para pelaut sebagai pelaku profesional yang berorientasi pada kepuasan pelanggan atau pemakai jasa.

- Tata Nilai *(Core Values)*: Perusahaan mengintegrasikan secara penuh *Core Values* BUMN (AKHLAK) ke dalam budaya kerja guna mendukung peningkatan kinerja bisnis yang berkelanjutan.

Subsidiary Profile

PT PELITA BANDAR NASIONAL (PELNI Crewing)

PT Pelita Bandar Nasional (PELNI Crewing) is a subsidiary within the PELNI Group that specialises in crew management and placement services (crew manning). Established in 1989, the Company initially operated in the port cargo handling sector, providing stevedoring and cargodoring services. Through a strategic business transformation, the Company shifted its primary focus to becoming an integrated crew management service provider for various types of maritime fleets.

As part of its commitment to regulatory compliance and service excellence, in 2024 the Company officially obtained a Seafarer Recruitment and Placement Services Business Licence (SIUPPAK) from the Ministry of Transportation of the Republic of Indonesia. This milestone further strengthens PELNI Crewing's position as a legitimate, standardised, and reliable strategic partner in supporting both the national and global shipping industries.

Vision, Mission, and Core Values

To support the competitiveness of its Parent Company and contribute to the global maritime industry, PELNI Crewing has adopted a clear strategic direction as follows:

- *Vision: To become a resilient crew management company capable of thriving in the era of globalisation while maintaining competitiveness at both national and international levels.*

- *Mission:*
  1. *To enhance and expand crew management services for both domestic and international markets.*
  2. *To manage and develop a crew management business that is competitive at the national level.*
  3. *To manage and develop seafarers as professional maritime personnel committed to customer and service-user satisfaction.*

- *Core Values: The Company fully integrates the AKHLAK Core Values of Indonesian State-Owned Enterprises (SOEs) into its corporate culture to support sustainable business performance improvement. These values serve as the foundation for employee behaviour, decision-making, and the Company's commitment to delivering professional, ethical, and value-driven services.*

Susunan Dewan Komisaris dan Direksi

Keputusan Direksi PT Pelita Indonesia Djaya selaku perwakilan Pernyataan Keputusan Pemegang Saham Rapat Umum Pemegang Saham Luar Biasa PT Pelita Bandar Nasional Tentang Pengangkatan Anggota Direksi PT Pelita Bandar Nasional dibuat oleh Notaris Ida Adiningsih, S.H. berkedudukan di Jakarta Pusat Akta Notaris Nomor: 3 tanggal 19 Desember 2023 Surat Kementrian Hukum dan Hak Asasi Manusia Republik Indonesia Nomor: AHU-AH.01-09-0174883 Tahun 2023 tanggal 18 Desember 2023 sebagai berikut:

Composition of the Board of Commissioners and Board of Directors

Pursuant to the Resolution of the Shareholders of PT Pelita Bandar Nasional adopted at the Extraordinary General Meeting of Shareholders concerning the appointment of members of the Board of Directors of PT Pelita Bandar Nasional, as set forth in Notarial Deed No. 3 dated 19 December 2023, drawn up before Ida Adiningsih, S.H., Notary in Central Jakarta, and acknowledged by the Ministry of Law and Human Rights of the Republic of Indonesia through Letter No. AHU-AH.01-09-0174883 of 2023 dated 18 December 2023, the composition of the Board of Directors of PT Pelita Bandar Nasional was as follows:

NO.	NAMA / *Name*	JABATAN / *Position*
1	**Gatot Wibisono**	Komisaris / *Commissioner*
2	**Indria Prijatna**	Direktur / *Director*

Kegiatan Usaha

PT Pelita Bandar Nasional (PELNI Crewing) menyediakan layanan pengawakan kapal yang mencakup seluruh proses penting dalam pengelolaan sumber daya manusia pelaut, antara lain:

- Rekrutmen dan seleksi awak kapal
- Pengurusan dokumen kelautan dan administrative
- Fasilitasi pelatihan dan sertifikasi
- Pengaturan perjalanan dan mobilisasi, termasuk pengantaran ke bandara

Portofolio Bisnis dan Layanan

PELNI Crewing menyediakan solusi pengelolaan SDM maritim yang komprehensif melalui dua pendekatan fleksibel:

1. *Crew Management* (Layanan Terintegrasi): Solusi *end-to-end* yang menangani seluruh proses pengawakan kapal, mulai dari rekrutmen, seleksi, fasilitasi pelatihan, pengurusan dokumen kelautan, hingga pengaturan perjalanan dan mobilisasi awak kapal secara terpusat.

2. Layanan Satuan *(Modular Services)*: Layanan berbasis kebutuhan spesifik yang memberikan fleksibilitas bagi mitra usaha untuk memilih satu atau beberapa komponen layanan secara terpisah.

Business Activities

PT Pelita Bandar Nasional (PELNI Crewing) provides crew management services covering all key aspects of seafarer human resource management, including:

- *Recruitment and selection of crew members;*
- *Processing of maritime documentation and administrative requirements;*
- *Facilitation of training and certification programmes; and*
- *Travel arrangements and mobilisation services, including airport transfers.*

Business Portfolio and Services

PELNI Crewing delivers comprehensive maritime human resource management solutions through two flexible service approaches:

1. *Crew Management (Integrated Services): An end-to-end solution covering the entire crew management process, including recruitment, selection, training facilitation, maritime documentation processing, and the coordination of crew travel and mobilisation through a centrally managed system.*

2. *Modular Services: A flexible service model designed to meet specific client requirements, enabling business partners to select individual service components or a combination of services according to their operational needs.*

Saat ini, PELNI Crewing dipercaya penuh untuk mengelola awak kapal pada armada kapal penumpang milik PT PELNI (Persero). Selain itu, perusahaan telah memperluas portofolio komersialnya dengan melayani operator kapal niaga dan pelayaran komersial lainnya, termasuk membangun aliansi strategis dengan mitra internasional (seperti NORDEN *Shipping* Denmark, Allianz Marine Dubai, dan CHH *Shipping* China).

Komitmen terhadap Kualitas, Regulasi, dan Kepatuhan

Operasional PELNI Crewing ditegakkan di atas fondasi manajemen mutu dan kepatuhan regulasi yang ketat:

- Sertifikasi Mutu: Menerapkan Sistem Manajemen Mutu berbasis ISO 9001:2015 yang terakreditasi oleh Komite Akreditasi Nasional (KAN).
- Kepatuhan Regulasi: Memastikan seluruh proses rekrutmen dan penempatan selaras dengan regulasi Direktorat Jenderal Perhubungan Laut RI, serta tunduk pada konvensi maritim internasional meliputi STCW, MLC 2006, ISM Code, dan SOLAS.
- Sistem Seleksi dan Audit: Menjalankan alur rekrutmen berbasis kompetensi yang transparan (termasuk Marlin Test dan evaluasi berkala), serta menerapkan kebijakan *Zero Tolerance* terhadap fraud atau manipulasi data pelaut demi menjaga aspek keselamatan *(Zero Accident)*.

Sumber Daya Manusia dan Demografi Karyawan

Hingga saat ini, kapasitas internal perusahaan didukung oleh karyawan yang mencerminkan sinergi inklusif antara profesional di darat dan kru laut aktif. Distribusi karyawan berdasarkan fungsi jabatan di antaranya:

- Dewan Komisaris: 1 orang
- Direksi: 1 orang
- Manajerial / *Supervisor*: 5 orang
- Staf: 14 orang
- Tenaga Penunjang: 3 orang (Serta didukung oleh ratusan tenaga pelaut aktif yang tersebar di berbagai divisi fungsi teknis seperti navigasi, mesin, perhotelan/*housekeeping*, dan pengamanan laut). Peluang Kerja Sama Strategis ke depan.

At present, PELNI Crewing is entrusted with the full management of crew members serving on the passenger vessel fleet operated by PT PELNI (Persero). In addition, the Company has expanded its commercial portfolio by providing services to merchant shipping operators and other commercial shipping companies, while also establishing strategic alliances with international partners, including NORDEN Shipping (Denmark), Allianz Marine (Dubai), and CHH Shipping (China).

Commitment to Quality, Regulatory Compliance, and Governance

PELNI Crewing's operations are founded upon a strong commitment to quality management and strict regulatory compliance, as demonstrated through the following initiatives:

- *Quality Certification: Implementing an ISO 9001:2015-based Quality Management System accredited by the National Accreditation Committee (KAN).*
- *Regulatory Compliance: Ensuring that all recruitment and placement processes align with the regulations of the Indonesian Directorate General of Sea Transportation and comply with international maritime conventions, including STCW, MLC 2006, the ISM Code, and SOLAS.*
- *Selection and Audit System: Implementing a transparent, competency-based recruitment process (including the Marlin Test and periodic evaluations), and implementing a Zero Tolerance policy against fraud or manipulation of seafarer data to ensure safety (Zero Accidents).*

Human Capital and Employee Demographics

To date, the Company's internal capabilities are supported by employees reflecting an inclusive synergy between shore-based professionals and active seafarers. The composition of employees by position level is as follows:

- *Board of Commissioners: 1 person*
- *Board of Directors: 1 person*
- *Managerial / Supervisory Personnel: 5 persons*
- *Staff: 14 persons*
- *Support Personnel: 3 persons*
  In addition, the Company is supported by hundreds of active seafarers deployed across various technical functions, including navigation, engineering, hospitality/housekeeping, and maritime security operations.

Menatap masa depan, PELNI Crewing terus memperluas jaringan bisnis melalui berbagai peluang kemitraan strategis, yang meliputi:

- *Crew Supply & Crew Manning Partnership* untuk berbagai tipe kapal domestik dan internasional.
- *Joint Development* Program untuk peningkatan kompetensi dan sertifikasi pelaut.
- *Strategic Alliance* guna memperluas akses penempatan pelaut Indonesia di pasar pelayaran global.
- *Link & Match* kurikulum melalui kemitraan erat dengan berbagai institusi pendidikan maritim terkemuka.

Looking ahead, PELNI Crewing continues to expand its business network through various strategic partnership opportunities, including:

- *Crew Supply and Crew Manning Partnerships for a wide range of domestic and international vessel types;*
- *Joint Development Programmes aimed at enhancing seafarer competencies and professional certifications;*
- *Strategic Alliances to expand employment opportunities for Indonesian seafarers within the global shipping industry; and*
- *Curriculum Link and Match Initiatives through close collaboration with leading maritime education and training institutions.*

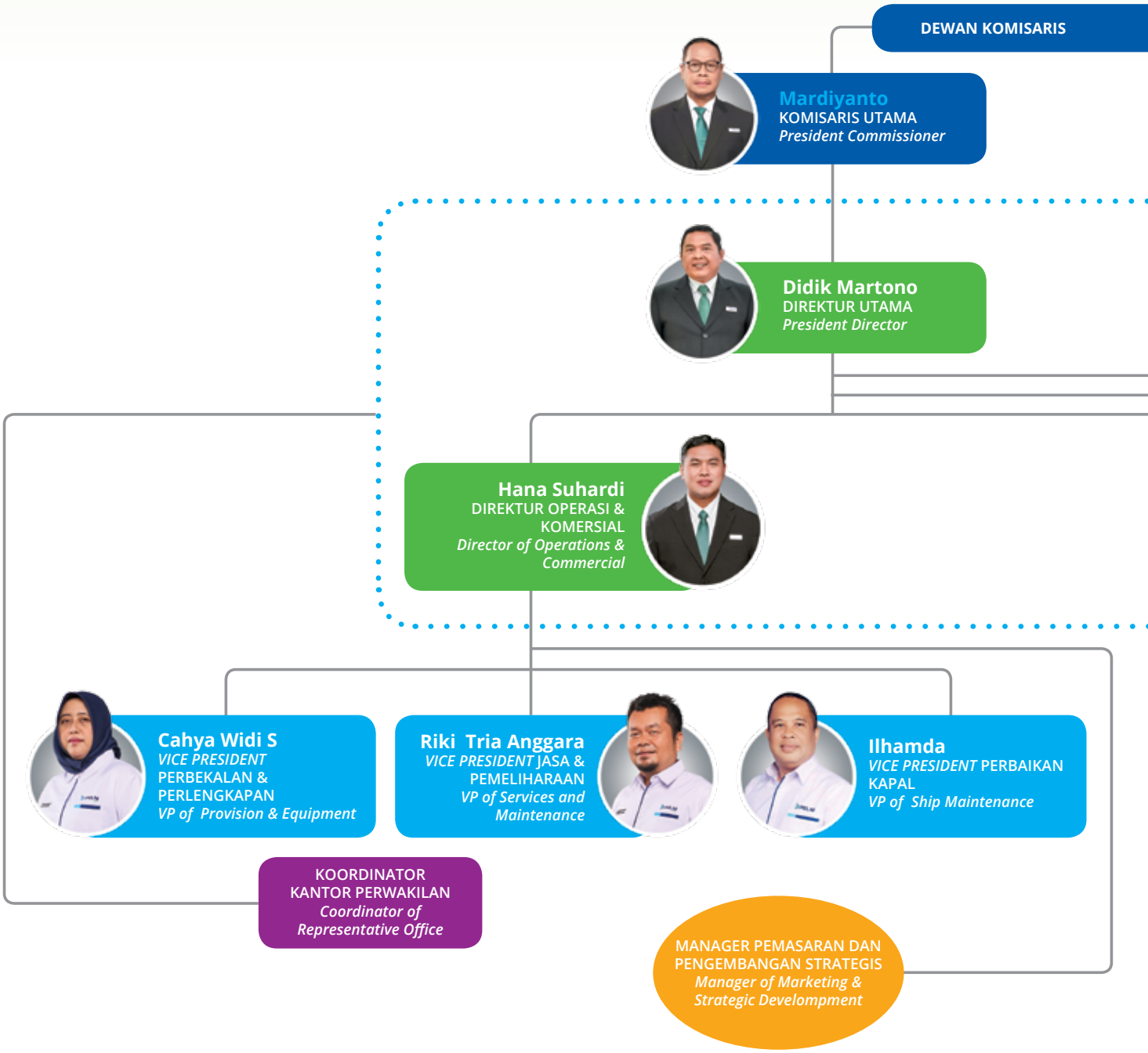
Pelibatan Pihak Lokal yang Berkaitan dengan Proses Bisnis Keuangan Berkelanjutan / *Engagement of Local Parties Related to Sustainable Finance Business Processes*

Perusahaan berkomitmen melibatkan pihak lokal dalam proses bisnis dengan memberikan kesempatan yang setara kepada penyedia barang dan jasa, mitra usaha, serta tenaga kerja lokal sesuai kebutuhan dan kompetensi, sebagai bagian dari dukungan terhadap penerapan prinsip keuangan berkelanjutan dan penciptaan nilai bagi masyarakat. / *The Company is committed to involving local parties in its business processes by providing equal opportunities to providers of goods and services, business partners, and the local workforce according to needs and competencies, as part of its support for the implementation of sustainable finance principles and value creation for the community.*



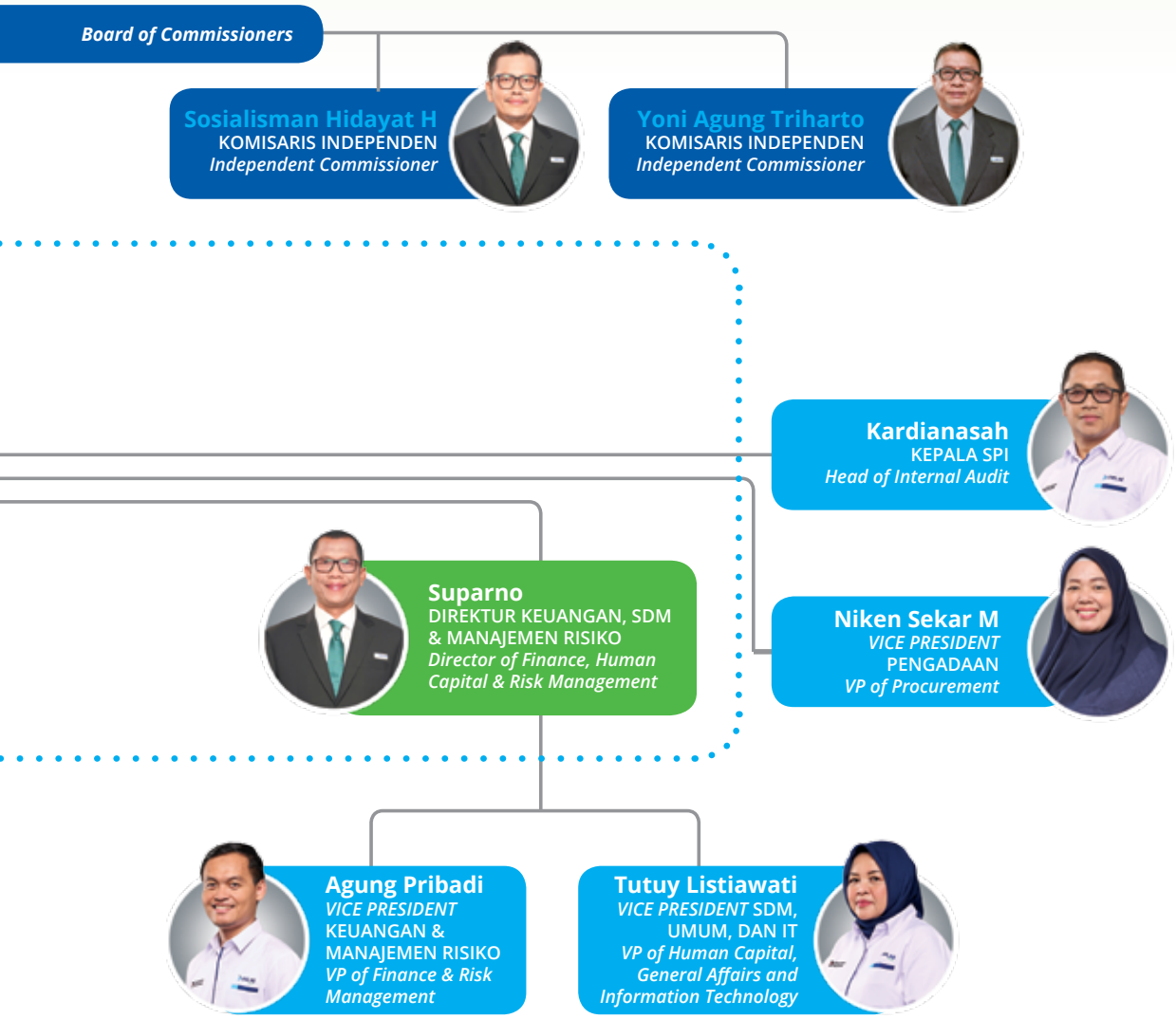
STRUKTUR ORGANISASI

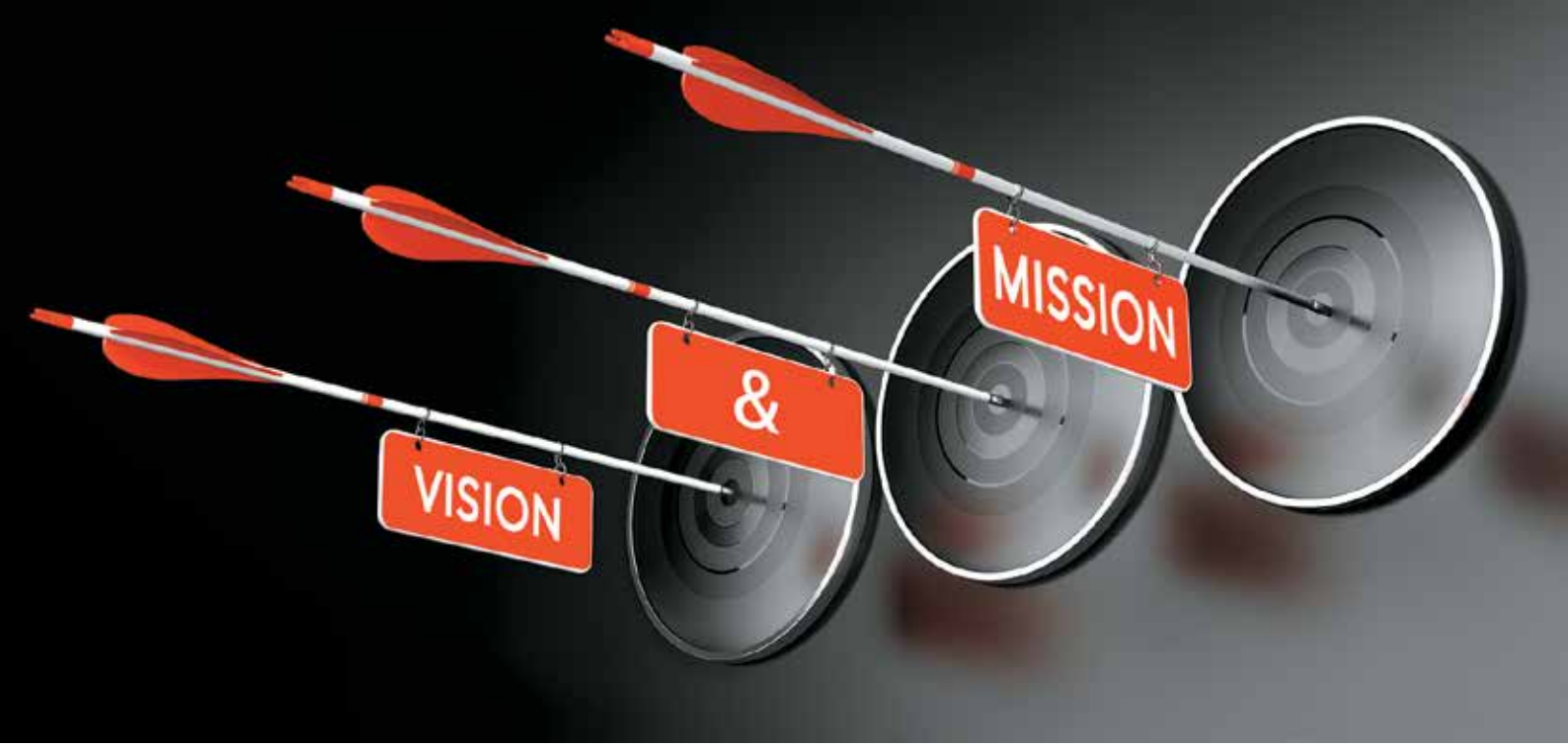
Struktur Organisasi tahun 2025 sebagai dasar Surat Direktur Utama PT Pelita Indonesia Djaya Nomor 04.09/DIR/SK/001/100/2025 tanggal 09 April 2025.



Organization Structure

The 2025 Organizational Structure is based on the Letter from the President Director of PT Pelita Indonesia Djaya Nomor 04.09/DIR/SK/001/100/2025 tanggal 09 April 2025.





VISI DAN MISI
Vision and Mission

Visi:
Menjadi Perusahaan Penyedia Barang dan Jasa terkemuka di Indonesia.

Misi:
1. Menyediakan barang dan jasa yang berkualitas tinggi untuk mendukung usaha pelayaran dan non pelayaran.
   Makna: Senantiasa menyediakan barang dana jasa kepada pelanggan seiring tingginya permintaan kebutuhan.
2. Meningkatkan kualitas pelayanan dan kepuasan pelanggan.
   Makna: Memiliki sistem manajemen unggul yang memberikan nilai tambah dan berfokus kepada kepuasan pelanggan.
3. Meningkatkan nilai Perusahaan melalui pengembangan sumber daya manusia dan teknologi untuk mencapai pertumbuhan yang berkesinambungan.
   Makna: Menjalankan prinsip layanan prima dan perbaikan berkesinambungan demi nilai tambah bagi *stakeholder*.
4. Melaksanakan tata kelola Perusahaan yang baik guna memberikan nilai tambah bagi karyawan, Perusahaan dan *stakeholder*.
   Makna: Menerapkan prinsip *GCG (Good Corporate Governance)* dalam menjalankan kegiatan usaha.

Vision:
To be the leading Goods and Services Provider Company in Indonesia.

Mission:
1. *Providing high quality goods and services to support shipping and non-shipping businesses*
   Meaning: Always provide goods and services to customers in line with the high demand.
2. *Improve service quality and customer satisfaction.*
   Meaning: Having a superior management system that provides added value and focuses on customer satisfaction.
3. *Increase the value of the Company through the development of human resources and technology to achieve sustainable growth.*
   Meaning: Implementing the principles of excellent service and continuous improvement for added value for stakeholders.
4. *Implementing good corporate governance to provide added value for employees, the Company and stakeholders.*
   Meaning: Implementing the principles of GCG (Good Corporate Governance) in carrying out business activities.

BUDAYA PERUSAHAAN

Dalam rangka meningkatkan daya saing BUMN dan entitasnya menjadi pemain global dan menjadikan BUMN sebagai pabrik talenta, maka ditetapkan *Core Values* yang sama untuk seluruh BUMN. PELNI Services yang merupakan bagian dari PT PELNI (Persero) sebagai salah satu BUMN terkemuka di Indonesia, juga turut menyelaraskan *core values* ini ke dalam budaya perusahaan PELNI Services yang mendukung peningkatan kinerja secara berkelanjutan.

Budaya perusahaan dikembangkan dari sebuah kumpulan norma-norma, nilai, keyakinan, harapan, asumsi, dan filsafat dari orang-orang yang berada di dalamnya, sejalan dengan visi, misi perusahaan. Budaya perusahaan harus dapat tumbuh menjadi identitas perusahaan yang mendasari keseluruhan sistem, termasuk mekanisme kontrol, atau mempengaruhi cara berinteraksi di dalam perusahaan maupun para pemangku kepentingan di luar organisasi. Sebuah organisasi akan memiliki arah perkembangan perusahaan yang jelas mengenai akan dibawa kemana sebuah perusahaan ini.

Perilaku dan nilai dari budaya organisasi (AKHLAK) ini diyakini dapat memberikan sebuah *added value* untuk dapat meningkatkan produktifitas kinerja dan profesionalisme perusahaan karena PELNI Services menjadi mampu untuk dapat bertingkah laku lebih profesional, handal, dan tentunya akan berdampak kepada kinerja perusahaan. Adapun budaya perusahaan tersebut adalah:

Corporate Culture

In order to increase the competitiveness of SOEs and their entities to become global players and make SOEs a talent factory, the same Core Values are determined for all SOEs. PELNI Services, which is part of PT PELNI (Persero) as one of the leading SOEs in Indonesia, also harmonizes these core values into PELNI Services's corporate culture which supports sustainable performance improvement.

Corporate culture is developed from a collection of norms, values, beliefs, expectations, assumptions, and philosophies of the people within it, in line with the company's vision and mission.
Corporate culture must be able to grow into a corporate identity that underlies the entire system, including control mechanisms, or influences the way of interacting within the company and stakeholders outside the organization. An organization will have a clear direction of the company's development regarding where the company will go.

The behavior and values of this organizational culture (AKHLAK) are believed to provide an added value to be able to increase the productivity of the company's performance and professionalism because PELNI Services is able to behave more professionally, reliably, and of course will have an impact on the company's performance. The corporate culture is:




PELNI
SERVICES
PT Pelita Indonesia Djaya
2
1
3

DEWAN KOMISARIS
Board of Commissioners

1. **Mardiyanto**
   Komisaris Utama
   President Commissioner

2. **Sosialisman Hidayat Hasibuan**
   Komisaris Independen
   Independent Commissioner

3. **Yoni Agung Triharto**
   Komisaris Independen
   Independent Commissioner

PROFIL DEWAN KOMISARIS
Board of Commissioners' Profile



Mardiyanto
Komisaris Utama
President Commissioner

Tempat, Tanggal lahir:

Jakarta, 4 September 1968
(57 Tahun) per - 31 Desember 2025

Pendidikan:

Memperoleh gelar Sarjana Teknologi Pendidikan pada 1993 dari Universitas Negeri Jakarta. Dan gelar Magister manajemen dari Universitas Jayabaya pada 2011.

Riwayat Pekerjaan:

- **2014 - 2019:**
  - *Manager Strategic Planing* PT PELNI (Persero)
- **2019 - 2022:**
  - Manager Pengembangan SDM PT PELNI (Persero)
- **2022 - 2025:**
  - VP Umum PT PELNI (Persero)
- **2023 - Sekarang:**
  Komisaris Utama PELNI Services

Dasar Pengangkatan:

Akta Notaris Ida Adiningsih, S.H.
Nomor 06 Tanggal 20 November 2023

Hubungan Afiliasi dan Penugasan di tempat lain:

Tidak Ada

Place, Date of Birth:

Jakarta, September, 1968
(57 Years) as of - December 31, 2025

Education:

Obtained a Bachelor's degree in Educational Technology in 1993 from Jakarta State University. And a Master's degree in management from Jayabaya University in 2011

Work History:

- ***2014 - 2019:***
  - *Manager Strategic Planning PT PELNI (Persero)*
- ***2019 - 2022:***
  - *HR Development Manager PT PELNI (Persero).*
- ***2022 - 2025:***
  Vice President General of PT PELNI (Persero)
- ***2023 - Present:***
  Chairman of the Board of Commissioners of PELNI Services

Basis for Appointment:

Notary Deed of Ida Adiningsih, S.H.
Number 06 Dated November 20, 2023

Affiliate Relationships and Assignments elsewhere:

There isn't any



Yoni Agung Triharto

Komisaris Independen
Independent Commissioner

Tempat, Tanggal lahir:

Bogor, 8 Juni 1971
(54 Tahun) per - 31 Desember 2025

Pendidikan:

- Sarjana Ilmu Politik – Universitas Nasional Jakarta (Lulus Tahun 1998)

Riwayat Pekerjaan:

- Marketing Manager – PT Diani Insani
- PR Manager – Brigade 3234 Paintball Games
- *Outbound Trainer* – PT Mendawai Kianaik
- *Event Director* – PT Timur Laut Khatulistiwa
- Komisaris Independen PELNI Services

Dasar Pengangkatan:

Akta Notaris Ida Adiningsih, S.H.
Nomor 12 Tanggal 24 Oktober 2025

Hubungan Afiliasi dan Penugasan di tempat lain:

Tidak Ada

Place, Date of Birth:

Bogor, June 8, 1971
(54 Years) as of - December 31, 2025

Education:

- *Bachelor of Political Science – National University of Jakarta (Graduated in 1998)*

Work History:

- *Marketing Manager – PT Diani Insani Selaras*
- *PR Manager – Brigade 3234 Paintball Games*
- *Outbound Trainer – PT Mendawai Kianaik*
- *Event Director – PT Timur Laut Khatulistiwa*
- *Independent Commissioner of PELNI Services*

Basis for Appointment:

Notary Deed of Ida Adiningsih, S.H.
Number 12 Dated 24 October, 2025

Affiliate Relationships and Assignments elsewhere:

There isn't any

PROFIL DEWAN KOMISARIS
Board of Commissioners' Profile



Sosialisman Hidayat Hasibuan
Komisaris Independen
Independent Commissioner

Tempat, Tanggal lahir:

Sorong-Papua Barat, 20 Desember 1983
(42 Tahun) per - 31 Desember 2025

Pendidikan:

- Lulus dari Sekolah Tinggi Ilmu Ekonomi Taman Siswa Jakarta

Riwayat Pekerjaan:

- **2019-2020:**
  Tenaga Ahli Wakil ketua DPR RI Bidang Politik dan Keamanan.
- **2021-2023:**
  Direktur Utama CV Sanding Berkah Utama.
- **2025 - Sekarang:**
  Komisaris Independen PELNI Services

Dasar Pengangkatan:

Akta Notaris Ida Adiningsih, S.H.
Nomor 08 Tanggal 18 November 2024

Hubungan Afiliasi dan Penugasan di tempat lain:

Tidak Ada

Place, Date of Birth:

Sorong-West Papua, December 20, 1983
(42 Years) as of - December 31, 2025

Education:

- *Graduated from Taman Siswa College of Economics, Jakarta*

Work History:

- ***2019-1920:***
  Expert Staff of the Deputy Chairman of the Indonesian House of Representatives for Politics and Security.
- ***2021-2023:***
  President Director of CV Sanding Berkah Utama.
- ***2025 - Present:***
  Independent Commissioner of PELNI Services

Basis for Appointment:

Notary Deed of Ida Adiningsih, S.H.
Number 08 Dated November 18, 2024

Affiliate Relationships and Assignments elsewhere:

There isn't any


PELNI
SERVICES

PELNI
SERVICES
PT Pelita Indonesia Djaya



DIREKSI
Directors

1. **Didik Martono**
   Direktur Utama
   President Director

2. **Hana Suhardi**
   Direktur Operasi & Komersial
   Director of Operation & Commercial

3. **Suparno**
   Direktur Keuangan, SDM & Manajemen Risiko
   Director of Finance, Human Capital & Risk Management

PROFIL DIREKSI
Board of Directors' Profile



Didik Martono
Direktur Utama
President Director

Tempat, Tanggal lahir:

Klaten, 12 Maret 1971
(54 Tahun) per - 31 Desember 2025

Pendidikan:

- S1 - Universitas Darul Lum Jombang Jurusan Teknik Tahun 2013.
- Ahli Teknika Tingkat I - BP3IP Sunter Jakarta Tahun 2010.
- Ahli Teknika Tingkat II - BPLP Semarang Tahun 2005.
- Ahli Teknika Tingkat III- BPLP Semarang Tahun 1995.

Riwayat Pekerjaan:

- **Mei 2017 - 2021:**
  Vice President Teknika di PT PELNI (Persero).
- **2021 - 2022:**
  Vice President Pengadaan & Modifikasi Kapal di PT PELNI (Persero).
- **2022 - 2023:**
  Vice President Operasi Angkutan Penumpang di PT PELNI (Persero).
- **2023 - 2025:**
  Direktur Operasi & Komersial PELNI Services
- **2025 - Sekarang:**
  Direktur Utama PELNI Services

Dasar Pengangkatan:

Akta Notaris Ida Adiningsih, S.H.
Nomor 09 Tanggal 25 Maret 2024

Hubungan Afiliasi dan Penugasan di tempat lain:

Tidak Ada

Place, Date of Birth:

Klaten, March 12, 1971
(54 Years) as of - December 31, 2025

Education:

- *Bachelor's Degree Universitas Darul Lum Jombang, majoring in Engineering, graduated in 2013.*
- *Chief Engineer Level I BP3IP Sunter Jakarta, completed in 2010.*
- *Chief Engineer Level II BPLP Semarang, completed in 2005.*
- *Chief Engineer Level III BPLP Semarang, completed in 1995.*

Work History:

- ***2017 - 2021:***
  Vice President of Engineering at PT PELNI (Persero).
- ***2021 - 2022:***
  Vice President of Ship Procurement & Modification at PT PELNI (Persero).
- ***2022 - 2023:***
  Vice President of Passenger Transportation Operations at PT PELNI (Persero).
- ***2023 - 2025:***
  Director of Operations & Commercial PELNI Services
- ***2025 - Present:***
  President Director PELNI Services

Basis for Appointment:

Notary Deed of Ida Adiningsih, S.H.
Number 09 Dated March 25, 2024

Affiliate Relationships and Assignments elsewhere:

There isn't any



Hana Suhardi

Direktur Operasi & Komersial
Director of Operation & Commercial

Tempat, Tanggal lahir:

Jakarta, 15 November 1982
(43 Tahun) per - 31 Desember 2025

Pendidikan:

- Magister Manajemen (Mm) – Ppm School Of Management | Ipk: 3,66
- Diploma Pelayaran – Bi Norwegian School

Riwayat Pekerjaan:

- **2022 – Sekarang**
  Ketua Koperasi Konsumen
- **2022 – 2025**
  Vice President of Business Development – PT PELNI (Persero)
- **2024 – 2025**
  Komisaris Utama – Rumah Sakit Pelni

Dasar Pengangkatan:

Akta Notaris Ida Adiningsih, S.H.
Nomor 02 Tanggal 08 Desember 2025

Hubungan Afiliasi dan Penugasan di tempat lain:

Tidak Ada

Place, Date of Birth:

Jakarta, November 15, 1982
(43 Years) as of - December 31, 2025

Education:

- *Master of Management (MM) – Ppm School of Management | GPA: 3.66*
- *Diploma in Shipping – BI Norwegian School*

Work History:

- ***2022 – Present***
  Chairman of Koperasi Konsumen
- ***2022 – Present***
  Vice President of Business Development – PT PELNI (Persero)
- ***2024 – 2025***
  President Commissioner – PT Pelni Hospital

Basis for Appointment:

Notary Deed of Ida Adiningsih, S.H.
Number 02 Dated December 08, 2025

Affiliate Relationships and Assignments elsewhere:

There isn't any

PROFIL DIREKSI
Board of Directors' Profile



Suparno
Direktur Keuangan, SDM dan Manjemen Risiko
Director of Finance, Human Capital and Risk Management

Tempat, Tanggal lahir:

Sragen, 4 Desember 1974
(51 Tahun) per - 31 Desember 2025

Pendidikan:

- S1 - UPN Veteran Jurusan Akuntansi Tahun 2009
- S2 - ST-PPM Jakarta 2014

Riwayat Pekerjaan:

- **2001:**
  Internal Audit PT PELNI (Persero).
- **2018:**
  Vice President Treasury PT PELNI (Persero).
- **2022 - Sekarang:**
  Direktur Keuangan PELNI Services.

Dasar Pengangkatan:

Akta Notaris Ida Adiningsih, S.H.
Nomor 02 Tanggal 04 Oktober 2022

Hubungan Afiliasi dan Penugasan di tempat lain:

Tidak Ada

Place, Date of Birth:

Sragen, December 4, 1974
(51 Years) as of - December 31, 2025

Education:

- *Bachelor's Degree UPN Veteran, majoring in Accounting, graduated in 2009.*
- *Master's Degree ST-PPM Jakarta, graduated in 2014.*

Work History:

- ***2001:***
  Internal Audit of PT Pelni (Persero).
- ***2018:***
  Vice President of Treasury of PT PELNI (Persero).
- ***2022 - Present:***
  Finance Director of PELNI Services.

Basis for Appointment:

Notary Deed of Ida Adiningsih, S.H.
Number 02 Dated October 04, 2022

Affiliate Relationships and Assignments elsewhere:

There isn't any

PEJABAT EKSEKUTIF
Executive Officers



Kardiansah
Kepala SPI
Head of SPI (Internal Control System)

Tempat, Tanggal lahir: /
Place, Date of Birth:

Subang, 11 April 1976 /
Subang, April 11, 1976

Pendidikan: / *Education:*

- Sarjana Manajemen Transportasi Laut – STIE Kampus Ungu, 2008 / *Bachelor of Marine Transportation Management – STIE Kampus Ungu, 2008*
- Magister Administrasi Bisnis (MBA) – James Cook University, 2011 / *Master of Business Administration (MBA) – James Cook University, 2011*

Riwayat Pekerjaan: / *Work History:*

- Komisaris di PT Solusi Integrasi Utama (afiliasi PT PELNI) / *Commissioner at PT Solusi Integrasi Utama (affiliate of PT PELNI)*
- Sekretaris Dewan Komisaris di PT Sarana Bandar Nasional (SBN) / Secretary of the Board of *Commissioners at PT Sarana Bandar Nasional (SBN)*
- *Vice President (VP)* Pengawakan PT PELNI (Persero) / *Vice President (VP) of Manning PT PELNI (Persero)*



Tutuy Listiawati
VP SDM, Umum & TI
VP HR, General & IT

Tempat, Tanggal lahir: /
Place, Date of Birth:

Jakarta, 2 Januari 1972
Jakarta, January 2, 1972

Pendidikan: / *Education:*

Strata-1 atau Sederajat Ekonomi Manajemen dari Universitas Pancasila./ *Strata-1 or equivalent in Management Economics from Pancasila University.*

Riwayat Pekerjaan: / *Work History:*

- **2017**
  Senior Manager Keuangan PELNI Services. / Senior Manager of Finance at PELNI Services.
- **2022 - Sekarang:**
  Senior Manager SDM & Umum PELNI Services. / *Senior Manager of HR & General Affairs of PELNI Services.*

PEJABAT EKSEKUTIF
Executive Officers



Riki Tria Anggara
VP Jasa & Pemeliharaan
VP of Services & Maintenance

Tempat, Tanggal lahir: /
Place, Date of Birth:

Padang Panjang, 16 Mei 1985
Padang Panjang, May 16, 1985

Pendidikan / *Education:*

Memperoleh gelar Sarjana dari Universita Andalas jurusan Teknik Mesin / *Obtained a Bachelor's degree from Andalas University majoring in Mechanical Engineering*

Riwayat Pekerjaan / *Work History:*

- **09 Oktober 2019 - 01 Maret 2021 /**
  October 09, 2019 - March 01, 2021
  Pemeliharaan & Perbaikan Kapal Penumpang II - *Supervisor* Pemeliharaan & Perbaikan Kapal Penumpang II (8) / *Passenger Ship Maintenance & Repair II - Passenger Ship Maintenance & Repair Supervisor II (8)*

- **01 Maret 2021 - 21Maret 2022 /**
  March 01, 2021 - March 21, 2022
  Departemen Pemeliharaan & Perbaikan Kapal Penumpang - Manager Pemeliharaan & Perbaikan Kapal Penumpang (7) / *Passenger Ship Maintenance & Repair Department - Passenger Ship Maintenance & Repair Manager (7)*

- **21 Maret 2022 - 08 Juli 2022 /**
  March 21, 2022 - July 08, 2022
  Departemen Pemeliharaan & Perbaikan Kapal Penumpang - Manager Pemeliharaan & Perbaikan Kapal Penumpang (6) / *Passenger Ship Maintenance & Repair Department - Passenger Ship Maintenance & Repair Manager (6).*

- **08 Juli 2022 - 13 Februari 2023 /**
  July 08, 2022 - February 13, 2023
  Teknik Kapal Penumpang - Manager Pemeliharaan & Perbaikan Kapal Penumpang (6) / *Passenger Ship Engineering - Passenger Ship Maintenance & Repair Manager (6)*

- **13 Februari 2023 - 05 Februari 2024 /**
  February 13, 2023 - February 05, 2024
  Teknik Kapal Penumpang - Manager Teknik Kapal Penumpang (6) / *Passenger Ship Engineering - Passenger Ship Engineering Manager (6)*
- **05 Februari 2024 - 17 Februari 2025 /**
  February 05, 2024 - February 17, 2025
  Bagian Armada Jakarta - Kepala Bagian Armada (6)
  Jakarta Fleet Section - Head of Fleet Section (6)

- **17 Februari 2025 - 14 November 2025 /**
  February 17, 2025 - November 14, 2025
  Bagian Armada Jakarta - Kepala Bagian Armada (6)
  Jakarta Fleet Section - Head of Fleet Section (6)

- **14 November 2025 - Sekarang /**
  November 14, 2025 - Present
  PELNI Services - Ditugaskan di PELNI Services (5)
  PELNI Services - Assigned to PELNI Services (5)



Niken Sekar Melathi

VP pengadaan
VP Procurement

Tempat, Tanggal lahir: / *Place, Date of Birth:*

Jakarta, 7 Desember 1977
Jakarta, December 7, 1977

Pendidikan: / *Education:*

Memperoleh gelar Sarjana dari Universitas Jember dan Master dari PPM University. / *Holds a Bachelor's degree from the University of Jember and a Master's degree from PPM University.*

Riwayat Pekerjaan: / *Work History:*

- **2018**
  Asset Management Senior Manager PELNI. / *Asset Management Senior Manager at PELNI.*
- **2021**
  General Manager Hotel PELNI. / *General Manager of PELNI Hotel.*
- **2023**
  Vice President Commercial di PT PID / *Vice President Commercial in PT PID.*



Agung Pribadi

VP Keuangan & Manajemen Risiko
VP Finance & Risk Management

Tempat, Tanggal lahir: / *Place, Date of Birth:*

Jakarta, 6 September 1983
Jakarta, September 6, 1983

Pendidikan: / *Education:*

- S1 Akuntansi – Universitas Trisakti (2002–2006)

Riwayat Pekerjaan: / *Work History:*

- **2006–2011**
  Senior Auditor – Grant Thornton International
- **2011–2015**
  Associate Manager – Kreston International Public Accountant Firm
- **2015–2021**
  Tax Accounting Manager – PT PELNI
- **2021–2025**
  Management Accounting Manager – PT PELNI
- **2025–Sekarang**
  Vice President Keuangan dan Manajemen Risiko – PT PELNI / *Vice President of Finance and Risk Management – PT PELNI*

PEJABAT EKSEKUTIF
Executive Officers



Cahya Widi S.
VP Perbekalan & Perlengkapan
VP of Supplies and Equipment

Tempat, Tanggal lahir / *Place, Date of Birth:*

Jakarta, 13 Agustus 1980 /
Jakarta, Agustus 13, 1980

Pendidikan / *Education:*

- Sekolah Tinggi Ilmu Ekonomi Indonesia / *Indonesian College of Economics*
- *Magister Management* – PPM School of Management (Beasiswa dari PT PELNI Persero) /
  Master of Management – PPM School of Management (Scholarship from PT PELNI Persero)

Riwayat Pekerjaan: / *Work History:*

- **Juli 2014 – Februari 2015**
  Manager Layanan Pengadaan /
  Manager of Procurement Services
- **Februari 2015 – Oktober 2015**
  Manager GCG & Kesekretariatan Direksi /
  Manager of GCG & Board of Directors Secretariat
- **Oktober 2015 – Februari 2021**
  Manager Adm. Penyediaan & Modifikasi Kapal /
  Manager of Administration for Procurement & Ship Modification
- **Juli 2018 – Februari 2021**
  Plt. VP Pengadaan & Modifikasi Kapal /
  Acting VP of Procurement & Ship Modification
- **Maret 2021 – Juni 2022**
  GM SBU Hotel Bahtera /
  GM SBU Hotel Bahtera
- **Juni 2022 – Februari 2023**
  SM Pengadaan – PELNI Services /
  SM Procurement – PELNI Services
- **Februari 2023 - Februari 2025**
  VP Pengadaan /
  VP of Procurement
- **Februari 2025 - Sekarang /**
  February 2025 - Present
  VP Perbekalan & Perlengkapan /
  VP of Supplies & Equipment



Ilhamda
VP Perbaikan Kapal
VP of Ship Maintenance

Tempat, Tanggal lahir / *Place, Date of Birth:*

Sengkang, 15 April 1971 /
Sengkang, April 15, 1971

Pendidikan / *Education:*

- Magister Manajemen pada Ilmu Manajemen dan Bisnis 2019-2022) /
  Master of Management in Management and Business Sciences (2019-2022)
- ATT 1 BP2IP Jakarta [Master Maine Enggineer} (2010) /
  ATT 1 BP2IP Jakarta [Master of Main Engineering] (2010)
- Sarjana Teknik pada Universitas 17 Agustus Jakarta(2006) /
  Bachelor of Engineering from August 17 University, Jakarta (2006)
- Politeknik Ilmu Pelayaran Makassar (1995) /
  Makassar Maritime Polytechnic (1995)

Riwayat Pekerjaan / *Work History:*

- **2010 - 2018**
  Manager Armada PT Pelni Cabang Makassar /
  Fleet Manager of PT Pelni Makassar Branch
- *Chief Engineer* PT.Pelni / *Chief Engineer of PT Pelni*

- **2018 - 2019**
  Kepala Cabang PT Pelni Cabang Waingapu /
  Branch Manager of PT Pelni Waingapu Branch

- **2020**
  Kepala Cabang PT Pelni Cabang Nunukan,Kaltara / *Branch Manager of PT Pelni Nunukan Branch, North Kalimantan*

- **2021 - sekarang / *2021-present***
  Kepala Cabang PT Pelni Cabang Ambon /
  Branch Manager of PT Pelni Ambon Branch

PERNYATAAN ANGGOTA DEWAN KOMISARIS DAN DIREKSI TENTANG TANGGUNG JAWAB ATAS LAPORAN TAHUNAN TERINTEGRASI 2025 PT PELITA INDONESIA DJAYA (PELNI Services)

Statement of the Members of the Board of Commissioners and Directors Regarding Responsibility for the 2025 Integrated Annual Report of PT Pelita Indonesia Djaya (PELNI Services)

Kami yang bertanda tangan di bawah ini, menyatakan bahwa semua informasi dalam Laporan Tahunan PT Pelita Indonesia Djaya (PELNI Services) tahun 2025 telah dimuat secara lengkap dan bertanggung jawab penuh atas kebenaran isi Laporan Tahunan Perusahaan.
We, the undersigned, declare that all information in the Annual Report of PT Pelita Indonesia Djaya (PELNI Services) for the year 2025 has been contained in full and are fully responsible for the correctness of the contents of the Company's Annual Report.

Demikian pernyataan ini dibuat dengan sebenarnya.
Thus this statement is made truthfully.

Jakarta, 25 Mei 2026
Jakarta, May 25, 2026

Dewan Komisaris
Board of Commissioners

Mardiyanto
Komisaris Utama /
President Commissioner

Direksi
Board of Director

Didik Martono
Direktur Utama /
President Director

Sosialisman Hidayat Hasibuan
Komisaris Independen/
Independent Commissioner

Hana Suhardi
Direktur Operasi dan Komersial /
Director of Operations and Commercial

Yoni Agung Triharto
Komisaris Independen/
Independent Commissioner

Suparno
Direktur Keuangan, SDM dan Manajemen Risiko /
Director of Finance, Human capital and Risk Management



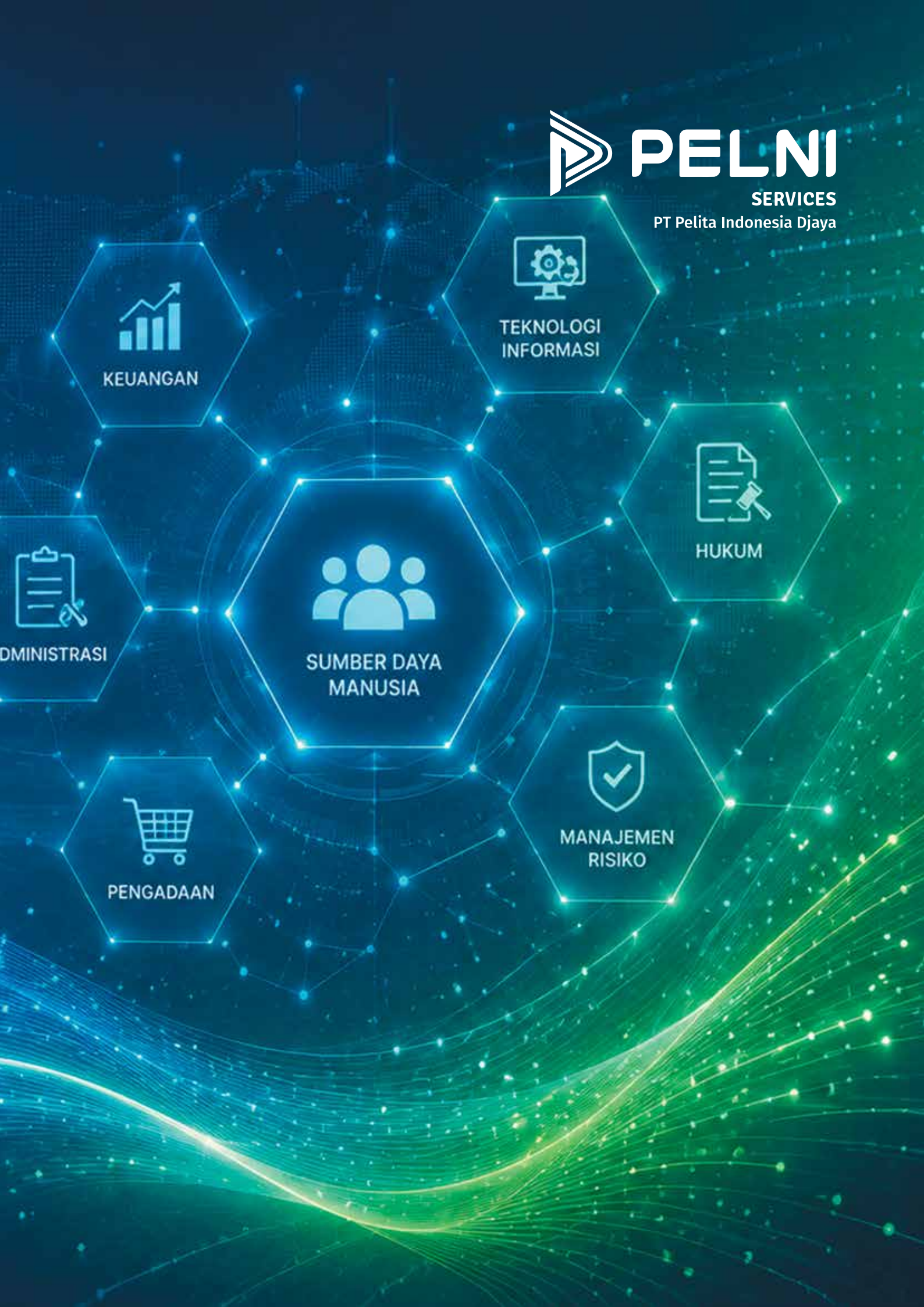
FUNGSI PENUNJANG BISNIS

Business Support Function

Mendukung Keunggulan Operasional
melalui Layanan dan Infrastruktur Bisnis
yang Terintegrasi

4

PELNI
SERVICES
PT Pelita Indonesia Djaya



LAPORAN SUMBER DAYA MANUSIA
Human Resources Report



Tahun 2025 menjadi momentum penting bagi PELNI Services dalam mengakselerasi transformasi sumber daya manusia dari fungsi operasional menjadi *strategic value creator* yang secara langsung berkontribusi terhadap pertumbuhan bisnis berkelanjutan.

In 2025, PELNI Services reached a significant milestone in accelerating the transformation of its human capital function from a traditional operational role into a strategic value creator, playing a direct role in supporting sustainable business growth and long-term value creation.

Transformasi Sumber Daya Manusia

Tahun 2025 menjadi fase penting transformasi SDM PELNI Services menuju organisasi modern yang adaptif, kompetitif, dan berkelanjutan. SDM tidak hanya menjadi fungsi pendukung, tetapi telah menjadi penggerak utama penciptaan nilai perusahaan. (GRI 3-3 | ESG: S, G)

Di tengah dinamika industri yang semakin digital, kompetitif, dan berbasis keberlanjutan, PELNI Services menegaskan bahwa masa depan perusahaan ditentukan oleh kualitas manusia yang menggerakkannya. Oleh karena itu, seluruh strategi SDM difokuskan pada penguatan kapabilitas masa depan, transformasi budaya kerja, serta integrasi prinsip ESG dalam seluruh siklus pengelolaan manusia.
(GRI 2-7, 3-3 | ESG: S, G)

Pendekatan ini menjadikan SDM tidak hanya sebagai aset, tetapi sebagai *engine of transformation* yang menciptakan nilai jangka panjang bagi perusahaan dan pemangku kepentingan.
(GRI 2-23 | ESG: S, G)

Prioritas Strategis

Fokus utama perusahaan adalah:
- Penguatan *future skills workforce*
- Digitalisasi *end-to-end HR system*
- Peningkatan *employee experience*

Transformasi Sumber Daya Manusia PT Pelita Indonesia Djaya (PELNI Services) pada tahun 2025 dirancang sebagai langkah strategis untuk memperkuat daya saing perusahaan di tengah dinamika perubahan industri yang semakin cepat. Inisiatif ini dibangun di atas tiga pilar utama yang saling terintegrasi, yaitu pengembangan kompetensi masa depan, penguatan tenaga kerja yang agile dan berbasis digital, serta pembentukan organisasi yang berlandaskan budaya kerja yang kuat. Ketiga pilar ini menjadi fondasi dalam menciptakan SDM yang tidak hanya kompeten, tetapi juga adaptif dan berorientasi pada kinerja berkelanjutan.

Pada pilar *Future Skills Development* (GRI 404-2 | ESG: S), PELNI Services secara konsisten mendorong peningkatan kapabilitas karyawan melalui program pengembangan kompetensi yang terstruktur, mencakup aspek digital, teknis, dan kepemimpinan. Inisiatif ini diarahkan untuk menjawab kebutuhan masa depan, termasuk transformasi digital dan perubahan model bisnis. Melalui pelatihan berbasis kebutuhan *(needs-*

Human Capital Transformation

The year 2025 marked an important phase in PELNI Services' human capital transformation journey towards becoming a modern, adaptive, competitive, and sustainable organisation. Human capital is no longer viewed merely as a supporting function, but has evolved into a key driver of corporate value creation. (GRI 3-3 | ESG: S, G)

Amid an increasingly digital, competitive, and sustainability-driven business environment, PELNI Services firmly believes that the future success of the Company will be determined by the quality of the people who drive it. Accordingly, all human capital strategies are focused on strengthening future capabilities, transforming workplace culture, and integrating ESG principles throughout the employee lifecycle. (GRI 2-7, 3-3 | ESG: S, G)

This approach positions human capital not merely as an asset, but as an engine of transformation that creates long-term value for the Company and its stakeholders. (GRI 2-23 | ESG: S, G)

Strategic Priorities

The Company's human capital transformation agenda is centred on three strategic priorities:
- *Strengthening a Future Skills Workforce*
- *End-to-End Digitalisation of HR Systems*
- *Enhancing Employee Experience*

The Human Capital Transformation programme of PT Pelita Indonesia Djaya (PELNI Services) in 2025 was designed as a strategic initiative to strengthen the Company's competitiveness amid rapidly evolving industry dynamics. The programme is built upon three integrated pillars: future skills development, the creation of an agile and digitally enabled workforce, and the establishment of an organisation supported by a strong corporate culture. Together, these pillars provide the foundation for developing a workforce that is not only highly competent but also adaptive and committed to sustainable performance.

Future Skills Development (GRI 404-2 | ESG: S)
Under the Future Skills Development pillar, PELNI Services continued to strengthen employee capabilities through structured competency development programmes covering digital, technical, and leadership skills. These initiatives are designed to address future business requirements, including digital transformation and evolving business models.

based training), pengembangan kepemimpinan, serta program pembelajaran berkelanjutan, perusahaan memastikan bahwa setiap individu memiliki kesiapan untuk berkontribusi secara optimal dalam menghadapi tantangan industri yang terus berkembang.

Selanjutnya, pada pilar *Agile & Digital Workforce* (GRI 2-7 | ESG: G), perusahaan mengakselerasi implementasi ekosistem SDM berbasis digital melalui pemanfaatan *Human Resources Information System (HRIS)*, data *analytics*, serta otomatisasi proses kerja. Transformasi ini tidak hanya meningkatkan efisiensi operasional, tetapi juga memperkuat akurasi dan kecepatan dalam pengambilan keputusan berbasis data *(data-driven decision making)*. Dengan pendekatan ini, PELNI Services mampu menciptakan lingkungan kerja yang lebih responsif, fleksibel, dan selaras dengan kebutuhan organisasi modern.

Adapun pada pilar *Culture-Driven Organization* (GRI 2-29 | ESG: S, G), PELNI Services menempatkan budaya kerja sebagai elemen kunci dalam mendukung keberhasilan transformasi. Penguatan nilai "PELNI Services *Values in Action*" dilakukan secara berkelanjutan untuk membentuk perilaku organisasi yang adaptif, kolaboratif, dan berintegritas.

Internalisasi nilai ini diimplementasikan melalui berbagai program *engagement*, komunikasi internal, serta integrasi dalam sistem manajemen kinerja. Dengan demikian, budaya perusahaan tidak hanya menjadi identitas, tetapi juga penggerak utama dalam mencapai kinerja unggul dan keberlanjutan bisnis.

Secara keseluruhan, transformasi SDM PELNI Services tahun 2025 mencerminkan komitmen perusahaan dalam membangun organisasi yang tangguh, inovatif, dan berdaya saing tinggi. Melalui integrasi ketiga pilar tersebut, perusahaan optimistis dapat menciptakan nilai tambah yang berkelanjutan bagi seluruh pemangku kepentingan serta mendukung pertumbuhan bisnis jangka panjang.

Through needs-based training programmes, leadership development initiatives, and continuous learning opportunities, the Company ensures that every employee is equipped with the knowledge, skills, and capabilities required to contribute effectively in an increasingly dynamic and competitive industry environment.

Agile & Digital Workforce (GRI 2-7 | ESG: G)
Under the Agile & Digital Workforce pillar, the Company accelerated the implementation of a digital human capital ecosystem through the utilisation of a Human Resources Information System (HRIS), data analytics, and the automation of work processes. This transformation not only improved operational efficiency but also enhanced the accuracy and speed of data-driven decision-making.
Through this approach, PELNI Services has been able to foster a more responsive, flexible, and agile working environment that is aligned with the evolving needs of a modern organisation.

Culture-Driven Organization (GRI 2-29 | ESG: S, G)
Under the Culture-Driven Organization pillar, PELNI Services recognises corporate culture as a key enabler of successful transformation. The Company continuously reinforces its "PELNI Services Values in Action" initiative to cultivate an organisational culture that is adaptive, collaborative, and founded upon integrity.

The internalisation of these values is carried out through various employee engagement programmes, internal communication initiatives, and integration into the performance management system. As a result, the Company's culture serves not only as its organisational identity but also as a primary driver in achieving operational excellence and long-term business sustainability.

Overall, PELNI Services' human capital transformation in 2025 reflects the Company's commitment to building a resilient, innovative, and highly competitive organisation. Through the integration of these three strategic pillars, the Company remains confident in its ability to create sustainable value for all stakeholders while supporting long-term business growth and organisational excellence.

Pengelolaan SDM

PT Pelita Indonesia Djaya (PELNI Services) menempatkan Sumber Daya Manusia sebagai aset strategis utama dalam mendukung keberlanjutan bisnis dan pencapaian kinerja perusahaan. Pengelolaan SDM tahun 2025 difokuskan pada transformasi kapabilitas, digitalisasi proses HR, penguatan budaya kerja unggul, serta penerapan prinsip *Environmental, Social, and Governance (ESG)* secara konsisten dalam seluruh aspek ketenagakerjaan.

PELNI Services berkomitmen menciptakan lingkungan kerja yang inklusif, produktif, dan berorientasi pada kinerja melalui sistem rekrutmen berbasis kompetensi, pengembangan talenta berkelanjutan, serta sistem remunerasi yang kompetitif dan berkeadilan.
(GRI 2-7, 2-8 | ESG: S, G)

Strategi dan Kebijakan SDM

Strategi SDM PELNI Services 2025 diselaraskan dengan transformasi bisnis perusahaan yang berorientasi pada digitalisasi, efisiensi operasional, dan keberlanjutan jangka panjang. (GRI 2-22, 2-23 | ESG: G, S)

Kebijakan SDM diterapkan secara adil, transparan, dan bebas diskriminasi dengan menjunjung tinggi prinsip kesetaraan kesempatan kerja tanpa membedakan gender, agama, maupun latar belakang lainnya. (GRI 405-1, 406-1 | ESG: S, G)

ROADMAP PENGEMBANGAN SDM

Roadmap SDM 2025 disusun berbasis *workforce planning* yang mencakup analisis beban kerja, proyeksi kebutuhan organisasi, serta strategi suksesi jabatan untuk menjaga keberlanjutan operasional perusahaan. (GRI 401-1 | ESG: G, S)

Perencanaan SDM didukung oleh sistem HR digital (HRIS) untuk meningkatkan akurasi data, efisiensi proses, serta pengambilan keputusan berbasis data. (GRI 2-7 | ESG: G)

Human Capital Management

PT Pelita Indonesia Djaya (PELNI Services) regards human capital as a key strategic asset in supporting business sustainability and achieving the Company's performance objectives. Human capital management throughout 2025 was focused on capability transformation, the digitalisation of HR processes, the strengthening of a high-performance culture, and the consistent implementation of Environmental, Social, and Governance (ESG) principles across all aspects of employment practices.

PELNI Services is committed to fostering an inclusive, productive, and performance-driven working environment through competency-based recruitment practices, sustainable talent development programmes, and a remuneration system that is both competitive and equitable. (GRI 2-7, 2-8 | ESG: S, G)

Human Capital Strategy and Policies

PELNI Services' human capital strategy for 2025 was aligned with the Company's business transformation agenda, which focuses on digitalisation, operational efficiency, and long-term sustainability. (GRI 2-22, 2-23 | ESG: G, S)

Human capital policies are implemented fairly, transparently, and without discrimination, while upholding the principle of equal employment opportunities regardless of gender, religion, or any other background. (GRI 405-1, 406-1 | ESG: S, G)

Human Capital Development Roadmap

The 2025 Human Capital Roadmap was developed based on a comprehensive workforce planning approach encompassing workload analysis, organisational workforce projections, and succession planning strategies to ensure the continuity and sustainability of the Company's operations. (GRI 401-1 | ESG: G, S)

Human capital planning is supported by a digital Human Resources Information System (HRIS), which enhances data accuracy, improves process efficiency, and facilitates data-driven decision-making. (GRI 2-7 | ESG: G)

NO.	INISIATIF STRATEGIS GRAND DESIGN SDM PELNI Services *PELNI Services HR Grand Design Strategic Initiative*	Fase 1 ***Integrated HC Operating Model for Center of Excellence*** 2026 **Fondasi kinerja yang kuat melalui transformasi budaya dan cara kerja**
1.	Implementasi *Core Values* dan Budaya Kerja Pelni Services *Implementation of Pelni Services' Core Values and Work Culture*	1. *Program in house training* budaya kerja terintegrasi / *Integrated in-house work culture training program* 2. *Tools* Pengukuran Budaya Kerja *Work Culture Measurement Tools*
2.	Re-desain organisasi yang berorientasi bisnis dengan akuntabilitas yang jelas di setiap posisi / *Business-oriented organizational redesign with clear accountability for each position*	*Monitoring* dan evaluasi berkelanjutan *Ongoing Monitoring and Evaluation*
3.	*Job design* berdasarkan RASCI Matrix *Job design based on the RASCI Matrix*	*Job Evaluation* / *Job Evaluation*
4.	Implementasi kamus kompetensi perilaku & teknis dalam pengelolaan HC / *Implementation of a behavioral and technical competency dictionary in Human Resources (HC) management*	Penyusunan kamus kompetensi teknis & *tools* pengukuran / *Development of a technical competency dictionary and measurement tools*
5.	Penyusunan *learning journey* & pengembangan kapabilitas organisasi secara berkelanjutan / *Development of a learning journey and continuous organizational capability development*	1. Pengembangan LMS / *LMS Development* 2. Penguatan *coaching & mentoring* *Strengthening coaching and mentoring*
6.	Penentuan standar formasi dan perhitungan tenaga kerja untuk memastikan produktivitas / *Determination of formation standards and workforce calculations to ensure productivity*	Monitoring dan evaluasi berkelanjutan *Ongoing Monitoring and Evaluation*
7.	Penyempurnaan proses rekrutmen & seleksi untuk memastikan pemenuhan SDM sesuai kualifikasi jabatan / *Improvement of the recruitment and selection process to ensure human resources meet job qualifications*	*Talent pooling applicant* di *website* & terintegrasi di HCIS / *Applicant talent pooling on the website and integrated into HCIS*
8.	Penyusunan sistem karir yang mendukung pengembangan karir dan *engagement* pegawai / *Development of a career system that supports career development and employee engagement*	Desain *tools* karir terintegrasi *Integrated career tool design*
9.	Penyusunan kebijakan *succession planning* dan *talent pool* untuk menyiapkan *future leader* / *Development of a succession planning policy and talent pool to prepare future leaders*	*Monitoring* dan evaluasi berkelanjutan *Ongoing Monitoring and Evaluation*
10.	*Alignment* KPI serta program peningkatan *awareness* seluruh pegawai dalam pengisian *goal settings* / *Alignment of KPIs and awareness programs for all employees in completing goal settings*	Implementasi Penilaian KPI Individu *Individual KPI Assessment Implementation*
11.	Penyempurnaan desain remunerasi dengan *benchmark* pada *leading practice* / *Improvement of remuneration design with benchmarks based on leading practices*	Penyesuaian remunerasi karyawan *Employee Remuneration Adjustments*
12.	Implementasi secara digital melalui fitur HCIS *Digital implementation through the HCIS feature*	HCIS Tahap 3 (LMS) / *HCIS Phase 3 (LMS)*
13.	Penguatan fungsi dan kapabilitas HC sebagai *partner* strategis *Strengthening the function and capabilities of Human Resources (HC) as a strategic partner*	Implementasi integrasi HC Pelni Grup (PIC khusus untuk HC BP) / *Integration of Pelni Group's HC (specific PIC for HC BP)*

Profil Sumber Daya Kami
Our Resources Profile

KATEGORI / *Category*	JUMLAH KARYAWAN / *Number of Employees*		
	2023	2024	2025
Berdasarkan Jenis Kelamin / *By Gender*			
- Laki-laki / *Male*	100	101	113
- Perempuan / *Female*	41	46	51
TOTAL	141	147	164
Berdasarkan Status Kerja / *By Employment Status*			
- Organik / *Organic*	68	75	91
- Non-organik / *Non-organic*	73	72	73
TOTAL	141	147	164
Berdasarkan Usia / *By Age*			
- <30 tahun / *<30 years*	43	60	70
- 30–50 tahun / *30–50 tahun*	74	68	77
- >50 tahun / *>50 tahun*	24	19	17
TOTAL	141	147	164

Komposisi Karyawan Berdasarkan Jenis Kelamin
Employee Composition by Gender

URAIAN / *Description*	2023	2024	2025
Laki-laki / *Female*	100	101	113
Perempuan / *Male*	41	46	51
JUMLAH / *TOTAL*	**141**	**147**	**164**

Komposisi Karyawan Berdasarkan Usia
Employee Composition Based on Age

No.	RANGE UMUR / *Age Range*	2023	2024	2025
1.	16-20 tahun	0	1	1
2.	21-25 tahun	11	21	28
3.	26-30 tahun	32	38	39
4.	31-35 tahun	34	32	34
5.	36-40 tahun	16	17	18
6.	41-45 tahun	16	10	18
7.	46-50 tahun	8	9	9
8.	51-55 tahun	13	11	12
9.	56<	11	8	5
	JUMLAH / *TOTAL*	**141**	**147**	**164**

Komposisi Karyawan Berdasarkan Tingkat Pendidikan
Employee Composition Based on Education Level

PENDIDIKAN / *Education*	2023	2024	2025
S2 / *Master's Degree*	4	7	9
S1 / *Bachelor's Degree*	69	97	97
Akademi / *Academy*	10	12	17
SMA/SMK / *Senior High/Vocational School*	54	29	39
SD/SMP / *Elementary/Junior High School*	4	2	2
JUMLAH / *TOTAL*	**141**	**147**	**164**

Komposisi Karyawan Berdasarkan Status Ketenagakerjaan
Employee Composition Based on Employment Status

URAIAN / *Description*	2023	2024	2025
Organik / *Organic*	68	75	91
Non-Organic / *Non-Organic*	73	72	73
JUMLAH / *TOTAL*	**141**	**147**	**164**

Komposisi Karyawan Berdasarkan Jenjang Jabatan
Employee Composition Based on Job Level

No.	JENJANG JABATAN / *Job Level*	2023	2024	2025
1.	Kepala SPI / *Head of SPI*	1	1	1
2.	Vice President / *Vice President*	5	5	6
	Manager & Plt. Manager /	12	11	15
3.	*Manager & Plt. Manager*			
4.	Asisten Manager / *Assistant Manager*	9	8	10
5.	Staff / *Staff*	90	101	114
	Staff Penunjang / *Support Staff*	24	21	18
	JUMLAH / *TOTAL*	**141**	**147**	**164**

Komposisi Karyawan Berdasarkan Divisi
Employee Composition Based on Division

DIVISI / *Division*	JUMLAH KARYAWAN / *Number of Employees*			TOTAL KARYAWAN / *Total Employees*
	2023	2024	2025	
SPI / *SPI*	3	4	4	11
Pengadaan / *Procurement*	36	40	43	119
Perbekalan & Perlengkapan / *Supplies & Equipment*	12	15	15	42
Jasa dan Pemeliharaan / *Services & Maintenance*	34	27	29	90
Perbaikan Kapal / *Ship Repair*			9	9
SDM, Umum & TI / *HR, General & IT*	37	37	39	113
Keuangan & Manajemen Risiko / *Finance & Risk Management*	18	21	23	62
Pemasaran & Pengembangan Strategis / *Marketing & Strategic Development*	1	3	2	6
JUMLAH / *TOTAL*	**141**	**147**	**164**	**452**

STRATEGI MANAJEMEN SUMBER DAYA MANUSIA

PELNI Services memandang Sumber Daya Manusia (SDM) sebagai salah satu Pemangku Kepentingan yang memiliki peran kunci bagi kesuksesan dan keberlanjutan perusahaan serta memandang SDM sebagai mitra strategis dalam menjalankan usaha. Oleh karenanya PELNI Services senantiasa berupaya mengelola dan meningkatkan kompetensi serta menciptakan lingkungan kerja kondusif untuk memastikan kinerja SDM yang optimal, efisien dan produktif.

Strategi pengelolaan SDM yang diterapkan PELNI Services merupakan *alignment* terhadap visi dan misi, strategi serta budaya perusahaan. Untuk itu, PELNI Services melakukan serangkaian upaya yang berkesinambungan dan terarah dalam melakukan program pengembangan SDM. Untuk mempertahankan kesinambungan dalam pengembangan organisasi, PELNI Services menerapkan pengelolaan SDM melalui strategi-strategi peningkatan kualitas SDM PELNI Services sebagai berikut,

1. Proses rekrutmen yang selektif baik yang bersifat *replacement* maupun pengisian posisi-posisi *vacant* sesuai dengan kebutuhan.
2. Program pendidikan, pelatihan, dan pengembangan pegawai melalui berbagai program baik *in-house* maupun *public training* seiring dengan perkembangan bisnis dan *volume* usaha Perusahaan.

Human Resources Management Strategy

PELNI Services views Human Resources (HR) as one of the Stakeholders that has a key role for the success and sustainability of the company and views HR as a strategic partner in running the business.
Therefore, PELNI Services always strives to manage and improve competence and create a conducive work environment to ensure optimal, efficient and productive HR performance.

The HR management strategy implemented by PELNI Services is an alignment with the vision and mission, strategy and corporate culture. For this reason, PELNI Services makes a series of continuous and directed efforts in conducting HR development programmes. To maintain continuity in organisational development, PELNI Services implements HR management through strategies to improve the quality of PELNI Services's human resources as follows,

1. *Selective recruitment process, both replacement and filling vacant positions as needed.*
2. *Employee education, training and development programmes through various in-house and public training programmes in line with the Company's business development and business volume.*

3. Proses rotasi, mutasi dan promosi pegawai sesuai dengan kebutuhan dan pengembangan organisasi Perusahaan sekaligus sebagai jenjang karir pegawai.
4. Pemeliharaan kesehatan dan kesejahteraan pegawai secara terus menerus seiring dengan pencapaian dan perkembangan bisnis dan usaha Perusahaan.
5. Penerapan peraturan internal sebagai panduan Perusahaan dan pegawai agar terjalin hubungan yang baik,harmonis dan dinamis.

Dalam rangka pengembangan bisnis dan usaha serta produktivitas, PELNI Services secara terus menerus dan berkesinambungan berusaha menciptakan suasana kerja yang kondusif serta memberikan kesempatan bagi pegawai dalam meningkatkan pengetahuan, wawasan, keterampilan dan kemampuan.

REKRUTMEN DAN SELEKSI

Proses rekrutmen tahun 2025 dilakukan secara berbasis kompetensi dengan prinsip transparansi, objektivitas, dan non-diskriminasi melalui sistem seleksi digital. (GRI 401-1, 405-1 | ESG: S, G)

Perusahaan juga memperkuat strategi pengembangan tenaga kerja lokal untuk mendukung pemberdayaan masyarakat di wilayah operasional. (GRI 202-2 | ESG: S)

3. *Process of rotation, mutation and promotion of employees in accordance with the needs and development of the Company's organisation as well as the career path of employees.*
4. *Continuous maintenance of employee health and welfare in line with the achievements and development of the Company's business and business.*
5. *Implementation of internal regulations as a guide for the Company and employees to establish a good, harmonious and dynamic relationship.*

In the context of business and business development as well as productivity, PELNI Services continuously and continuously strives to create a conducive working atmosphere and provide opportunities for employees to improve their knowledge, insight, skills and abilities.

Recruitment and Selection

The 2025 recruitment process will be competency-based, based on the principles of transparency, objectivity, and non-discrimination, through a digital selection system. (GRI 401-1, 405-1 | ESG: S, G)

The company is also strengthening its local workforce development strategy to support community empowerment in its operational areas. (GRI 202-2 | ESG: S)

INDIKATOR / *Indicator*	2023	2024	2025
Karyawan Baru Diangkat / *New Employee Appointed*	22	28	22
Rasio Karyawan Baru / *New Employee Ratio*	9%	11%	13%
Rasio Perekrutan Lokal / *Local Hiring Ratio*	60%	68%	64%

* Perekrutan lokal merujuk pada karyawan yang berasal dari wilayah operasional perusahaan. / *Local recruitment refers to employees who come from the company's operational area.*

PENGEMBANGAN KOMPETENSI

PELNI Services melaksanakan program pengembangan kompetensi melalui pelatihan teknis, sertifikasi, kepemimpinan, dan *soft skills* berbasis kebutuhan bisnis perusahaan. (GRI 404-1 | ESG: S)

Pembelajaran dilakukan melalui pendekatan *hybrid learning* (*offline* dan *digital platform*) untuk meningkatkan fleksibilitas dan efektivitas pengembangan SDM. (GRI 404-2 | ESG: S)

Competency Development

PELNI Services implements competency development programs through technical training, certification, leadership development, and soft skills training based on the company's business needs. (GRI 404-1 | ESG: S)

Learning is conducted through a hybrid learning approach (offline and digital platforms) to increase the flexibility and effectiveness of human resource development. (GRI 404-2 | ESG: S)

Data Pengembangan Kompetensi Karyawan 2025 /
Employee Competency Development Data 2025

NO.	JENIS PELATIHAN / *Type of Training*	PROGRAM / *Programe*	TANGGAL PELAKSANAAN / *Implementation date*	JUMLAH PESERTA / *Number of participants*
1.	Diklat Budaya Kerja / *Work Culture Training*	Program Pengembangan Tim Counterpart Budaya Tahun 2025 *(Ambidextrous Leadership)* / *Program Pengembangan Tim Counterpart Budaya Tahun 2025 (Ambidextrous Leadership)*	17 - 18 Febuari 2025	1
2.		Program Pengembangan Tim *Counterpart* Budaya Tahun 2025 (Pembekalan *Change Coordinator*) / *Program Pengembangan Tim Counterpart Budaya Tahun 2025 (Pembekalan Change Coordinator)*	24 - 25 April 2025	1
3.		Program Pengembangan Tim *Counterpart* Budaya Tahun 2025 (Pembekalan *Change Agent*) / *Program Pengembangan Tim Counterpart Budaya Tahun 2025 (Pembekalan Change Agent)*	08 - 09 Mei 2025	1
4.		Pelatihan Budaya Organisasi Tahun 2025 / *Pelatihan Budaya Organisasi Tahun 2025*	27 - 28 November 2025	28
		Sertifikasi / *Certification:*		
5.	Diklat Pengayaan / *Enrichment Training*	Ahli K3 Umum Kemnaker / *Ministry of Manpower General OHS Expert*	09 - 21 Juni 2025	1
6.		Sertifikasi Audit Operasional dan Asesmen (ACCIA) / *Operational Audit and Assessment Certification (ACCIA)*	07 - 14 Juli 2025	1
7.		Pelatihan Legal Drafting dan Sertifikasi Ahli Perancang Kontrak *(Certified Contract Drafter)* / *Legal Drafting Training and Certified Contract Drafter Certification*	29 - 31 Juli, 1 & 3 September 2025	1
8.		*Certified Procurement Officer (CPOf)* / *Certified Procurement Officer (CPOf)*	11 - 29 Agustus 2025	1
9.		*Certified Internal Audit Leaders Training and Certification* / *Certified Internal Audit Leaders Training and Certification*	06 - 08 Agustus 2025	1
10.		*Compliance Management Fundamentals with Certified Compliance Professional (CCP) Certification*	19 - 22 Agustus 2025	1
11.		*QRMA*	16 - 19 September 2025	1
12.		Pendidikan Sertifikasi Auditor Hukum Indonesia angkatan 155 / *Indonesian Legal Auditor Certification Training Class 155*	13 - 17 Oktober 2025	1
13.		*ERM Implementation (with QRMP Certifications)*	14 - 17 Oktober 2025	1
14.		*Cobit 2019 Foundation*	16 - 17 Oktober 2025	1
15.		QIA Tingkat Dasar	20 - 25 Oktober 2025	1
16.		*QCRO Training and Certification*	22 - 24 Oktober 2025	1
17.		QIA Tingkat Manajerial	27 Oktober - 03 November 2025	1
18.		Ahli K3 Umum Kemnaker / *Ministry of Manpower General OHS Expert*	05 - 18 November 2025	1
19.		Teknisi K3 Ruang Terbatas Sertifikasi Kemnaker / *Ministry of Manpower Certified Confined Space OHS Technician*	10 - 14 November 2025	1
20.		*Certified Human Resource Manager*	11 - 14 & 21 November 2025	1
21.		*Certified Procurement Strategiest*	08 - 19 Desember 2025	1
22.		*Certified Business Analysis Professional*	26 Desember 2025	1

Data Pengembangan Kompetensi Karyawan 2025 /
Employee Competency Development Data 2025

NO.	JENIS PELATIHAN / *Type of Training*	PROGRAM / *Programe*	TANGGAL PELAKSANAAN / *Implementation date*	JUMLAH PESERTA / *Number of participants*
		***Training / Workshop* / Seminar:**		
23		Pelatihan Penerapan PPh Pasal 21 dengan Sistem *Coretax*	13 - 14 Januari 2025	1
24		*Learning Impact Evaluation*	18 - 19 Februari 2025	2
25		*Webinar Unlocking Business Potential: Leveraging Smart Supply Chain For Growth*	12 Februari 2025	3
26		Pelatihan SAK For Professional / *SAK Training for Professionals*	13 Februari - 10 Mei 2025	1
27		Training SAP B1 / *SAP B1 Training*	18 Februari 2025	1
28		*Workshop Risk Management ISO 31000:2018* dan Implementasi RMIS Tahun 2025 / *Workshop on Risk Management ISO 31000:2018 and RMIS Implementation in 2025*	25 - 27 Februari 2025	2
29		*Financial Statement Analysis*	12 - 13 Maret 2025	1
30		*Talkshow* Hari Kartini / *Kartini Day Talk Show*	25 April 2025	All
31		*Workshop* Berkolaborasi dengan AI: Membangun Aplikasi HR dengan Agentic AI / *Workshop on Collaborating with AI: Building HR Applications with Agentic AI*	26 April 2025	1
32		Training Dasar Emisi Gas Rumah Kaca / *Greenhouse Gas Emissions Basics Training*	08 Mei 2025	2
33		Perpajakan untuk HRD / *Taxation for HR*	20 – 22 Mei 2025	1
34		*Tropical Basic Offshore Safety Induction and Emergency Training*	12 Juni 2025	1
35	Diklat Pengayaan / *Enrichment Training*	Pelatihan Pembahasan Penyesuaian Perubahan ISO 3700:2016 menjadi ISO 37001:2025 dan Pelatihan Sistem Manajemen Kepatuhan ISO 37301:2021 / *Training on Adjusting Changes from ISO 3700:2016 to ISO 37001:2025 and Training on Compliance Management Systems ISO 37301:2021*	13 - 14 Juni 2025	3
36		*Seminar Simplify Planning and Finance for Agile Consumer Product Business*	03 Juli 2025	2
37		*Cash Flow dan Treasury Management*	09 - 11 Juli 2025	1
38		*CFO Talks & Seminar Respectful Workplace Policy (RWP)* "Kerja Asik, tanpa Toxic" / *CFO Talks & Seminars Respectful Workplace Policy (RWP) "Fun Work, Without Toxic Things"*	17 Juli 2025	10
39		Webinar Finance for Non-Finance "Dasar-dasar Keuangan untuk Pegawai Non-Finansial" / *Finance for Non-Finance Webinar "Finance Basics for Non-Finance Employees"*	22 Juli 2025	All
40		*Future of Work Summit 2025 "Transforming Work, Empowering People"*	24 Juli 2025	5
41		Pelatihan *Basic PenTest/ Ethical Hacking* / *Basic Pentesting/Ethical Hacking Training*	28 - 29 Juli 2025	1
42		*Training ISO 22000:2018 Food Safety Management System*	30 -31 Juli 2025	All
43		*Purchasing Management*	13 - 14 Agustus 2025	1
44		Pelatihan *Creating Value Through Risk-Based Planning:* Persiapan Penyusunan RKAP Tahun 2026 Berbasis Risiko / *Creating Value Through Risk-Based Planning Training: Preparing for the Preparation of a Risk-Based 2026 RKAP*	19 - 20 Agustus 2025	5

NO.	JENIS PELATIHAN / *Type of Training*	PROGRAM / *Programe*	TANGGAL PELAKSANAAN / *Implementation date*	JUMLAH PESERTA / *Number of participants*
45		*Public Speaking Mastery*	30 - 31 Agustus 2025	1
46		Pendidikan Khusus Profesi Advokat (PKPA) / *Special Education for the Advocate Profession (PKPA)*	06 - 28 September 2025	1
47		*DevOps*	08 - 11 September 2025	1
48		Pelatihan Perpajakan "PPh Badan Coretax Implementation" / *Tax Training "Corporate Income Tax Coretax Implementation"*	17 - 18 September 2025	1
49		Kompetensi dan Perilaku (Mengoptimalkan *Performance* Appraisal Karyawan) / *Competencies and Behavior (Optimizing Employee Performance Appraisals)*	18 - 19 September 2025	7
50		*Brevet A&B*	20 September 2025 - 24 Januari 2026	1
51		Implikasi Akuntansi, Aktuaria & Pajak atas Penerapan Imbalan Kerja sesuai PSAK 219 / *Accounting, Actuarial, and Tax Implications of the Implementation of Employee Benefits in Accordance with PSAK 219*	14 - 15 Oktober 2025	2
52		*Workshop Public Speaking* dan Dasar-Dasar MC Tahun 2025 / *Public Speaking and MC Fundamentals Workshop for 2025*	07 Oktober 2025	11
53		*Webinar Fraud Control Reinvented:* Integrasi ISO 37001, ISO 37301 & ISO 37003 untuk sistem *antifraud* yang tangguh / *Fraud Control Reinvented Webinar: Integration of ISO 37001, ISO 37301, and ISO 37003 for a Robust Antifraud System*	16 Oktober 2025	8
54		*In-House Training* Penerapan PSAK 118 dan PSPK / *In-House Training on the Implementation of PSAK 118 and PSPK*	30 - 31 Oktober 2025	3
55	Diklat Pengayaan / *Enrichment Training*	*Training Self-Assessment IT Maturity Level* PT PELNI (Persero) Tahun 2025 / *IT Maturity Level Self-Assessment Training for PT PELNI (Persero) for 2025*	07 November 2025	3
56		*Workshop* Penyusunan HR Masterplan PT PELNI (Persero) / *HR Masterplan Development Workshop for PT PELNI (Persero)*	13 November 2025	3
57		*Company Strategic Planning*	19 November - 10 Desember 2025	1
58		*Negotiation Skills*	25 - 26 November 2025	3
59		PSAK 118: Penyajian dan Pengungkapan dalam Laporan Keuangan / *PSAK 118: Presentation and Disclosure in Financial Statements*	27 November 2025	2
60		*Financial Modeling For Feasibility Study*	02- 04 Desember 2025	1
61		Webinar Legal For Non Legal / *Legal for Non-Legal Webinar*	04 Desember 2025	All
62		Pelatihan *Enterprise Architecture dan Data Governance (EADG)* PT PELNI (Persero) Tahun 2025 / *PT PELNI (Persero) Enterprise Architecture and Data Governance (EADG) Training 2025*	08 - 09 Desember 2025	4
63		*Project Management*	09 - 11 Desember 2025	2
64		*Training Wazuh* / *Wazuh Training*	15 - 18 Desember 2025	1
65		*Finance Officer Professional Training*	13 - 21 Desember 2025	1
66		*General Affair Professional Training*	15 - 23 Desember 2025	1
67		*Document Control Management Based on ISO*	18 - 19 Desember 2025	2
68		*Creative Negotiation Skills*	22 Desember 2025	3
69		*Inhouse Training Warehouse Management Tahun 2025*	29 - 30 Desember 2025	27

Data Pengembangan Kompetensi Karyawan 2025 /
Employee Competency Development Data 2025

NO.	JENIS PELATIHAN / *Type of Training*	PROGRAM / *Programe*	TANGGAL PELAKSANAAN / *Implementation date*	JUMLAH PESERTA / *Number of participants*
70	Pelatihan Penjenjangan/ *Grading Training*	Diklat Tingkat Lanjut Angkatan XVII Tahun 2025 / *Advanced Training, Batch 17, 2025*	07 - 11 Juli 2025	2
71		Strategic Leadership Development Program (SLDP) / *Strategic Leadership Development Program (SLDP)*	Agustus - Desember 2025	3
72		Diklat Managerial Tingkat Madya Angkatan XVII Tahun 2025 / *Middle Managerial Training, Batch 17, 2025*	06 - 30 Oktober 2025	2
73		Diklat Managerial Tingkat Muda Angkatan XIX Tahun 2025 / *Junior Managerial Training, Batch 19, 2025*	13 Oktober - 06 November 2025	2

Jam Pelatihan / *Training Hours*

JENIS PELATIHAN / *Type of Training*	JUMLAH PELATIHAN / *Number of Trainings*	JUMLAH PESERTA / *Number of participants*	JUMLAH JP / *JP Amount*	JP / PESERTA *JP / PARTICIPANT*
Pelatihan Penjenjangan / *Leveling Training*	4	9	232	25.78
Diklat Pengayaan / *Enrichment Training*	65	141	1636	11.60
Diklat Budaya Kerja / *Work Culture Training*	4	31	64	2.06
JUMLAH / *TOTAL*	**73**	**181**	**1932 Jam / *hours***	**13.15 Jam / *hours***

Kesempatan yang Sama dan Hak Kesetaraan atas Jenjang Karier dan Pengembangan Potensi

Perusahaan menjunjung tinggi prinsip kesetaraan dan non-diskriminasi dalam seluruh aspek pengelolaan sumber daya manusia, termasuk dalam pemberian kesempatan untuk mengembangkan potensi dan meniti jenjang karier. Setiap karyawan memiliki hak yang sama untuk memperoleh peluang pengembangan diri, peningkatan kompetensi, serta akses terhadap promosi dan pengembangan karier berdasarkan kualifikasi, kompetensi, integritas, dan kinerja yang ditunjukkan.

Penerapan prinsip kesetaraan tersebut menjadi bagian dari komitmen Perusahaan dalam menciptakan lingkungan kerja yang inklusif, profesional, dan menghargai keberagaman. Perusahaan tidak membedakan kesempatan pengembangan karier berdasarkan gender, usia, suku, agama, latar belakang sosial, maupun kondisi lainnya yang tidak berkaitan dengan kemampuan dan kontribusi karyawan terhadap perusahaan.

Equal Opportunity and Equal Rights in Career Advancement and Talent Development

The Company upholds the principles of equality and non-discrimination across all aspects of human capital management, including the provision of opportunities for personal development and career advancement. Every employee is afforded equal access to self-development opportunities, competency enhancement programmes, career progression, and promotion opportunities based on qualifications, competencies, integrity, and demonstrated performance.

The implementation of these principles forms an integral part of the Company's commitment to fostering an inclusive, professional, and diverse workplace. The Company does not differentiate career development opportunities on the basis of gender, age, ethnicity, religion, social background, or any other factors unrelated to an employee's capabilities, performance, and contribution to the organisation.

Untuk mendukung pengembangan potensi secara berkelanjutan, Perusahaan menyediakan berbagai program peningkatan kompetensi yang dapat diakses oleh seluruh karyawan sesuai kebutuhan organisasi dan rencana pengembangan individu. Program tersebut meliputi pelatihan teknis, pengembangan kompetensi manajerial, sertifikasi profesi, pembelajaran berbasis pengalaman kerja, hingga penugasan khusus yang dirancang untuk memperluas wawasan dan meningkatkan kemampuan karyawan.

To support continuous talent development, the Company provides a wide range of competency enhancement programmes that are accessible to all employees in accordance with organisational requirements and individual development plans. These programmes include technical training, managerial competency development, professional certification programmes, experiential learning opportunities, and special assignments designed to broaden employees' perspectives and strengthen their capabilities.

Perusahaan juga menerapkan sistem pengelolaan karier yang transparan dan objektif melalui evaluasi kinerja secara berkala. Hasil evaluasi tersebut menjadi dasar dalam menentukan kebutuhan pengembangan kompetensi, peluang promosi, rotasi jabatan, maupun penugasan strategis lainnya. Dengan demikian, setiap keputusan terkait pengembangan karier dilakukan secara adil dan berdasarkan merit system yang mengutamakan prestasi serta kemampuan individu.

The Company also implements a transparent and objective career management system through periodic performance evaluations. The results of these evaluations serve as the basis for determining competency development needs, promotion opportunities, job rotations, and other strategic assignments. Accordingly, all career development decisions are made fairly and in accordance with a merit-based system that prioritises individual performance, achievement, and capability.

Selain memberikan kesempatan untuk berkembang dalam jalur karier struktural, Perusahaan juga membuka ruang bagi karyawan untuk memperluas kompetensi melalui mobilitas lintas fungsi dan lintas unit kerja. Pendekatan ini memungkinkan karyawan memperoleh pengalaman yang lebih beragam sekaligus meningkatkan kesiapan mereka dalam menghadapi tantangan dan kebutuhan bisnis yang terus berkembang.

In addition to providing opportunities for advancement through formal career pathways, the Company also encourages employees to broaden their competencies through cross-functional and cross-departmental mobility programmes. This approach enables employees to gain diverse professional experiences while enhancing their readiness to respond to evolving business challenges and organisational requirements.

Melalui penerapan prinsip kesempatan yang sama dan hak kesetaraan atas jenjang karier serta pengembangan potensi, Perusahaan berupaya membangun budaya kerja yang mendorong setiap individu untuk tumbuh, berkontribusi secara optimal, dan mencapai pengembangan karier yang berkelanjutan sejalan dengan tujuan dan pertumbuhan Perusahaan.

Through the consistent implementation of equal opportunity and equal rights in career advancement and talent development, the Company strives to foster a workplace culture that empowers every individual to grow, contribute optimally, and achieve sustainable career progression in line with the Company's objectives and long-term growth aspirations.

Lingkungan Bekerja yang Layak dan Aman

Decent and Safe Working Environment

Perusahaan berkomitmen menyediakan lingkungan kerja yang layak, aman, dan sehat melalui penerapan standar keselamatan dan kesehatan kerja (K3), penyediaan fasilitas kerja yang memadai, identifikasi dan pengendalian risiko kerja, serta peningkatan kesadaran seluruh pekerja untuk menciptakan tempat kerja yang aman dan produktif.

The Company is committed to providing a decent, safe, and healthy working environment through the implementation of occupational health and safety (OHS) standards, the provision of adequate workplace facilities, the identification and control of occupational risks, and the enhancement of awareness among all employees to create a safe and productive workplace.

SISTEM REMUNERASI DAN KESEJAHTERAAN
Remuneration and Welfare System

PELNI Services menerapkan sistem remunerasi berbasis kinerja dan daya saing pasar untuk menjaga keadilan internal dan eksternal dalam organisasi. (GRI 401-2 | ESG: S, G)

Selain kompensasi finansial, perusahaan menyediakan fasilitas kesejahteraan seperti asuransi kesehatan, BPJS dan bantuan pendidikan karyawan. (GRI 201-3 | ESG: S)

PELNI Services implements a performance-based remuneration system benchmarked against market competitiveness to ensure both internal and external equity across the organisation. (GRI 401-2 | ESG: S, G)

In addition to financial compensation, the Company provides a range of employee welfare benefits, including health insurance coverage, participation in the national social security programmes administered by BPJS, and educational assistance programmes for employees. (GRI 201-3 | ESG: S)

KOMPONEN REMUNERASI / *Remuneration Components*	KETERANGAN / *Description*
Gaji Pokok & Tunjangan / *Base Salary & Allowances*	Mengacu pada struktur dan level jabatan / *Refers to job structure and level*
Asuransi Kesehatan / *Health Insurance*	Mencakup karyawan & keluarga inti / *Includes employees and immediate family*
Fasilitas Lain / *Other Facilities*	THR, bantuan pendidikan, transportasi / *Holiday allowance, education assistance, transportation*

Penilaian Kinerja

PT Pelita Indonesia Djaya menerapkan mekanisme penilaian kinerja sebagai bagian dari upaya mendukung pencapaian sasaran perusahaan dan peningkatan produktivitas pegawai. Penilaian dilakukan secara berkala berdasarkan indikator kinerja yang relevan dengan tugas dan tanggung jawab masing-masing pegawai, dengan mengedepankan prinsip objektivitas, transparansi, dan akuntabilitas. Hasil penilaian digunakan sebagai bahan evaluasi kinerja, pengembangan kompetensi, pembinaan pegawai, serta pertimbangan dalam pengelolaan karier dan hubungan kerja secara berkelanjutan.

Performance Evaluation

PT Pelita Indonesia Djaya implements a performance evaluation system as part of its efforts to support the achievement of corporate objectives and enhance employee productivity. Performance assessments are conducted on a periodic basis using performance indicators that are aligned with the duties, responsibilities, and expected contributions of each employee, while upholding the principles of objectivity, transparency, and accountability.

BIAYA PENGEMBANGAN KOMPETENSI KARYAWAN
Employee Competency Development Expenses

Sepanjang tahun 2025 kami telah melakukan pengembangan dan pelatihan karyawan sebagaimana rencana kerja Unit Kerja SDM yang telah kami susun. Biaya Pendidikan dan Pelatihan karyawan tahun 2025 sebesar Rp. 1.255.211.236,-

Throughout 2025, the Company implemented various employee development and training programmes in accordance with the Human Capital Division's annual work plan. Total expenditure on employee education and training programmes during the year amounted to Rp1,255,211,236.

Manajemen dan Penilaian Kinerja

Manajemen dan Penilaian Kinerja merupakan alat evaluasi pencapaian target dan tujuan yang harus dicapai oleh seluruh Karyawan maupun satuan kerja yang disusun berdasarkan visi, misi dan tujuan jangka panjang perusahaan serta KPI Perusahaan. Penilaian Kinerja masing-masing individu Karyawan yang dilaksanakan secara objektif, berjenjang, periodik, dan transparan.

Performance Management and Evaluation

Performance Management and Evaluation serves as a key mechanism for assessing the achievement of corporate objectives and performance targets across all employees and organisational units. The system is designed based on the Company's vision, mission, long-term objectives, and corporate Key Performance Indicators (KPIs).

Pelaksanaan Sistem Jaminan Sosial Nasional (SJSN)

Pemberian jaminan kesehatan kepada pegawai, perusahaan mengikutsertakan program Jaminan Kesehatan Nasional (JKN) pada BPJS Kesehatan, dan untuk kepesertaan pada BPJS Ketenagakerjaan selain program yang telah diikuti yaitu JK, JKK dan JHT pada pegawai juga telah diikutsertakan pada program baru yaitu Program Jaminan Pensiun. Terkait pemenuhan normatif kewajiban paska kerja/pemberian pesangon, kepada pegawai organik perusahaan telah memprogramkan Jaminan Hari Tua.

Implementation of the National Social Security System (SJSN)

To provide health insurance to employees, the company enrolls them in the National Health Insurance (JKN) program at BPJS Kesehatan, and for BPJS Employment membership, in addition to the existing programs of JK, JKK, and JHT, employees are also enrolled in a new program, the Pension Guarantee Program. Regarding the fulfillment of normative post-employment obligations/severance pay, the company has programmed Old Age Security for organic employees.

Program Perbaikan Kesehatan Karyawan

Dalam rangka meningkatkan kesehatan, keselamatan, dan kesejahteraan karyawan, PT Pelita Indonesia Djaya mengimplementasikan Program Perbaikan Kesehatan Karyawan yang berfokus pada pendekatan preventif. Program ini dirancang untuk mencegah penyakit, membangun budaya hidup sehat di lingkungan kerja, serta meningkatkan produktivitas dan kualitas hidup karyawan secara berkelanjutan. (GRI 403-3, 403-6 | ESG: Social)

Employee Health Improvement Programme

As part of its commitment to enhancing employee health, safety, and well-being, PT Pelita Indonesia Djaya implemented an Employee Health Improvement Programme focused on preventive healthcare measures. The programme is designed to prevent illness, promote a healthy workplace culture, and continuously improve employee productivity and quality of life. (GRI 403-3, GRI 403-6 | ESG: S)

Implementasi program meliputi berbagai inisiatif sebagai berikut:

The programme was implemented through various initiatives, including:

a. Kegiatan Olahraga (GRI 403-6 | ESG: S)
Perusahaan secara aktif mendorong aktivitas fisik melalui:

a. Sports and Physical Wellness Activities *(GRI 403-6 | ESG: S)*
The Company actively encourages physical activity and healthy lifestyles through various employee wellness programmes, including:

- Senam rutin setiap hari Jumat
- Kegiatan bersepeda bersama
- Fasilitasi komunitas olahraga karyawan seperti futsal, basket, bulutangkis, dan tenis meja

b. Pemberian Asuransi Kesehatan Tambahan (BNI Life) (GRI 403-6 | ESG: S)

Perusahaan menyediakan perlindungan kesehatan tambahan guna meningkatkan rasa aman dan kesejahteraan karyawan.

c. Kepesertaan BPJS Kesehatan dan Ketenagakerjaan (GRI 403-3, 403-6 | ESG: S)

- Menjamin akses layanan kesehatan melalui BPJS Kesehatan
- Memberikan perlindungan kecelakaan kerja dan jaminan hari tua melalui BPJS Ketenagakerjaan

d. Promosi Kesehatan melalui Media Internal (GRI 403-5 | ESG: S)

Perusahaan secara aktif mengedukasi karyawan melalui konten kesehatan digital terkait pola hidup sehat, nutrisi, dan pentingnya aktivitas fisik.

e. Seminar Kesehatan Mental (GRI 403-6 | ESG: S)

Pelaksanaan seminar bertema *Wellbeing Policy: Mental Health Recovery – Sharing is Caring* sebagai bentuk perhatian terhadap kesehatan mental karyawan.

f. *Medical Check Up (MCU)* Berkala (GRI 403-3 | ESG: S)

Pemeriksaan kesehatan rutin dilakukan untuk deteksi dini risiko kesehatan.

Melalui program ini, perusahaan berkomitmen menciptakan lingkungan kerja yang sehat, meningkatkan motivasi dan loyalitas karyawan, serta memastikan keberlanjutan kinerja organisasi. Evaluasi program dilakukan secara berkala guna memastikan efektivitas dan relevansi dengan kebutuhan karyawan.

Program Pengembangan Seni Karyawan

Sebagai bagian dari upaya peningkatan *employee wellbeing*, perusahaan tidak hanya fokus pada pengembangan kompetensi formal, tetapi juga memberikan ruang bagi karyawan untuk mengembangkan potensi seni dan kreativitas. (GRI 404-2 | ESG: Social)

- *Weekly exercise sessions held every Friday;*
- *Group cycling activities; and*
- *Support for employee sports communities, including futsal, basketball, badminton, and table tennis.*

***b. Additional Health Insurance Coverage** (BNI Life) (GRI 403-6 | ESG: S)*

The Company provides supplementary health insurance coverage through BNI Life to enhance employee well-being and provide additional financial protection against healthcare-related risks.

***c. Participation in BPJS Health and Employment Programmes** (GRI 403-3, GRI 403-6 | ESG: S)*

- *The Company ensures employee participation in national social security programmes through:*
- *Access to healthcare services under BPJS Kesehatan; and Work accident protection, old-age security benefits, and other employment-related social security programmes administered by BPJS Ketenagakerjaan.*

***d. Health Promotion Through Internal Communication Channels** (GRI 403-5 | ESG: S)*

The Company actively promotes employee health awareness through digital health campaigns and educational content covering healthy lifestyle practices, nutrition, and the importance of regular physical activity.

***e. Mental Health Seminar** (GRI 403-6 | ESG: S)*

As part of its commitment to employee well-being, the Company organised a seminar entitled "Wellbeing Policy: Mental Health Recovery – Sharing is Caring", aimed at promoting mental health awareness and supporting employees' psychological well-being.

***f. Periodic Medical Check-Ups** (MCU) (GRI 403-3 | ESG: S)*

Regular medical examinations are conducted to facilitate the early detection of potential health risks and to support preventive healthcare measures for employees.

Through this program, the company is committed to creating a healthy work environment, increasing employee motivation and loyalty, and ensuring the sustainability of organizational performance. Program evaluations are carried out regularly to ensure effectiveness and relevance to employee needs.

Employee Arts Development Programme

As part of its commitment to enhancing employee well-being, the Company focuses not only on formal competency development but also on providing opportunities for employees to cultivate their artistic talents and creativity. (GRI 404-2 | ESG: S)

Program yang telah dilaksanakan antara lain yakni Komunitas Band PELNI Services.

Program ini bertujuan untuk meningkatkan keseimbangan kerja-kehidupan *(work-life balance)*, memperkuat kebersamaan, serta menciptakan lingkungan kerja yang lebih inklusif dan harmonis.

Pengelolaan Lingkungan dan Keselamatan Kerja

Meskipun perusahaan belum sepenuhnya mengimplementasikan standar ISO 14001:2015 tentang Sistem Manajemen Lingkungan, PT Pelita Indonesia Djaya telah mengadopsi prinsip-prinsip pengelolaan lingkungan dalam operasionalnya sebagai bentuk komitmen terhadap keberlanjutan. (GRI 302, 307, 403-1 | ESG: Environmental & Social)

Sebagai bagian dari peningkatan kompetensi dan efektivitas sistem keselamatan dan lingkungan, pada tahun 2025 perusahaan telah:

- Melaksanakan pelatihan dan sertifikasi Ahli K3 Umum kepada 1 (satu) karyawan (GRI 403-5)
- Memiliki total 4 (empat) karyawan tersertifikasi K3 (GRI 403-1)

Langkah ini mencerminkan komitmen perusahaan dalam menciptakan lingkungan kerja yang aman, sehat, serta ramah lingkungan, sekaligus mendukung kepatuhan terhadap regulasi dan praktik terbaik industri.

SISTEM MANAJEMEN KINERJA

PELNI Services memiliki sistem penilaian kinerja pegawai yang berkaitan dengan sistem penilaian unit kerja masing-masing yaitu berupa *Key Performance Indicator (KPI)* untuk menilai performa/ kinerja unit kantor yang dinilai setiap triwulan/ tahunan dan Sasaran Kinerja Individu (SKI) untuk mengukur kinerja pegawai setiap setahun sekali. Penilaian SKI secara aktif akan membimbing para pegawai dalam setiap unit kerja dalam mencapai sasaran unitnya dalam kerangka mencapai sasaran usaha PELNI Services serta memberikan penilaian kinerja dan potensi secara lebih objektif.

One of the initiatives implemented during the year was the establishment of the PELNI Services Band Community,

This programme is designed to promote a healthy work-life balance, foster a stronger sense of camaraderie among employees, and create a more inclusive, collaborative, and harmonious working environment.

Environmental and Occupational Health & Safety Management

Although the Company has not yet fully implemented the ISO 14001:2015 Environmental Management System, PT Pelita Indonesia Djaya has adopted environmental management principles within its operations as part of its commitment to sustainability and responsible business practices. (GRI 302, GRI 307, GRI 403-1 | ESG: Environmental & Social)

As part of its efforts to strengthen competencies and enhance the effectiveness of its occupational health, safety, and environmental management practices, during 2025 the Company:

- *Conducted General Occupational Health and Safety (OHS) Expert Training and Certification for one employee; and (GRI 403-5)*
- *Maintained a total of four employees holding OHS certifications. (GRI 403-1)*

These initiatives reflect the Company's commitment to creating a safe, healthy, and environmentally responsible workplace, while supporting compliance with applicable regulations and industry best practices.

Performance Management System

PELNI Services has established a performance management system that links individual employee performance with the performance of their respective organisational units. The system consists of:
Key Performance Indicators (KPIs), which are used to assess the performance of business units and offices on a quarterly and annual basis; and
Individual Performance Targets (Sasaran Kinerja Individu – SKI), which are used to evaluate employee performance annually.
The SKI framework serves as an important tool in guiding employees across all organisational units towards achieving departmental objectives that contribute to the overall business goals of PELNI Services.

INTERNALISASI BUDAYA

PELNI Services menyadari bahwa Sumber Daya Manusia (SDM) merupakan aset strategis yang berperan penting dalam menjaga keberlangsungan dan pertumbuhan perusahaan. Oleh karena itu, pengelolaan SDM menjadi salah satu prioritas utama yang terus dikembangkan secara berkelanjutan. Perusahaan secara konsisten melakukan penyempurnaan kebijakan dan praktik pengelolaan SDM, termasuk penetapan serta penguatan budaya perusahaan yang diinternalisasikan melalui berbagai program yang terstruktur dan berkesinambungan. Internalisasi ini mencakup pemahaman terhadap visi, misi, serta nilai-nilai inti perusahaan guna memastikan seluruh insan perusahaan memiliki arah dan semangat kerja yang selaras.
(GRI 404-2 | GRI 102-16 | ESG: Social)

Penerapan budaya kerja di PELNI Services merupakan fondasi penting dalam memastikan setiap karyawan mampu menjunjung tinggi nilai-nilai perusahaan serta menjalankan prinsip *Good Corporate Governance (GCG)* secara konsisten. Budaya perusahaan juga menjadi penggerak utama dalam menyelaraskan perilaku kerja dengan strategi dan kegiatan usaha perusahaan secara menyeluruh. Dengan budaya kerja yang kuat, perusahaan berupaya menciptakan lingkungan kerja yang kondusif, harmonis, dan produktif, yang pada akhirnya dapat meningkatkan loyalitas karyawan serta memberikan dampak positif terhadap kinerja dan keberlanjutan usaha perusahaan dalam jangka panjang.
(GRI 102-16 | GRI 103-2 | *ESG: Social & Governance*)

Tim Internalisasi Budaya

Dalam pelaksanaan internalisasi budaya perusahaan, PELNI Services melibatkan seluruh karyawan dari berbagai tingkatan organisasi, mulai dari manajemen puncak hingga *level* operasional. Untuk memastikan efektivitas implementasi, perusahaan membentuk tim khusus yang bertanggung jawab dalam mengawal dan mengimplementasikan program internalisasi budaya di setiap unit kerja. Tim ini berperan sebagai agen perubahan *(change agents)* yang aktif dalam mendorong pemahaman, penerapan, serta penguatan nilai-nilai budaya perusahaan secara konsisten di seluruh lini organisasi. (GRI 404-1 | GRI 102-18 | ESG: Social)

Corporate Culture Internalisation

PELNI Services recognises that human capital is a strategic asset that plays a vital role in sustaining the Company's growth and long-term business continuity. Accordingly, human capital management remains one of the Company's key priorities and continues to be developed through a structured and sustainable approach. The Company consistently enhances its human capital policies and practices, including the establishment and reinforcement of its corporate culture through various structured and ongoing programmes. These initiatives encompass the internalisation of the Company's vision, mission, and core values to ensure that all employees share a common direction, purpose, and commitment in carrying out their responsibilities.
(GRI 404-2 | GRI 102-16 | ESG: S)

The implementation of corporate culture at PELNI Services serves as a fundamental pillar in ensuring that employees uphold the Company's values and consistently apply the principles of Good Corporate Governance (GCG) in their daily activities. Corporate culture also functions as a key driver in aligning employee behaviour with the Company's business strategy, objectives, and operational activities.
Through a strong and well-embedded corporate culture, the Company strives to foster a conducive, harmonious, and productive working environment. This approach not only enhances employee engagement and loyalty but also contributes positively to organisational performance, operational excellence, and the long-term sustainability of the business. (GRI 102-16 | GRI 103-2 | ESG: S, G)

Corporate Culture Internalisation Team

In implementing its corporate culture internalisation initiatives, PELNI Services actively involves employees across all levels of the organisation, from senior management to operational personnel. To ensure the effective implementation of these initiatives, the Company has established a dedicated team responsible for overseeing and driving corporate culture programmes across all business units.
This team serves as a network of Change Agents, playing an active role in promoting awareness, encouraging adoption, and reinforcing the Company's core values consistently throughout the organisation. Through their involvement, the Company seeks to cultivate a shared understanding of its culture and ensure that corporate values are embedded in everyday behaviours and decision-making processes.
(GRI 404-1 | GRI 102-18 | ESG: S)

Program Internalisasi Budaya

Sepanjang tahun 2025, PELNI Services telah melaksanakan berbagai program internalisasi budaya sebagai bagian dari upaya penguatan nilai perusahaan, antara lain:

a. Pelatihan Budaya Organisasi
   Perusahaan menyelenggarakan pelatihan internal *(in-house training)* berupa pembekalan budaya perusahaan kepada *Change Agents* dan *Change Coordinator* pada tanggal 27–28 November 2025. Program ini diikuti oleh 28 karyawan yang terdiri dari 4 orang pada level BOD-2 dan 24 orang pada *level* staf. Kegiatan ini bertujuan untuk meningkatkan pemahaman serta peran aktif karyawan dalam mengimplementasikan budaya perusahaan di unit kerja masing-masing. (GRI 404-2 | ESG: Social)
b. Penyebaran Konten Edukatif
   PELNI Services secara aktif menyebarkan konten edukatif melalui media komunikasi internal dan media sosial perusahaan sebagai sarana penguatan budaya kerja yang berkelanjutan. Pendekatan ini dilakukan untuk meningkatkan awareness serta keterlibatan karyawan terhadap nilai-nilai perusahaan secara konsisten. (GRI 404-2 | GRI 102-43 | ESG: Social)
c. Kegiatan Internal Berbasis Budaya
   Perusahaan menyelenggarakan berbagai kegiatan internal, termasuk lomba bertema budaya kerja baik di lingkungan perusahaan maupun dalam lingkup grup PELNI. Kegiatan ini bertujuan untuk meningkatkan *engagement* karyawan serta memperkuat implementasi nilai budaya dalam aktivitas sehari-hari.
   (GRI 413-1 | ESG: Social)
d. Sosialisasi Budaya Perusahaan
   Sosialisasi budaya dilakukan secara menyeluruh kepada seluruh karyawan, termasuk tenaga alih daya dan karyawan baru. Kegiatan ini dilaksanakan melalui berbagai media seperti sesi daring *(Zoom)*, distribusi flyer bertema budaya, serta penyampaian informasi terkait Surat Keputusan (SK) Budaya Perusahaan. Langkah ini bertujuan memastikan seluruh insan perusahaan memiliki pemahaman yang seragam terhadap nilai dan budaya perusahaan. (GRI 102-16 | GRI 404-2 | ESG: Social)

Corporate Culture Internalisation Programmes

Throughout 2025, PELNI Services implemented various corporate culture internalisation programmes as part of its efforts to strengthen and embed the Company's values across the organisation, including the following:

a. Organisational Culture Training
The Company conducted an in-house corporate culture training programme for Change Agents and Change Coordinators on 27–28 November 2025. The programme was attended by 28 employees, comprising four employees at the BOD-2 level and twenty-four employees at staff level. The programme was designed to enhance employees' understanding of the Company's culture and strengthen their role in promoting and implementing corporate values within their respective business units. (GRI 404-2 | ESG: S)

b. Dissemination of Educational Content
PELNI Services actively disseminated educational content through internal communication channels and the Company's social media platforms as part of its ongoing efforts to strengthen workplace culture. This approach was intended to increase employee awareness, engagement, and understanding of the Company's values while ensuring that key cultural messages were communicated consistently across the organisation. (GRI 404-2 | GRI 102-43 | ESG: S)

c. Culture-Based Internal Activities
The Company organised various internal activities, including competitions and engagement programmes centred on corporate culture themes, both within the Company and across the broader PELNI Group. These initiatives were designed to enhance employee engagement and reinforce the practical application of corporate values in employees' daily activities and interactions. (GRI 413-1 | ESG: S)

d. Corporate Culture Socialisation
Corporate culture socialisation programmes were conducted comprehensively for all employees, including outsourced personnel and newly recruited employees. These initiatives were delivered through various communication channels, including virtual sessions conducted via Zoom, the distribution of culture-themed informational materials, and the dissemination of information relating to the Company's Corporate Culture Decree. The objective was to ensure a consistent understanding of the Company's values and culture among all members of the organisation. (GRI 102-16 | GRI 404-2 | ESG: S)

PROGRAM PENGEMBANGAN KUALITAS DAN KOMPETENSI PEGAWAI

Pengembangan kualitas dan kompetensi Pegawai dilaksanakan sesuai dengan pedoman *blue print* edukasi PELNI Services yang telah dirumuskan sebagai berikut:

Kesehatan, Keselamatan, dan Kesejahteraan Kerja

PELNI Services berkomitmen menciptakan lingkungan kerja yang aman dan sehat melalui implementasi sistem K3 berbasis *zero accident principle*. (GRI 403-6 | ESG: S, E).

Program kesehatan meliputi medical *check-up* berkala, promosi gaya hidup sehat, asuransi kesehatan, serta fasilitas olahraga karyawan. (GRI 403-9 | ESG: S)

Penerapan *Respectful Workplace Behavior* (RWP)

Sebagai bagian dari upaya membangun budaya kerja yang sehat, aman, dan saling menghormati, perusahaan melaksanakan program *Respectful Workplace Behavior (RWP)* melalui penyelenggaraan seminar kesehatan mental serta penyampaian konten edukasi secara berkala. Program ini bertujuan meningkatkan kesadaran pegawai mengenai pentingnya menjaga kesehatan mental, menerapkan etika di lingkungan kerja, serta mencegah terjadinya perundungan, pelecehan, diskriminasi, dan bentuk perilaku tidak pantas lainnya.

Untuk mendukung implementasi RWP, perusahaan juga menyediakan *Whistle Blowing System (WBS)* sebagai sarana pelaporan dugaan pelanggaran terhadap prinsip-prinsip Respectful Workplace Behavior. Melalui mekanisme pelaporan yang menjamin kerahasiaan pelapor, perusahaan berkomitmen menciptakan lingkungan kerja yang profesional, berintegritas, inklusif, dan kondusif bagi seluruh pegawai

Diversity, Equity, and Inclusion (DEI)

PELNI Services menjunjung tinggi prinsip kesetaraan kesempatan kerja tanpa diskriminasi dalam bentuk apapun serta memberikan akses yang sama terhadap pengembangan karier. (GRI 405-1 | ESG: S, G). Perusahaan juga membangun

Employee Quality and Competency Development Programmes

Employee quality and competency development initiatives are implemented in accordance with the PELNI Services Education Blueprint, which serves as a strategic framework for enhancing workforce capabilities and supporting the Company's long-term business objectives.

Occupational Health, Safety, and Well-Being

PELNI Services is committed to creating a safe and healthy working environment through the implementation of occupational health and safety (OHS) practices guided by the Zero Accident Principle. (GRI 403-6 | ESG: S, E). Employee health and well-being programmes include periodic medical check-ups, healthy lifestyle promotion initiatives, health insurance coverage, and sports and wellness facilities designed to support employees' physical and mental well-being. (GRI 403-9 | ESG: S)

Implementation of Respectful Workplace Behavior (RWP)

As part of its efforts to build a healthy, safe, and respectful work culture, the company implements a Respectful Workplace Behavior (RWP) program through mental health seminars and regular educational content. This program aims to raise employee awareness about the importance of maintaining mental health, implementing workplace ethics, and preventing bullying, harassment, discrimination, and other forms of inappropriate behavior.

To support the implementation of the RWP, the company also provides a Whistleblowing System (WBS) as a means of reporting suspected violations of the principles of Respectful Workplace Behavior. Through this reporting mechanism, which ensures confidentiality, the company is committed to creating a professional, integrity-based, inclusive, and conducive work environment for all employees.

Diversity, Equity, and Inclusion (DEI)

PELNI Services upholds the principle of equal employment opportunity and prohibits discrimination in any form, while ensuring equal access to career development and advancement opportunities for all employees. (GRI 405-1 | ESG: S, G) The Company is also committed to fostering an inclusive workplace

lingkungan kerja inklusif untuk mendukung keberagaman sebagai kekuatan organisasi. (GRI 406-1 | ESG: S)

Larangan Pekerja Anak dan Kerja Paksa

PELNI Services secara tegas tidak mempekerjakan tenaga kerja anak maupun kerja paksa dalam seluruh aktivitas operasional perusahaan sebagai bentuk kepatuhan terhadap hak asasi manusia. (GRI 408-1, 409-1 | ESG: S, G)

Sistem *Reward* dan *Punishment*

Sistem reward and punishment diterapkan untuk meningkatkan motivasi kerja dan disiplin organisasi melalui pemberian penghargaan berbasis kinerja serta sanksi yang proporsional. (GRI 2-19 | ESG: G, S). Sistem ini mendukung pencapaian target perusahaan secara berkelanjutan dan menjaga integritas organisasi. (GRI 404-3 | ESG: G)

PENGHARGAAN DAN SANKSI

Sistem *reward and punishment* dari manajemen penting untuk diterapkan oleh Perusahaan. Sistem *reward and punishment* membantu manajemen dalam mewujudkan visi, misi, strategi, dan tujuan perusahaan. Selain itu, sistem *reward and punishment* dari manajemen menjadi alat manajemen untuk dapat memberikan pengaruh kepada karyawan agar bertindak positif guna pencapaian tujuan perusahaan. Karyawan akan kooperatif apabila manajemen dapat mengembangkan dan mengelola karyawan dengan tepat, sehingga target perusahaan dapat berjalan sesuai harapan manajemen.

Sistem *reward and punishment* dari manajemen juga dirancang untuk memotivasi karyawan agar tujuan perusahaan tercapai. *Reward* merupakan salah satu alat pengendalian penting yang digunakan oleh perusahaan untuk memotivasi personel agar mencapai tujuan perusahaan dengan perilaku sesuai dengan yang diharapkan oleh perusahaan. Sedangkan *punishment* merupakan sesuatu yang tidak disukai/disenangi oleh karyawan untuk menghasilkan efek jera sehingga tidak akan melakukan perbuatan dan kesalahan yang sama. Bentuk-bentuk *punishment* antara lain kehilangan pekerjaan, tidak menerima

that embraces diversity as a source of organisational strength, innovation, and sustainable growth. (GRI 406-1 | ESG: S)

Prohibition of Child Labour and Forced Labour

PELNI Services strictly prohibits the employment of child labour and the use of forced labour across all of its business operations as part of its commitment to upholding human rights principles and maintaining ethical employment practices. (GRI 408-1, GRI 409-1 | ESG: S, G)

Reward and Punishment System

The Company implements a Reward and Punishment System to strengthen employee motivation, encourage high performance, and maintain organisational discipline. This system incorporates performance-based recognition and rewards, as well as proportionate disciplinary measures when required. (GRI 2-19 | ESG: G, S). The implementation of this system supports the achievement of the Company's strategic objectives, promotes accountability at all organisational levels, and reinforces a culture of integrity and performance excellence. (GRI 404-3 | ESG: G)

Rewards and Disciplinary Measures

The implementation of a reward and punishment system is an important component of the Company's human capital management framework. This system serves as a management tool to support the achievement of the Company's vision, mission, strategy, and business objectives. It also enables management to encourage positive employee behaviour and performance that align with organisational goals. Employees are more likely to demonstrate commitment and cooperation when management effectively develops and manages human capital. Accordingly, the reward and punishment system plays a vital role in ensuring that organisational targets are achieved in line with management's expectations.

The reward mechanism is designed to motivate employees to achieve corporate objectives by recognising and appreciating performance, contributions, and behaviour that align with the Company's values. Conversely, disciplinary measures serve as corrective actions intended to prevent the recurrence of inappropriate conduct and promote compliance with applicable policies and regulations. Such measures may include the withholding of salary increases, exclusion from promotion consideration,

kenaikan gaji, dihapus dari daftar karyawan yang akan dipromosi, kegagalan mendapatkan *reward*, ancaman pemecatan, dan lain sebagainya.

Sepanjang tahun 2025, PELNI Services secara konsisten menerapkan prinsip pengelolaan sumber daya manusia yang berimbang antara pemberian apresiasi dan penegakan disiplin kerja. Perusahaan memberikan penghargaan kepada karyawan sebagai bentuk pengakuan atas kinerja, kontribusi, dan komitmen dalam mendukung pencapaian tujuan perusahaan.

Di sisi lain, sebagai bagian dari implementasi tata kelola perusahaan yang baik serta penegakan disiplin kerja, PELNI Services juga menerapkan sanksi secara terukur dan sesuai dengan ketentuan yang berlaku. Pada tahun 2025, perusahaan tercatat memberikan 2 sanksi tertulis, tanpa adanya sanksi dalam bentuk teguran lisan maupun tertulis ringan.

Secara rinci, pemberian sanksi tingkat Surat Peringatan I (SP I) selama tahun 2025 disebabkan oleh beberapa pelanggaran, antara lain penolakan menjalankan perintah rotasi/mutasi sebanyak 1 kasus, ketidakhadiran tanpa keterangan sebanyak 3 kasus, serta kelalaian dalam menangani aset atau keuangan perusahaan sebanyak 2 kasus. Seluruh tindakan disiplin tersebut diberikan secara objektif, profesional, dan mengacu pada kebijakan internal perusahaan.

Penerapan sistem penghargaan dan sanksi ini bertujuan untuk menciptakan budaya kerja yang disiplin, adil, dan transparan, sekaligus mendorong peningkatan kinerja serta integritas karyawan secara berkelanjutan. *(GRI 404-2 | GRI 102-16 | ESG: Social & Governance)*

Tata Kelola dalam Manajemen Sumber Daya Manusia

PELNI Services memastikan seluruh kebijakan pengelolaan SDM diimplementasikan melalui sistem tata kelola yang transparan, akuntabel, dan berbasis integritas organisasi. Mekanisme pengambilan keputusan SDM dilakukan melalui struktur yang jelas dengan pengawasan internal yang kuat untuk memastikan kepatuhan terhadap prinsip *good corporate governance*.
(GRI 2-16: *Communication of critical concerns* | GRI 2-15: *Conflict of interest* | ESG: G)

loss of eligibility for rewards, formal disciplinary sanctions, or other actions in accordance with prevailing Company regulations.

Throughout 2025, PELNI Services consistently applied a balanced human capital management approach that combines employee recognition with the enforcement of workplace discipline. The Company provides recognition and rewards as a form of appreciation for employees' performance, contributions, and commitment in supporting the achievement of corporate objectives.

At the same time, as part of its commitment to Good Corporate Governance (GCG) and workplace discipline, PELNI Services implemented disciplinary measures in a measured and proportionate manner in accordance with applicable regulations and internal policies. During 2025, the Company issued two written disciplinary sanctions, with no recorded cases resulting in verbal warnings or minor written reprimands.

More specifically, the issuance of First Warning Letters (SP I) during 2025 was attributed to several violations, including one case involving refusal to comply with a job rotation or transfer assignment, three cases of unauthorised absence, and two cases involving negligence in the management of Company assets or financial resources. All disciplinary actions were imposed objectively, professionally, and in accordance with the Company's internal policies and procedures.

The implementation of this reward and disciplinary framework is intended to foster a workplace culture that is disciplined, fair, and transparent, while continuously promoting employee performance, accountability, and integrity throughout the organisation. (GRI 404-2 | GRI 102-16 | ESG: S, G)

Governance in Human Capital Management

PELNI Services ensures that all human capital management policies are implemented through a governance framework that is transparent, accountable, and grounded in organisational integrity. Human capital-related decision-making processes are carried out through a clearly defined organisational structure supported by robust internal oversight mechanisms to ensure compliance with the principles of Good Corporate Governance (GCG).
(GRI 2-16: Communication of Critical Concerns | GRI 2-15: Conflicts of Interest | ESG: G)

Perusahaan juga memastikan bahwa seluruh kebijakan SDM diinternalisasikan secara konsisten ke seluruh *level* organisasi melalui mekanisme komunikasi formal dan pelatihan internal yang berkelanjutan. *(GRI 2-24: Policy embedding | ESG: G, S)*

Struktur Angkatan Kerja dan Model Ketenagakerjaan

PELNI Services mengelola struktur tenaga kerja yang terdiri dari karyawan tetap, kontrak, dan tenaga kerja pendukung untuk memastikan fleksibilitas operasional dan efisiensi organisasi. Pendekatan ini mendukung adaptasi perusahaan terhadap dinamika bisnis yang berubah cepat. (GRI 2-8: *Workers who are not employees* | ESG: S, G)

Perusahaan secara aktif memonitor komposisi tenaga kerja untuk memastikan keseimbangan antara stabilitas organisasi dan kebutuhan fleksibilitas bisnis. (GRI 2-7: *Workforce composition* | ESG: S)

Sistem Tata Kelola Kesehatan dan Keselamatan Kerja

PELNI Services menerapkan sistem manajemen K3 yang terstruktur untuk mengidentifikasi, mengevaluasi, dan mengendalikan risiko kerja di seluruh unit operasional perusahaan. Sistem ini memastikan setiap potensi bahaya dapat diminimalisasi secara preventif. (GRI 403-1: OHS *management system* | ESG: S, E)

Perusahaan juga secara rutin melakukan pelatihan keselamatan kerja untuk meningkatkan *awareness* dan kompetensi karyawan dalam menghadapi risiko kerja. (GRI 403-5: *Worker training on OHS* | ESG: S)

Selain itu, identifikasi bahaya dan evaluasi risiko dilakukan secara berkala sebagai bagian dari *continuous improvement* sistem keselamatan kerja perusahaan. (GRI 403-2: *Hazard identification & risk assessment* | ESG: S, E)

Dampak Pengembangan Sumber Daya Manusia

Program pelatihan dan pengembangan SDM PELNI Services tidak hanya berfokus pada jumlah pelatihan, tetapi juga pada peningkatan efektivitas pembelajaran dan dampaknya terhadap kinerja organisasi.

The Company also ensures that all human capital policies are consistently embedded across every level of the organisation through formal communication channels, internal dissemination programmes, and continuous training initiatives. (GRI 2-24: Embedding Policy Commitments | ESG: G, S)

Workforce Structure and Employment Model

PELNI Services manages a workforce structure consisting of permanent employees, contract employees, and supporting personnel to ensure operational flexibility and organisational efficiency. This approach supports the Company's ability to adapt to rapidly changing business dynamics. (GRI 2-8: Workers who are not employees | ESG: S, G)

The Company actively monitors its workforce composition to ensure a balance between organisational stability and business flexibility. (GRI 2-7: Workforce composition | ESG: S)

Occupational Health and Safety Governance System

PELNI Services implements a structured Occupational Health and Safety (OHS) management system to identify, assess, and control workplace risks across all operational units. This system ensures that potential hazards can be minimised through preventive measures. (GRI 403-1: OHS management system | ESG: S, E)

The Company also conducts regular occupational safety training programmes to increase employee awareness and competence in managing workplace risks. (GRI 403-5: Worker training on OHS | ESG: S)

In addition, hazard identification and risk assessments are conducted periodically as part of the continuous improvement of the Company's occupational safety system. (GRI 403-2: Hazard identification & risk assessment | ESG: S, E)

Human Capital Development Impact

PELNI Services' training and human capital development programmes focus not only on the number of training activities conducted, but also on improving learning effectiveness and its impact on organisational performance.

Evaluasi dilakukan untuk memastikan bahwa setiap program pelatihan memberikan kontribusi nyata terhadap peningkatan produktivitas, efisiensi kerja, dan kesiapan kompetensi masa depan karyawan. (GRI 404-2: *Training effectiveness* | ESG: S)

Evaluations are carried out to ensure that each training programme contributes to improved productivity, work efficiency, and employees' readiness to meet future competency requirements. (GRI 404-2: Training effectiveness | ESG: S)

RENCANA PENGEMBANGAN SDM DITAHUN 2026

Penerimaan Sumber Daya Manusia baru akan dilaksanakan guna menunjang pemenuhan pegawai pada jaringan kantor baru, mengisi formasi atau jenis pekerjaan baru, mengganti pegawai yang berhenti baik karena alasan pensiun ataupun lainnya serta pertimbangkan hasil *Work Load Analysis (WLA)*.

Perkembangan teknologi komunikasi dan informasi menawarkan banyak sekali kemudahan, salah satunya ialah memudahkan informasi menyebar tanpa dibatasi oleh ruang dan waktu. Proses pembelajaran secara serempak dapat dilaksankan untuk lingkup sasaran yang kecil maupun besar, dimanapun dan kapan pun serta dapat diikuti setiap pegawai.

Fokus pengembangan SDM tahun 2026 diarahkan pada transformasi digital HR, penguatan skill berbasis teknologi, serta pengembangan *leadership pipeline* untuk mendukung keberlanjutan bisnis. (GRI 401-1 | ESG: S, G)

Human Capital Development Plan for 2026

The recruitment of new human resources will be carried out to support staffing requirements at new office networks, fill new positions or job functions, replace employees who leave the Company due to retirement or other reasons, and take into consideration the results of the Work Load Analysis (WLA).

Advances in communication and information technology offer numerous conveniences, one of which is enabling information to be disseminated without limitations of time and place. Learning processes can be conducted simultaneously for both small and large target groups, anytime and anywhere, and can be accessed by all employees.

The focus of human capital development in 2026 will be directed towards HR digital transformation, strengthening technology-based skills, and developing a leadership pipeline to support business sustainability. (GRI 401-1 | ESG: S, G)

Rencana Pengembangan SDM 2026 /
2026 Human Resources Development Plan

NO.	URAIAN / *Description*	NAMA PROGRAM / *Program Name*	SASARAN PROGRAM / *Program Objectives*
1	Diklat Penjenjangan / *Leveling Training*	Diklat Orientasi / *Orientation Training*	Pemberian pengetahuan dan keterampilan kepada BOD-1 - BOD-3 dan staf secara berjenjang / *Providing knowledge and skills to BOD-1 - BOD-3 and staff in a hierarchical manner*
		Diklat Penjenjangan Staff (Integrasi dengan PT PELNI) / *Staff Grading Training (Integrated with PT PELNI)*	
		Diklat Managerial (Integrasi dgn PT PELNI) / *Managerial Training (Integrated with PT PELNI)*	
		Leadership Development Program (LDP) (Integrasi dengan PT PELNI) / *Leadership Development Program (LDP) (Integrated with PT PELNI)*	
2	Pengayaan / *Enrichment*	**Sertifikasi bidang / *Certification in the following areas:***	Pemberian pengetahuan dan keterampilan serta pemenuhan sertifikasi yang disyaratkan sesuai dengan jabatan yang diduduki atau standar regulasi / *Providing knowledge and skills and fulfilling required certifications according to the position held or regulatory standards*
		Manajemen Risiko / *Risk Management*	
		Manajemen SDM / *Human Resource Management*	
		Akuntansi & Perpajakan / *Accounting & Taxation*	
		K3	
		Audit internal / *Internal Audit*	
		TI / *IT*	
		Gada Pratama/ Madya/ Utama	
		Services Management	
		Supply Chain (procurement, warehouse, & purchasing)	
3	*Workshop* / Seminar/ *Webinar*	**Workshop bidang / *Workshops in the following areas:***	Pemberian pengetahuan dan keterampilan yang bersifat pengayaan dalam menunjang pelaksanaan kegiatan di masing-masing divisi/ *Providing enriching knowledge and skills to support the implementation of activities in each division*
		Manajemen Risiko / *Risk Management*	
		Manajemen SDM / *Human Resource Management*	
		Akuntansi & Perpajakan / *Accounting & Taxation*	
		K3	
		Audit internal / *Internal Audit*	
		TI / *IT*	
		Gada Pratama/ Madya/ Utama	
		Services Management	
		Supply Chain (procurement, warehouse, & purchasing)	
4	Penguatan Budaya / *Cultural Strengthening*	Pelatihan Budaya Organisasi / *Organizational Culture Training*	Pemberian pengetahuan dan keterampilan untuk penerapan *Core Values* Perusahaan di lingkungan PT Pelita Indonesia Djaya dan sebagai bagian dari budaya kerja perusahaan/ *Providing knowledge and skills for the implementation of the Company's Core Values within PT Pelita Indonesia Djaya and as part of the company's work culture*



TEKNOLOGI INFORMASI
Information Technology

PELNI Services memandang transformasi Teknologi Informasi bukan sekadar proyek teknologi, melainkan perjalanan strategis untuk membangun organisasi yang lebih tangguh, adaptif, dan berorientasi masa depan.

Dengan penguatan tata kelola TI, integrasi sistem digital, serta pengembangan SDM yang berkelanjutan, PELNI Services berada pada jalur transformasi menuju organisasi digital yang unggul dan berdaya saing tinggi di era ekonomi berbasis data.

Komitmen ini akan terus diperkuat sebagai bagian dari upaya PELNI Services dalam menciptakan nilai jangka panjang bagi perusahaan, pemangku kepentingan, dan pembangunan berkelanjutan secara lebih luas. (GRI 3-3; ESG)

Arah Strategis Transformasi Digital PELNI Services

Dalam lanskap bisnis yang ditandai oleh percepatan disrupsi digital, PELNI Services menegaskan komitmennya untuk menempatkan Teknologi Informasi (TI) sebagai pilar strategis

PELNI Services views Information Technology transformation not merely as a technology project, but as a strategic journey to build a more resilient, adaptive, and future-oriented organisation.

Through the strengthening of IT governance, integration of digital systems, and sustainable human capital development, PELNI Services is on a transformation path towards becoming a leading digital organisation with strong competitiveness in the data-driven economy era.

This commitment will continue to be strengthened as part of PELNI Services' efforts to create long-term value for the Company, its stakeholders, and broader sustainable development. (GRI 3-3; ESG)

Strategic Direction of PELNI Services' Digital Transformation

In a business landscape characterised by accelerating digital disruption, PELNI Services reaffirms its commitment to positioning Information Technology (IT) as a key strategic pillar in supporting business



utama dalam mendukung pertumbuhan bisnis, ketahanan operasional, serta keberlanjutan jangka panjang perusahaan.

Transformasi digital di PELNI Services tidak hanya berfokus pada modernisasi sistem, tetapi juga pada pembentukan *digital enterprise ecosystem* yang terintegrasi, aman, dan berbasis data.

Seluruh inisiatif ini dilaksanakan dengan mengacu pada prinsip tata kelola yang baik *(Good Corporate Governance)*, manajemen risiko yang kuat, serta komitmen terhadap keberlanjutan dan kepatuhan regulasi. (GRI 3-3, GRI 2-9; ESG)

Tata Kelola Teknologi Informasi: Fondasi Kepercayaan dan Ketahanan Digital

PELNI Services secara konsisten memperkuat tata kelola Teknologi Informasi melalui implementasi Pedoman Tata Kelola dan Manajemen TI yang ditetapkan dalam Keputusan Direksi. Kerangka tata kelola ini menjadi acuan utama dalam memastikan bahwa seluruh infrastruktur dan layanan TI dikelola secara akuntabel, aman, dan selaras dengan kebutuhan bisnis.

growth, operational resilience, and the Company's long-term sustainability.

Digital transformation at PELNI Services is not only focused on system modernisation, but also on the development of an integrated, secure, and data-driven digital enterprise ecosystem.

All of these initiatives are implemented in accordance with the principles of Good Corporate Governance, strong risk management, and a commitment to sustainability and regulatory compliance. (GRI 3-3, GRI 2-9; ESG)

Information Technology Governance: The Foundation of Trust and Digital Resilience

PELNI Services consistently strengthens its Information Technology governance through the implementation of IT Governance and Management Guidelines established under a Board of Directors' Decree. This governance framework serves as the primary reference in ensuring that all IT infrastructure and services are managed in an accountable, secure, and business-aligned manner.

Ruang lingkup tata kelola TI mencakup:
- Manajemen risiko Teknologi Informasi dan keamanan siber
- Pengelolaan data dan informasi perusahaan secara terstandarisasi
- *Business Continuity Management System (BCMS)*
- Pengawasan dan evaluasi layanan pihak ketiga *(third-party risk management)*

Pendekatan ini memperkuat ketahanan digital perusahaan sekaligus meningkatkan keandalan sistem informasi secara menyeluruh.
(GRI 418-1, GRI 205-1; ESG)

The scope of IT governance includes:
- *Information Technology risk management and cybersecurity;*
- *Standardised management of corporate data and information;*
- *Business Continuity Management System (BCMS); and*
- *Monitoring and evaluation of third-party services (third-party risk management).*

This approach strengthens the Company's digital resilience while enhancing the overall reliability of its information systems. (GRI 418-1, GRI 205-1; ESG)

Masterplan Teknologi Informasi 2025–2029: Integrasi Menuju Ekosistem Digital

Berdasarkan IT Master Plan 2025 – 2029 *roadmap* inisiatif TI terdiri dari 4 domain inisiatif yaitu:
- *Core & Support Business Application (APP)*
- *IT Infrastructure Improvement (IFS)*
- *IT Security Baselining (SEC)*
- *IT Governance Foundation (IGV)*

Information Technology Master Plan 2025–2029: Integration Towards a Digital Ecosystem

Based on the IT Master Plan 2025–2029, the IT initiative roadmap consists of four initiative domains:
- *Core & Support Business Application (APP)*
- *IT Infrastructure Improvement (IFS)*
- *IT Security Baselining (SEC)*
- *IT Governance Foundation (IGV)*

Proses Governansi Terkait Isu Teknologi Informasi (IT), termasuk IT Disruption (Gangguan), *Cyber Security* (Keamanan Siber), dan Disaster Recovery (Pemulihan Bencana)

Perusahaan menerapkan tata kelola teknologi informasi sebagai bagian dari sistem manajemen risiko perusahaan untuk memastikan seluruh risiko utama yang berkaitan dengan gangguan sistem (IT disruption), keamanan siber *(cyber security)*, dan pemulihan bencana *(disaster recovery)* telah diidentifikasi, dinilai, dikelola, dimonitor, dan dilaporkan secara efektif. Proses tersebut didukung oleh penerapan pengendalian internal, pemantauan infrastruktur teknologi informasi, pengelolaan hak akses pengguna, pencadangan *(backup)* data secara berkala, pengamanan sistem dan informasi, serta prosedur pemulihan guna menjaga keberlangsungan operasional perusahaan apabila terjadi gangguan.

Evaluasi terhadap risiko teknologi informasi dilakukan secara berkala untuk memastikan efektivitas pengendalian yang diterapkan serta mengantisipasi perkembangan ancaman siber dan risiko operasional. Hasil pemantauan dan evaluasi tersebut dilaporkan kepada Direksi sebagai bagian dari proses pengambilan keputusan strategis, penguatan pengendalian internal, serta peningkatan ketahanan operasional dan keamanan informasi perusahaan.
(ASEAN CG Scorecard B.E.5.1)

Governance Process Related to Information Technology (IT) Issues, Including IT Disruption, Cyber Security, and Disaster Recovery

The Company implements information technology governance as part of its enterprise risk management system to ensure that key risks related to system disruption, cyber security, and disaster recovery are identified, assessed, managed, monitored, and reported effectively. This process is supported by the implementation of internal controls, monitoring of information technology infrastructure, user access management, periodic data backup, system and information security, as well as recovery procedures to maintain the continuity of the Company's operations in the event of disruption.

Information technology risks are evaluated periodically to ensure the effectiveness of the controls implemented and to anticipate developments in cyber threats and operational risks. The results of such monitoring and evaluation are reported to the Board of Directors as part of the strategic decision-making process, strengthening of internal controls, and enhancement of the Company's operational resilience and information security.
(ASEAN CG Scorecard B.E.5.1)

Dan pada 2025 terdapat program kerja berikut yang disesuaikan dengan inisiatif:
And in 2025 there is the following work program adapted to the initiative:

DOMAIN INSIATIF / *Initiative Domain*	KODE / *Code*	INSIATIF / *Initiative*	NAMA PROGRAM KERJA / *Work Program Name*	REALISASI / *Realization*	REALISASI PPN / *VAT Realization*
Core & Support Business Application	APP.05	*Warehouse and Procurement Management*	*E-Food*		
			E-Procurement	Rp155.000.000	Rp172.050.000
	APP.07	*Financial Management System*	*Sistem Kontrol Estimasi Akuntansi*	Rp160.000.000	Rp177.600.000
	APP.08	*Governance, Risk, and Compliance System*	*AMS (Audit Management System)*	Rp100.000.000	Rp111.000.000
	APP.09	*IT Helpdesk*	*IT Operasional Support (Day a Day)*		
			Implementasi Sistem Ticketing IT Helpdesk		
	APP.11	*Human Resource Information System (HRIS)*	*HCIS (Human Capital) Information System) Fase 2*	Rp900.000.000	Rp999.000.000
			Pengawas HCIS	Rp78.532.500	Rp87.171.075
	APP.13	*E-Office*	*E-Document*	Rp65.000.000	Rp72.150.000
IT Infrastructure Improvement	IFS.04	*Backup and Recovery Implementation*	*Pengadaan Server Backup*	Rp52.259.375	Rp58.007.906
IT Security Baselining	SEC.01	*Network Security Improvement*	*Implementasi Active Directory untuk WPA Enterprise*	Rp264.808.000	Rp293.936.880
			Implementasi Firewall Colocation	Rp136.310.000	Rp151.304.100
IT Governance Foundation	IGV.03	*IT Governance Implementation*	*SOP & Tata Kelola TI*		
	IGV.04	*Project Management Office and Change Management*	*Change Request E-Food*	Rp25.000.000	Rp27.750.000
			Change Request SKE	Rp60.000.000	Rp66.600.000
			Change Request Barcode Picasso Fase 1	Rp25.000.000	Rp27.750.000

Penjelasan Program Kerja:

HCIS & Pengawas HCIS

HCIS (Human Capital Information System) merupakan sistem informasi terintegrasi yang mendukung pengelolaan sumber daya manusia secara digital, mulai dari administrasi kepegawaian, absensi, cuti, perjalanan dinas, penggajian, hingga manajemen kinerja dan pengembangan kompetensi.

Sistem ini membantu perusahaan meningkatkan efisiensi operasional, akurasi data, transparansi proses, serta mendukung pengambilan keputusan berbasis data dalam pengelolaan SDM.

Pengawas HCIS merupakan fungsi pengawasan dalam *Human Capital Information System* yang bertugas melakukan monitoring, verifikasi,

Description of Work Programmes

HCIS & HCIS Supervisor

HCIS (Human Capital Information System) is an integrated information system that supports digital human capital management, covering personnel administration, attendance, leave management, business travel, payroll, performance management, and competency development.

The system assists the Company in improving operational efficiency, data accuracy, process transparency, and data-driven decision-making in human capital management.

The HCIS Supervisor serves as the supervisory function within the Human Capital Information System, responsible for monitoring, verification, approval,

persetujuan, dan pengendalian proses pengelolaan sumber daya manusia. Melalui akses terhadap data dan laporan SDM secara real-time, pengawas dapat memastikan seluruh proses kepegawaian berjalan sesuai kebijakan perusahaan, mendukung kepatuhan, serta meningkatkan efektivitas pengelolaan sumber daya manusia.

and control of human capital management processes. Through access to real-time human capital data and reports, supervisors can ensure that all personnel-related processes are carried out in accordance with Company policies, support compliance, and enhance the effectiveness of human capital management.

E-FOOD

E-FOOD (Food Warehouse & Distribution Management System) merupakan aplikasi terintegrasi yang digunakan untuk mengelola siklus bisnis bahan makanan secara *end-to-end*, mulai dari perencanaan kebutuhan, pengadaan, penerimaan barang, manajemen gudang, distribusi, hingga penjualan.

Sistem ini menyediakan informasi stok secara *real-time*, mengontrol masa kedaluwarsa produk, serta menghasilkan laporan operasional dan keuangan yang mendukung efisiensi dan efektivitas pengelolaan bahan makanan. Sistem *E-FOOD* terintegrasi dengan SAP untuk pengelolaan *Sales Order* yang di proses secara *realtime*.

E-FOOD

E-FOOD (Food Warehouse & Distribution Management System) is an integrated application used to manage the end-to-end business cycle of food supplies, starting from demand planning, procurement, goods receipt, warehouse management, distribution, and sales.

The system provides real-time inventory information, controls product expiration dates, and generates operational and financial reports that support the efficient and effective management of food supplies. The E-FOOD system is integrated with SAP for real-time Sales Order processing.

SKE & CHANGER REQUEST SKE

Sistem Kontrol Estimasi merupakan aplikasi yang mendukung proses perencanaan, pengendalian, dan *monitoring* anggaran secara terintegrasi. Sistem ini memungkinkan perusahaan menyusun estimasi biaya, mengelola pagu anggaran, memantau realisasi penggunaan dana, serta melakukan analisis perbandingan antara rencana dan realisasi. Dengan demikian, perusahaan dapat meningkatkan efisiensi penggunaan anggaran, memperkuat pengendalian biaya, dan mendukung pengambilan keputusan yang lebih akurat.

Change Request Sistem Kontrol Estimasi (SKE) merupakan kegiatan pengembangan dan peningkatan sistem yang bertujuan untuk menambahkan modul serta fitur baru guna mendukung proses perencanaan, pengendalian, dan monitoring anggaran yang lebih efektif.

Melalui pengembangan ini, Sistem Kontrol Estimasi dapat memberikan informasi anggaran yang lebih akurat, mendukung kebutuhan bisnis yang terus berkembang, serta meningkatkan efisiensi dan transparansi pengelolaan biaya di lingkungan perusahaan.

SKE & SKE Change Request

The Budget Control System (Sistem Kontrol Estimasi/ SKE) is an application that supports integrated budget planning, control, and monitoring processes. The system enables the Company to prepare cost estimates, manage budget allocations, monitor actual fund utilisation, and conduct variance analysis between planned and actual expenditures. Through this system, the Company can improve budget utilisation efficiency, strengthen cost control, and support more accurate decision-making.

The SKE Change Request programme is a system enhancement and development initiative aimed at adding new modules and features to support more effective budget planning, control, and monitoring processes.

Through these enhancements, the Budget Control System is expected to provide more accurate budget information, support evolving business requirements, and improve the efficiency and transparency of cost management within the Company.

BARCODE PICASSO

BARCODE PICASSO merupakan sistem manajemen

BARCODE PICASSO

BARCODE PICASSO is a barcode-based warehouse

gudang dan distribusi berbasis *barcode* yang digunakan untuk mengelola pergerakan barang secara terintegrasi, mulai dari penerimaan, penyimpanan, pengeluaran, hingga pengiriman barang.

Dengan dukungan teknologi *barcode*, sistem ini meningkatkan akurasi pencatatan inventaris, mempercepat proses operasional gudang, serta menyediakan visibilitas dan pelacakan barang secara real-time dari gudang hingga lokasi tujuan.

E-DOCUMENT

E-Document merupakan sistem pengelolaan dokumen elektronik yang mendukung penyimpanan, distribusi, pencarian, persetujuan, dan pengarsipan dokumen perusahaan secara terintegrasi dan menggunakan standar ANRI. Sistem ini membantu meningkatkan efisiensi pengelolaan dokumen, memperkuat keamanan informasi, mempercepat proses bisnis, serta mendukung implementasi tata kelola perusahaan yang baik melalui pengelolaan dokumen yang terstruktur dan terdokumentasi.

AMS (Audit Mangement System)

Audit Management System (AMS) merupakan sistem yang digunakan oleh Divisi Pengawasan Internal untuk mengelola seluruh siklus audit perusahaan secara terintegrasi, mulai dari perencanaan, pelaksanaan, pencatatan temuan, *monitoring* tindak lanjut, hingga pelaporan hasil audit.

Sistem ini membantu meningkatkan efektivitas pengawasan, memastikan penyelesaian rekomendasi audit secara tepat waktu, serta mendukung penerapan tata kelola perusahaan yang baik, pengendalian internal yang efektif, dan manajemen risiko yang berkelanjutan.

E-Procurement (Electronic Procurement System)

E-Procurement adalah sistem pengadaan barang dan jasa berbasis elektronik yang digunakan untuk mengelola seluruh proses pengadaan secara terintegrasi, mulai dari perencanaan kebutuhan, pengajuan pengadaan, proses tender atau pemilihan vendor, penerbitan kontrak. Pada sistem *eproc* terdapat module utama Vendor Management untuk mengelola vendor yang terintegrasi dengan sistem ERP SAP.

SOP DAN TATA KELOLA TI

Ruang lingkup kebijakan tata kelola teknologi informasi meliputi:

and distribution management system used to manage the integrated movement of goods, from receiving, storage, issuance, and distribution to delivery.

Supported by barcode technology, the system improves inventory recording accuracy, accelerates warehouse operational processes, and provides real-time visibility and tracking of goods from the warehouse to their final destination.

E-DOCUMENT

E-Document is an electronic document management system that supports the storage, distribution, retrieval, approval, and archiving of corporate documents in an integrated manner and in accordance with ANRI standards.

The system helps improve document management efficiency, strengthen information security, accelerate business processes, and support the implementation of good corporate governance through structured and well-documented document management.

AMS (Audit Management System)

The Audit Management System (AMS) is a system used by the Internal Audit Division to manage the entire corporate audit cycle in an integrated manner, from audit planning, execution, recording of audit findings, monitoring of follow-up actions, to audit reporting.

The system helps improve the effectiveness of internal oversight, ensures the timely completion of audit recommendations, and supports the implementation of good corporate governance, effective internal control, and sustainable risk management.

E-Procurement (Electronic Procurement System)

E-Procurement is an electronic procurement system used to manage the entire procurement process for goods and services in an integrated manner, starting from requirements planning, procurement requests, tender processes or vendor selection, through to contract issuance. The e-procurement system includes a core Vendor Management module used to manage vendors and is integrated with the SAP ERP system.

IT SOPs and Governance

The scope of the Information Technology governance policy includes:

1. Kebijakan Strategis Teknologi Informasi
   a. Kebijakan ini memberikan arah terhadap pengelolaan Teknologi Informasi Perusahaan agar selaras dengan kebutuhan bisnis, optimalisasi penggunaan sumber daya, pengelolaan investasi Teknologi Informasi, penataan proses kerja dan organisasi Teknologi Informasi, serta pengelolaan dan pengendalian risiko implementasi Teknologi Informasi.
   b. Lingkup Kebijakan Strategis Teknologi Informasi meliputi:
      1. Perencanaan Teknologi Informasi;
      2. Pengelolaan Infrastruktur;
      3. Pengelolaan Investasi Teknologi Informasi;
      4. Pengelolaan Sumber Daya Teknologi Informasi;
      5. Pengelolaan *Managed Service Agreements*;
      6. Pengelolaan *Vendor*;
      7. Pengelolaan Risiko Teknologi Informasi;
      8. Pengelolaan Keamanan Teknologi Informasi;
      9. Pengelolaan Data dan Informasi Teknologi Informasi;
2. Kebijakan Pengembangan Teknologi Informasi
   a. Kebijakan ini disusun sebagai pedoman untuk memberikan arah terhadap pengembangan Teknologi Informasi, termasuk identifikasi kebutuhan TI, aktivitas pengembangan, pengelolaan perubahan, dan pengelolaan rilis Teknologi Informasi.
   b. Lingkup Kebijakan Pengembangan Teknologi Informasi meliputi:
      1. Pengelolaan Aplikasi Teknologi Informasi.
      2. Penanganan Kebutuhan dan Identifikasi Solusi TI;
      3. Pengelolaan Akuisisi, Pengembangan, dan Pengujian Aplikasi/Sistem TI;
      4. Pengelolaan Kinerja & Kapasitas Teknologi Informasi;
      5. Pengelolaan Permintaan Perubahan *(Change Request)* Layanan TI;
      6. Pengelolaan Rilis Teknologi Informasi;
      7. Pengelolaan Pengatahuan Teknologi Informasi;
      8. Pengelolaan Aset Teknologi Informasi;
      9. Pengelolaan Program & Proyek Teknologi Informasi.

1. *Information Technology Strategic Policy*
   a. *This policy provides direction for the management of Information Technology to ensure alignment with business requirements, optimisation of resource utilisation, management of Information Technology investments, organisation of Information Technology processes and structures, as well as the management and control of risks associated with Information Technology implementation.*
   b. *The scope of the Information Technology Strategic Policy includes:*
      1. *Information Technology Planning;*
      2. *Infrastructure Management;*
      3. *Information Technology Investment Management;*
      4. *Information Technology Resource Management;*
      5. *Managed Service Agreement Management;*
      6. *Vendor Management;*
      7. *Information Technology Risk Management;*
      8. *Information Technology Security Management; and*
      9. *Information Technology Data and Information Management.*
2. *Information Technology Development Policy*
   a. *This policy is established as a guideline to provide direction for Information Technology development, including IT requirements identification, development activities, change management, and Information Technology release management.*
   b. *The scope of the Information Technology Development Policy includes:*
      1. *Information Technology Application Management;*
      2. *IT Requirements Identification and Solution Management;*
      3. *Management of the Acquisition, Development, and Testing of IT Applications/Systems;*
      4. *Information Technology Performance and Capacity Management;*
      5. *Information Technology Service Change Request Management;*
      6. *Information Technology Release Management;*
      7. *Information Technology Knowledge Management;*
      8. *Information Technology Asset Management; and*
      9. *Information Technology Programme and Project Management.*

3. Kebijakan Operasional dan Layanan Teknologi Informasi
   a. Kebijakan ini disusun sebagai pedoman dalam pelaksanaan operasional Teknologi Informasi, termasuk pengelolaan layanan, operasional Teknologi Informasi, keamanan serta keberlangsungan bisnis perusahaan.
   b. Lingkup Kebijakan Operasional Teknologi Informasi meliputi:
      1. Pengelolaan Operasional teknologi Informasi;
      2. Pengelolaan Permintaaan dan Insiden Teknolgoin Informasi;
      3. Pengelolaan Kebelanjutan Teknologi Informasi;
      4. Pengelolaan Layanan Teknologi Informasi;
      5. Pengelolaan Keamanan Teknologi Informasi;
      6. Pengelolaan Layanan oleh Pihak Ketiga;
      7. Pengelolaan Mutu TI;
      8. Pengelolaan Jaringan dan Internet;
      9. Pengelolaan *Disaster Recovery Plan (DRP)*;
4. Kebijakan *Monitoring*, Evaluasi dan Kepatuhan Teknologi Informasi
   a. Kebijakan ini disusun sebagai pedoman dalam pelaksanaan *monitoring*, evaluasi kinerja, serta pemenuhan terhadap kepatuhan terhadap ketentuan hukum dan regulasi yang berlaku.
   b. Lingkup Kebijakan *Monitoring*, Evaluasi dan Kepatuhan TI meliputi:
      1. Pemantauan dan Evaluasi Kinerja TI;
      2. Pemantauan dan Evaluasi Pengendalian Internal;
      3. Pengelolaan Kepatuhan terhadap Regulasi Eksternal.
5. Sasaran Pengendalian Teknologi Informasi
   a. Sasaran pengendalian TI disusun untuk memastikan bahwa pengendalian Teknologi Informasi Perusahaan selaras dengan tingkat kematangan TI *(IT Maturity Level)* yang ditargetkan sebagai indikator keberhasilan.
   b. Sasaran pengendalian TI disusun berdasarkan prinsip dan Pedoman Tata Kelola Teknologi Informasi, praktik terbaik *(best practices)*, serta disesuaikan dengan kebutuhan dan kondisi perusahaan.

Pedoman Tata Kelola Teknologi Informasi menjadi acuan utama, sedangkan pengaturan teknis dan detail pelaksanaan akan dituangkan lebih lanjut dalam prosedur operasional sesuai kebutuhan perusahaan.

3. *Information Technology Operations and Services Policy*
   a. *This policy is established as a guideline for the implementation of Information Technology operations, including service management, Information Technology operations, security, and business continuity.*
   b. *The scope of the Information Technology Operations Policy includes:*
      1. *Information Technology Operations Management;*
      2. *Information Technology Request and Incident Management;*
      3. *Information Technology Continuity Management;*
      4. *Information Technology Service Management;*
      5. *Information Technology Security Management;*
      6. *Third-Party Service Management;*
      7. *IT Quality Management;*
      8. *Network and Internet Management; and*
      9. *Disaster Recovery Plan (DRP) Management.*
4. *Information Technology Monitoring, Evaluation, and Compliance Policy*
   a. *This policy is established as a guideline for the implementation of monitoring, performance evaluation, and compliance with applicable laws and regulations.*
   b. *The scope of the Information Technology Monitoring, Evaluation, and Compliance Policy includes:*
      1. *IT Performance Monitoring and Evaluation;*
      2. *Internal Control Monitoring and Evaluation; and*
      3. *Compliance Management with External Regulations.*
5. *Information Technology Control Objectives*
   a. *IT control objectives are established to ensure that the Company's Information Technology controls are aligned with the targeted IT Maturity Level as a key indicator of success.*
   b. *IT control objectives are developed based on the principles and guidelines of Information Technology Governance, best practices, and are tailored to the Company's needs and circumstances.*

The Information Technology Governance Guidelines serve as the primary reference, while technical arrangements and detailed implementation requirements will be further stipulated in operational procedures in accordance with the Company's needs.

Keamanan Data dan Ketahanan terhadap Serangan Siber

Dalam menghadapi meningkatnya ancaman siber global yang semakin kompleks dan dinamis, PELNI Services menempatkan keamanan data sebagai prioritas utama dalam strategi transformasi digital.
Langkah-langkah penguatan keamanan siber meliputi:

- Implementasi *multi-layer security architecture* untuk melindungi infrastruktur TI
- Penerapan enkripsi data baik saat penyimpanan maupun transmisi *(data at rest & data in transit)*
- Penguatan sistem *identity and access management (IAM)* berbasis prinsip *least privilege*
- *Monitoring* keamanan sistem secara *real-time* melalui *security monitoring dashboard*
- Penerapan *backup and disaster recovery system* untuk menjamin keberlanjutan operasional

Selain itu, PELNI Services mulai memanfaatkan *Artificial Intelligence* dalam aspek keamanan siber melalui pendekatan *AI-based threat detection* yang mampu mengidentifikasi pola anomali, potensi intrusi, serta serangan siber secara lebih cepat dan akurat dibandingkan metode konvensional.

Pendekatan ini memperkuat ketahanan digital perusahaan sekaligus memastikan bahwa data perusahaan dan pemangku kepentingan terlindungi secara optimal dari risiko kebocoran, manipulasi, maupun penyalahgunaan. (GRI 418-1, GRI 205-1; ESG)

Inovasi Digital: Transformasi Layanan dan Penguatan Nilai Tambah

PELNI Services terus mendorong inovasi digital sebagai bagian dari upaya peningkatan efisiensi, transparansi, dan kualitas layanan kepada seluruh pemangku kepentingan. Beberapa inisiatif strategis yang telah diimplementasikan meliputi:

- **Penguatan Satuan Pengawas Intern Digital**
  Pengembangan *Whistle Blowing System (WBS)* berbasis digital sebagai sarana pelaporan pelanggaran yang aman, transparan, dan mudah diakses, guna memperkuat budaya integritas perusahaan.
- **Digitalisasi Layanan Berbasis *Mobile***
  Pengembangan *Electronic Channel* berbasis perangkat mobile yang memungkinkan akses layanan lebih cepat, fleksibel, dan responsif terhadap kebutuhan pengguna.

Data Security and Resilience Against Cyberattacks

In response to increasingly complex and dynamic global cyber threats, PELNI Services places data security as a top priority within its digital transformation strategy.

Cybersecurity enhancement measures include:

- *Implementation of a multi-layer security architecture to protect IT infrastructure;*
- *Application of data encryption for both data at rest and data in transit;*
- *Strengthening of the Identity and Access Management (IAM) system based on the principle of least privilege;*
- *Real-time security monitoring through a security monitoring dashboard; and*
- *Implementation of a backup and disaster recovery system to ensure business continuity.*

In addition, PELNI Services has begun leveraging Artificial Intelligence in cybersecurity through an AI-based threat detection approach capable of identifying anomaly patterns, potential intrusions, and cyberattacks more quickly and accurately than conventional methods.

This approach strengthens the Company's digital resilience while ensuring that corporate and stakeholder data are optimally protected against the risks of data breaches, manipulation, and misuse. (GRI 418-1, GRI 205-1; ESG)

Digital Innovation: Service Transformation and Value Creation Enhancement

PELNI Services continues to drive digital innovation as part of its efforts to improve efficiency, transparency, and service quality for all stakeholders. Several strategic initiatives that have been implemented include:

- ***Strengthening the Digital Internal Audit Function***
  Development of a digital-based Whistle Blowing System (WBS) as a secure, transparent, and easily accessible reporting channel for violations, aimed at strengthening the Company's culture of integrity.
- ***Mobile-Based Service Digitalisation***
  Development of mobile-based Electronic Channels that enable faster, more flexible, and more responsive access to services according to user needs.

- **Integrasi Data dan Layanan Digital**
  Penguatan integrasi data antar sistem untuk mendukung layanan yang lebih konsisten, akurat, serta berbasis pengalaman pengguna *(user-centric digital service)*.

Inovasi ini menegaskan posisi PELNI Services sebagai organisasi yang tidak hanya mengikuti perkembangan teknologi, tetapi juga secara aktif membentuk standar baru dalam transformasi digital di industrinya. (GRI 205-3; ESG)

Pengembangan Sumber Daya Manusia Teknologi Informasi

Keberhasilan transformasi digital PELNI Services sangat bergantung pada kesiapan sumber daya manusia yang unggul dan adaptif. Oleh karena itu, perusahaan secara konsisten melaksanakan program pengembangan kompetensi SDM TI melalui:
- Pelatihan teknis di bidang *cloud computing, cybersecurity*, dan *data analytics*
- Penguatan literasi *Artificial Intelligence* dan pemanfaatannya dalam bisnis
- *Workshop* pengembangan arsitektur sistem *digital modern*
- Partisipasi dalam forum, seminar, dan kolaborasi teknologi berskala nasional maupun internasional

Pendekatan ini bertujuan untuk membangun talenta digital yang tidak hanya kompeten secara teknis, tetapi juga memiliki kemampuan berpikir strategis dan inovatif dalam menghadapi perubahan teknologi yang sangat cepat.
(GRI 404-1; ESG)

Inovasi Digital: Transformasi Layanan dan Penguatan Nilai Tambah

PELNI Services terus menghadirkan inovasi digital untuk meningkatkan kualitas layanan dan memperkuat transparansi organisasi.

Inisiatif utama meliputi:
- Pengembangan *Whistle Blowing System (WBS)* berbasis digital untuk memperkuat integritas dan pengendalian internal
- Digitalisasi layanan melalui *Electronic Channel* berbasis *mobile* untuk meningkatkan aksesibilitas dan kecepatan layanan
- Integrasi sistem layanan berbasis data untuk mendukung pengalaman pengguna yang lebih responsif dan terukur

Inovasi ini mencerminkan komitmen PELNI Services dalam membangun ekosistem digital

- ***Integration of Data and Digital Services***
  Strengthening data integration across systems to support more consistent, accurate, and user-centric digital services.

These innovations reinforce PELNI Services' position as an organisation that not only keeps pace with technological developments but also actively shapes new standards in digital transformation within its industry. (GRI 205-3; ESG)

Information Technology Human Capital Development

The success of PELNI Services' digital transformation is highly dependent on the readiness of superior and adaptive human resources. Therefore, the Company consistently implements competency development programmes for IT personnel through:

- *Technical training in cloud computing, cybersecurity, and data analytics;*
- *Strengthening Artificial Intelligence literacy and its application in business;*
- *Workshops on modern digital system architecture development; and*
- *Participation in technology forums, seminars, and collaborations at both national and international levels.*

This approach aims to develop digital talent that is not only technically competent but also possesses strategic thinking and innovative capabilities to respond to rapid technological changes.
(GRI 404-1; ESG)

Digital Innovation: Service Transformation and Value Creation Enhancement

PELNI Services continues to deliver digital innovation to improve service quality and strengthen organisational transparency.

Key initiatives include:
- *Development of a digital-based Whistle Blowing System (WBS) to strengthen integrity and internal control;*
- *Digitalisation of services through mobile-based Electronic Channels to improve service accessibility and responsiveness; and*
- *Integration of data-driven service systems to support a more responsive and measurable user experience.*

These innovations reflect PELNI Services' commitment to building a digital ecosystem that is transparent,

yang transparan, efisien, dan berorientasi pada pengguna. (GRI 205-3; ESG)

efficient, and user-oriented. (GRI 205-3; ESG)

Komitmen Keberlanjutan: TI sebagai Enabler ESG dan SDGs

Seluruh inisiatif transformasi Teknologi Informasi di PELNI Services secara langsung mendukung penerapan prinsip *Environmental, Social, and Governance (ESG)*, khususnya dalam aspek tata kelola yang transparan, inovasi berkelanjutan, serta penguatan institusi perusahaan.

Selain itu, transformasi digital dan implementasi AI juga berkontribusi terhadap pencapaian Tujuan Pembangunan Berkelanjutan *(Sustainable Development Goals/SDGs)*, terutama pada:
- SDG 9: Industri, Inovasi, dan Infrastruktur
- SDG 16: Perdamaian, Keadilan, dan Kelembagaan yang Tangguh
- SDG 17: Kemitraan untuk Mencapai Tujuan

Sustainability Commitment: Information Technology as an ESG and SDGs Enabler

All Information Technology transformation initiatives at PELNI Services directly support the implementation of Environmental, Social, and Governance (ESG) principles, particularly in the areas of transparent governance, sustainable innovation, and the strengthening of corporate institutions.

In addition, digital transformation and the implementation of Artificial Intelligence also contribute to the achievement of the Sustainable Development Goals (SDGs), particularly:
- *SDG 9: Industry, Innovation, and Infrastructure;*
- *SDG 16: Peace, Justice, and Strong Institutions; and*
- *SDG 17: Partnerships for the Goals.*

DATA PENGEMBANGAN DAN BIAYA PENGEMBANGAN TAHUN 2025
Development Data and Development Costs In 2025

No.	DESKRIPSI / *Description*	REALISASI / Realization	REALISASI + PPN / *Realization + Vat*
1.	HCIS – SIP PELNI Services FASE 2	Rp900,000,000	Rp999,000,000
2.	PENGAWAS HCIS	Rp78,532,500	Rp87,171,075
3.	E-FOOD CHAGE REQUEST	Rp25,000,000	Rp27,750,000
4.	SKE – AKUNTANSI	Rp160,000,000	Rp177,600,000
5.	SKE - CR	Rp60,000,000	Rp66,600,000
6.	E-PROCUREMENT	Rp155,000,000	Rp172,050,000
7.	AMS	Rp100,000,000	Rp111,000,000
8.	CR BARCODE PICASSO Fase 1	Rp25,000,000	Rp27,750,000
9.	E-Document	Rp65,000,000	Rp72,150,000


PELNI

TATA KELOLA TI
IT GOVERNANCE

01



Perencanaan Teknologi Informasi

IT Planning

02



Pengelolaan Infrastruktur

Infrastructure Management

03



Pengelolaan Investasi Teknologi Informasi

IT Investment Management

04



Pengelolaan Sumber Daya Teknologi Informasi

IT Resource Management

05



Pengelolaan Managed Service Agreements

Managed Service Agreements

06



Pengelolaan Vendor

Vendor Management

07



Pengelolaan Risiko Teknologi Informasi

IT Risk Management

08



Pengelolaan Keamanan Teknologi Informasi

IT Security Management

09

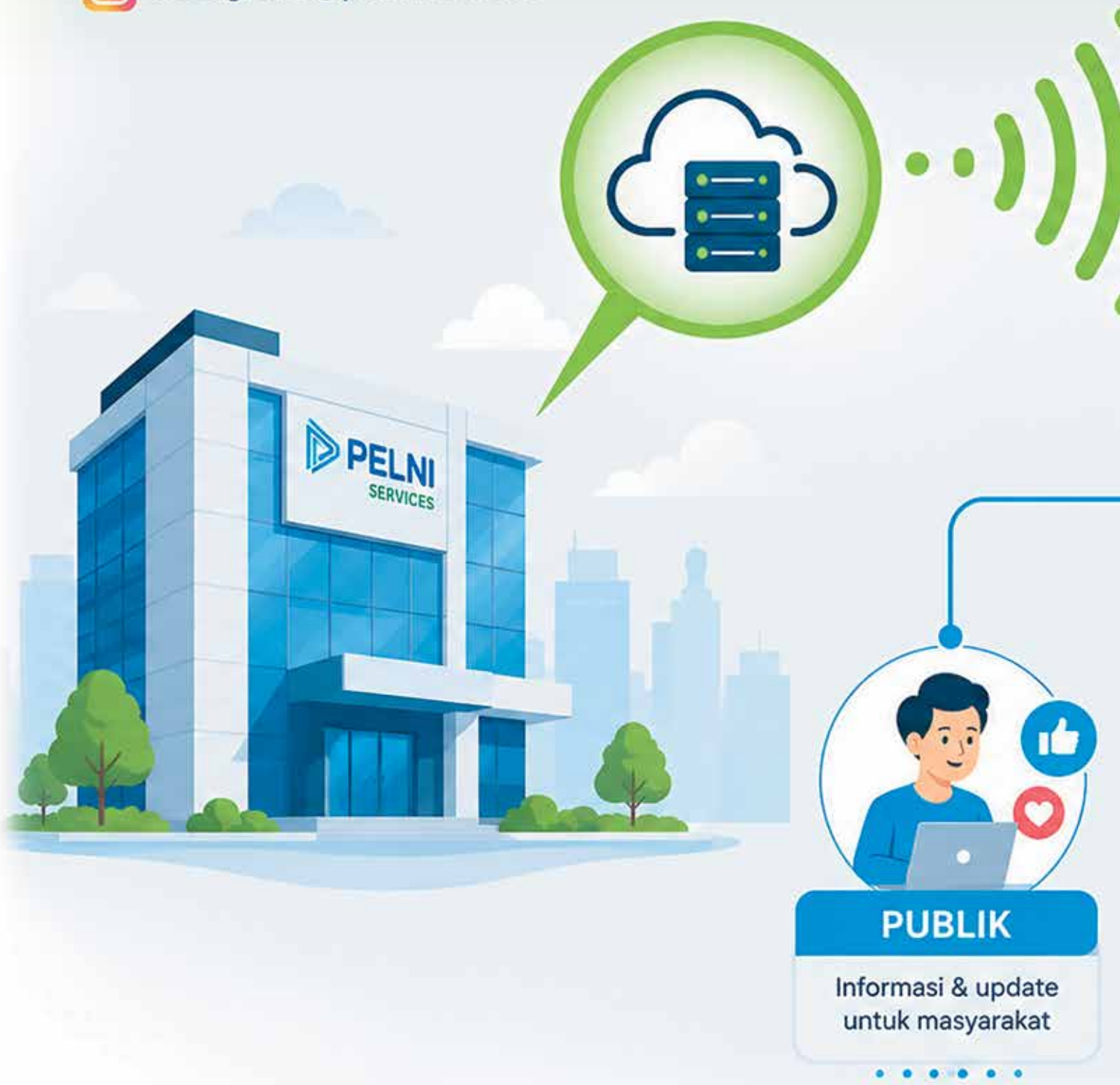


Pengelolaan Data & Informasi Teknologi Informasi

IT Data & Information Management

WEBSITE CORPORATE DAN SOSIAL MEDIA /
Corporate Website and Social Media:

Instagram @pelniservices







KLIEN

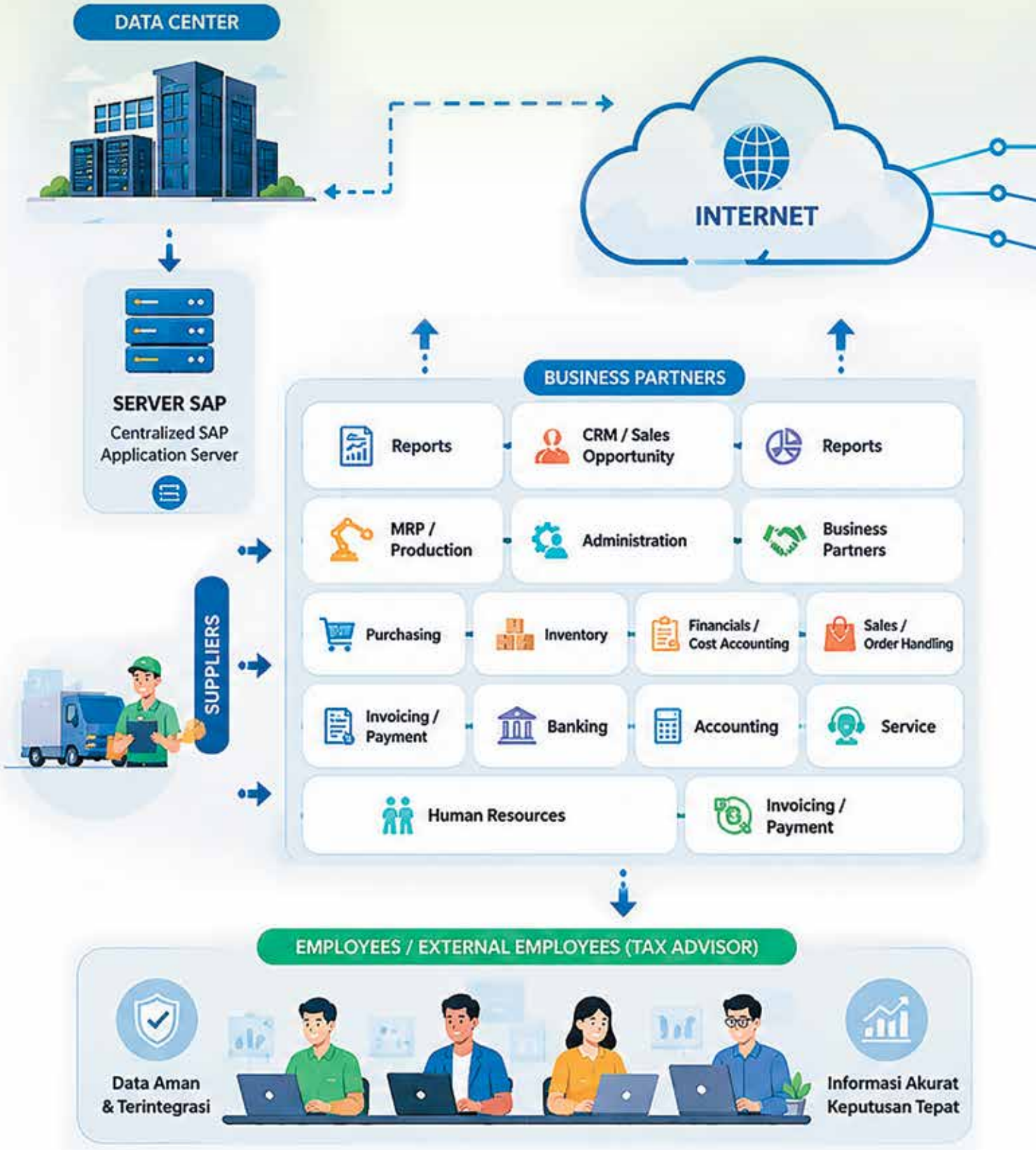
Informasi & layanan untuk klien

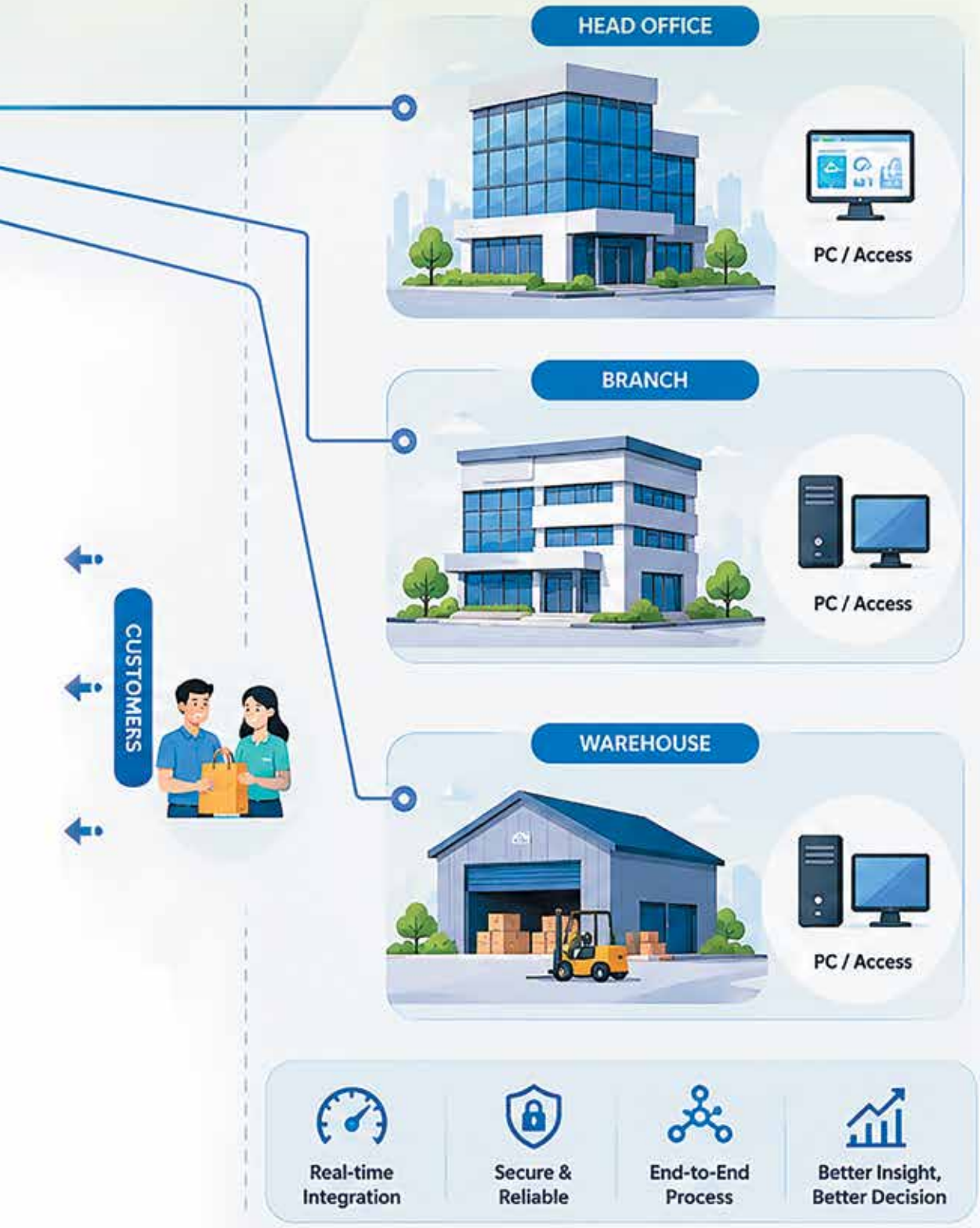


MITRA

Informasi & kolaborasi untuk mitra

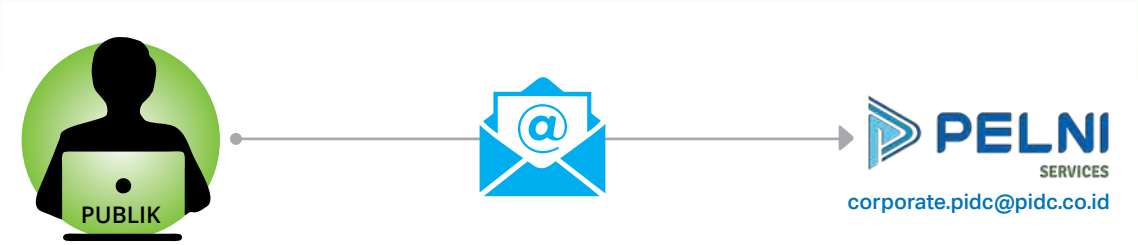
APLIKASI SISTEM KEUANGAN SAP
SAP Financial System Application




HEAD OFFICE
PC / Access
BRANCH
PC / Access
CUSTOMERS
WAREHOUSE
PC / Access
Real-time Integration
Secure & Reliable
End-to-End Process
Better Insight, Better Decision

TEKNIS TATA KELOLA SURAT ELEKTRONIK *(E-MAIL) /*
Technical Management of E-Mail Technical Management of E-Mail

1. *User external* kirim *email* ke alamat ***corporate.PELNI Servicesc@PELNI Servicesc.co.id*** sebagai *main email* PELNI Services / *External users send email to* ***corporate.PELNI Servicesc@PELNI Servicesc.co.id*** *as PELNI Services's main email address.*



Atau *User external* kirim *email* langsung ke *account email* divisi unit kerja/*account email* Direksi. /
Or external users send email directly to the work unit division email account / Board of Directors email account.



2. *PIC email* ***corporate.PELNI Servicesc@PELNI Servicesc.co.id*** *share email* ke masing-masing *email* divisi unit kerja dan *email* Direksi. / *PIC* ***corporate.PELNI Servicesc@PELNI Servicesc.co.id*** *share email to each work unit division email and Board of Directors email.*



SYSTEM RESPONSE

3. Pada saat merespon email pihak *user external* tersebut tiap Divisi unit kerja atau Direksi diperkenankan merespon langsung melalui *account email* Divisi / Direksi masing-masing di *cc*: ke *email* **corporate.PELNI Servicesc@PELNI Servicesc.co.id** *(main email)*. / *When responding to emails from external users, each Division of the work unit or the Board of Directors is allowed to respond directly through their respective Division / Board of Directors email account at cc: to email corporate.PELNI Servicesc@PELNI Servicesc.co.id (main email).*



Email ini ditujukan ke **corporate.PELNI Servicesc@PELNI Servicesc.co.id** sebagai pemberitahuan terkait informasi terbaru. / *This email is addressed to* ***corporate.PELNI Servicesc@PELNI Servicesc.co.id*** *as a notification regarding the latest information.*

1. Jika pihak *user external* kirim *email* ke *account Gmail* pada saat merespon harus *via email* **corporate.PELNI Servicesc@PELNI Servicesc.co.id**. / *If the external user sends an email to the Gmail account when responding, it must be via email* ***corporate.PELNI Servicesc@PELNI Servicesc.co.id****.*
2. Tidak diperkenakan merespon *email* pihak ke-3 melalui *account Gmail*. /
   Do not respond to 3rd party emails through your Gmail account.
3. Selama masa peralihan tersebut, *account Gmail* hanya untuk menerima *email* pihak ke-3. /
   During the transition period, the Gmail account is only for receiving 3rd party emails.
4. *Account Gmail* dapat digunakan untuk merespon apabila terjadi kendala, dan proses *maintenance* pada *account corporate*. / *Gmail accounts can be used to respond to problems, and maintenance processes on corporate accounts.*
5. *Account Gmail* tetap dapat di *acces* oleh masing-masing divisi unit kerja. /
   Gmail accounts can still be accessed by each division of the work unit.
6. *Account* personal domain **@PELNI Servicesc.co.id** digunakan untuk pekerjaan yang bersifat teknis operasional./
   The personal domain account ***@PELNI Servicesc.co.id*** *is used for technical operational work.*
7. Hubungi dan laporkan bila ada kendala pada saat pelaksanaannya ke *Staff IT*. /
   Contact and report any problems during implementation to the IT Staff.

ANALISIS & PEMBAHASAN MANAJEMEN

Management Discussion & Analysis

Menganalisis Kinerja, Mengidentifikasi Peluang, dan Merumuskan Strategi untuk Pertumbuhan Berkelanjutan

5

ANALISIS & PEMBAHASAN MANAJEMEN

Management Discussion & Analysis



PELNI
SERVICES
PT Pelita Indonesia Djaya

Hasil kinerja bisnis PELNI Services di tahun 2025 ini secara umum masih tergolong cukup baik dan relatif bisa mendekati dari target anggaran yang telah ditetapkan dalam RKAP. Bahkan jika dibandingkan dengan pencapaian di tahun sebelumnya, beberapa rasio kinerja dari PELNI Services terbukti mampu meningkat secara signifikan.

The results of PELNI Services's business performance in 2025 are generally still quite good and can relatively approach the budget targets set in the RKAP. Even when compared to the achievements in the previous year, several performance ratios from PELNI Services proved to be able to increase significantly.

Tinjauan Ekonomi Global Industri *Ship Chandler* Tahun 2025 (GRI: 2-6, 2-22, 3-3, 201-1)

Global Economic Review of the Ship Chandler Industry in 2025 (GRI: 2-6, 2-22, 3-3, 201-1)

Pada tahun 2025, perekonomian global menunjukkan pertumbuhan yang relatif moderat di tengah masih berlangsungnya berbagai tantangan eksternal, antara lain ketidakpastian geopolitik, fragmentasi perdagangan internasional, serta kebijakan moneter yang cenderung berhati-hati di berbagai negara. Meskipun tekanan inflasi mulai mereda dibandingkan periode sebelumnya, tingkat suku bunga global yang masih relatif tinggi turut memengaruhi aktivitas investasi dan konsumsi di sejumlah kawasan.

In 2025, the global economy recorded relatively moderate growth amid continuing external challenges, including geopolitical uncertainty, fragmentation in international trade, and cautious monetary policies adopted across various countries. Although inflationary pressures began to ease compared to previous periods, global interest rates remained relatively high, thereby affecting investment and consumption activities in several regions.

Di tengah dinamika tersebut, kawasan Asia tetap menjadi salah satu motor penggerak pertumbuhan ekonomi dunia, didukung oleh permintaan domestik yang kuat, peningkatan investasi, serta pengembangan infrastruktur yang berkelanjutan. Indonesia sebagai bagian dari kawasan Asia juga mampu menunjukkan resiliensi ekonomi dengan pertumbuhan yang tetap solid, ditopang oleh konsumsi rumah tangga, stabilitas inflasi, dan aktivitas perdagangan yang terus terjaga.

Amid these dynamics, Asia continued to serve as one of the key drivers of global economic growth, supported by strong domestic demand, increased investment, and ongoing infrastructure development. Indonesia, as part of the Asian region, also demonstrated economic resilience with solid growth performance, underpinned by household consumption, stable inflation, and sustained trade activities.

Bagi sektor maritim dan *Ship Chandler*, perkembangan ekonomi global tersebut memberikan pengaruh langsung terhadap *volume* perdagangan internasional dan mobilitas kapal niaga. Aktivitas perdagangan laut yang tetap tumbuh sepanjang tahun 2025 turut mendorong peningkatan kebutuhan layanan penunjang operasional kapal, termasuk jasa *ship chandler* yang menyediakan kebutuhan *Ship Chandler*, perbekalan, perlengkapan teknis, serta kebutuhan harian awak kapal.

For the maritime and logistics sectors, these global economic developments had a direct impact on international trade volumes and commercial shipping mobility. The continued growth in maritime trade throughout 2025 contributed to increasing demand for vessel operational support services, including ship chandler services that provide logistics supplies, provisions, technical equipment, and daily necessities for ship crews.

Industri *ship chandler* pada tahun 2025 juga dihadapkan pada perubahan ekspektasi pelanggan yang semakin menuntut layanan cepat, tepat, dan kompetitif. Waktu sandar kapal yang semakin singkat menjadikan kecepatan respons dan ketepatan pengiriman sebagai faktor utama dalam pemilihan mitra usaha. Selain itu, pelanggan semakin memperhatikan aspek ketersediaan barang, kualitas produk, kepatuhan terhadap standar keselamatan dan kesehatan, serta efisiensi biaya.

In 2025, the ship chandler industry also faced evolving customer expectations, with greater emphasis placed on fast, accurate, and competitive services. Shorter vessel berthing times made responsiveness and delivery punctuality key factors in the selection of business partners. In addition, customers increasingly focused on product availability, product quality, compliance with health and safety standards, and cost efficiency.

Di sisi lain, transformasi digital terus menjadi bagian penting dalam peningkatan daya saing industri. Kebutuhan akan proses pemesanan yang terintegrasi, penyampaian penawaran secara cepat, pemantauan status pengiriman, hingga administrasi berbasis digital menjadi tren yang semakin berkembang. Perusahaan yang mampu beradaptasi terhadap perubahan tersebut memiliki peluang lebih besar untuk memperluas pangsa pasar dan memperkuat hubungan dengan pelanggan.

On the other hand, digital transformation continued to play an important role in enhancing industry competitiveness. The need for integrated ordering processes, raPELNI Services quotation delivery, shipment tracking, and digitally based administrative systems became increasingly prevalent industry trends. Companies capable of adapting to these changes were presented with greater opportunities to expand market share and strengthen customer relationships.

Sejalan dengan kondisi tersebut, Perseroan memandang bahwa prospek usaha di bidang *ship chandler* masih terbuka positif seiring meningkatnya aktivitas pelayaran nasional maupun internasional. Dengan didukung pengalaman usaha, jaringan pemasok yang luas, komitmen terhadap kualitas layanan, serta upaya berkelanjutan dalam peningkatan efisiensi operasional, Perseroan berada pada posisi yang baik untuk menangkap peluang pertumbuhan di masa mendatang.

In line with these conditions, the Company views the business prospects of the ship chandler sector as remaining positive, supported by increasing national and international shipping activities. Backed by extensive business experience, a broad supplier network, commitment to service quality, and continuous efforts to improve operational efficiency, the Company is well-positioned to capture future growth opportunities.

Namun demikian, Perseroan tetap mencermati sejumlah risiko usaha, antara lain fluktuasi nilai tukar mata uang asing, kenaikan biaya *Ship Chandler*, persaingan harga yang semakin ketat, gangguan rantai pasok, serta perubahan regulasi di bidang kepelabuhanan dan perdagangan. Oleh karena itu, Perseroan terus menerapkan strategi mitigasi risiko secara adaptif guna menjaga kesinambungan usaha dan kinerja Perusahaan.

Nevertheless, the Company remains attentive to several business risks, including fluctuations in foreign exchange rates, rising logistics costs, intensifying price competition, supply chain disruptions, and changes in port and trade regulations. Accordingly, the Company continues to implement adaptive risk mitigation strategies to maintain business sustainability and corporate performance.

Secara keseluruhan, dinamika ekonomi global pada tahun 2025 memberikan tantangan sekaligus peluang bagi industri *ship chandler*. Melalui penguatan fundamental usaha, peningkatan kualitas layanan, serta transformasi bisnis yang berkelanjutan, Perseroan optimistis dapat mempertahankan kinerja positif dan menciptakan nilai tambah bagi seluruh pemangku kepentingan.

Overall, global economic dynamics in 2025 presented both challenges and opportunities for the ship chandler industry. Through the strengthening of business fundamentals, enhancement of service quality, and ongoing business transformation, the Company remains optimistic in sustaining positive performance and creating added value for all stakeholders.

Proyeksi Ekonomi Indonesia Tahun 2026

Indonesia's Economic Outlook for 2026

Memasuki tahun 2026, perekonomian Indonesia diproyeksikan tetap tumbuh positif meskipun masih dibayangi oleh berbagai tantangan eksternal, termasuk ketidakpastian geopolitik, perlambatan pertumbuhan ekonomi global, fluktuasi harga energi, serta dinamika perdagangan internasional. Berbagai lembaga internasional memperkirakan pertumbuhan ekonomi Indonesia berada pada kisaran 4,7%–5,3%, didukung oleh konsumsi domestik yang tetap kuat, peningkatan investasi, pembangunan infrastruktur, serta aktivitas perdagangan yang terus berkembang. IMF memproyeksikan pertumbuhan ekonomi

Entering 2026, the Indonesian economy is projected to maintain positive growth despite continued external challenges, including geopolitical uncertainties, slower global economic expansion, energy price volatility, and evolving international trade dynamics. Various international institutions forecast Indonesia's economic growth to remain within the range of approximately 4.7% to 5.3%, supported by resilient domestic consumption, sustained investment activity, infrastructure development, and expanding trade flows. The International Monetary Fund (IMF) projects

Indonesia sekitar 5,0% pada tahun 2026, sementara Bank Indonesia memperkirakan pertumbuhan dapat mencapai kisaran 5,3% apabila didukung oleh percepatan belanja pemerintah dan investasi yang berkelanjutan.

Stabilitas ekonomi nasional tersebut diperkirakan akan memberikan dampak positif terhadap sektor logistik, transportasi, dan maritim. Meningkatnya aktivitas perdagangan domestik maupun internasional berpotensi mendorong pertumbuhan arus barang dan mobilitas kapal di berbagai pelabuhan strategis Indonesia. Selain itu, komitmen Pemerintah dalam memperkuat konektivitas nasional melalui pembangunan dan pengembangan infrastruktur kepelabuhanan, kawasan industri, serta jaringan logistik nasional diharapkan dapat menciptakan peluang usaha yang lebih besar bagi pelaku usaha yang bergerak di bidang jasa pendukung operasional kapal, termasuk industri *ship chandler*.

Selain itu, posisi geografis strategis Indonesia di sepanjang jalur pelayaran internasional utama terus memperkuat perannya sebagai pusat maritim regional. Pertumbuhan aktivitas industri, peningkatan transaksi ekspor-impor, dan perbaikan berkelanjutan pada infrastruktur logistik diharapkan dapat mendukung pertumbuhan jangka panjang industri terkait maritim. Perkembangan ini diperkirakan akan memberikan kontribusi positif terhadap permintaan layanan dukungan kapal dan logistik operasional, sehingga menciptakan kondisi yang menguntungkan bagi pertumbuhan bisnis berkelanjutan dalam industri penyedia perlengkapan kapal.

Proyeksi Industri *Ship Chandler* Tahun 2026 (GRI: 2-22, 2-23, 3-3, 201-2)

Memasuki tahun 2026, industri *ship chandler* diperkirakan masih memiliki prospek pertumbuhan yang positif sejalan dengan proyeksi peningkatan aktivitas perdagangan global, pertumbuhan ekonomi nasional, serta berlanjutnya mobilitas pelayaran domestik maupun internasional. Kebutuhan terhadap jasa penunjang operasional kapal diperkirakan tetap terjaga, terutama pada jalur-jalur perdagangan utama, kawasan industri, serta pelabuhan strategis di Indonesia.

Pertumbuhan sektor *Ship Chandler* dan maritim diperkirakan akan terus didorong oleh meningkatnya arus barang, penguatan rantai pasok nasional, serta komitmen Pemerintah dalam pengembangan infrastruktur kepelabuhanan dan konektivitas antarwilayah. Kondisi tersebut

Indonesia's economy to grow by around 5.0% in 2026, while Bank Indonesia anticipates growth to remain above 5.0%, supported by continued investment and government spending.

The country's economic resilience is expected to provide a favourable environment for the logistics, transportation, and maritime sectors. Increased domestic and international trade activities are likely to drive higher cargo volumes and vessel traffic across Indonesia's major ports. Furthermore, the Government's commitment to strengthening national connectivity through the development of port infrastructure, industrial estates, and integrated logistics networks is expected to create additional opportunities for businesses operating within the maritime support services industry, including the ship chandler sector.

In addition, Indonesia's strategic geographical position along major international shipping routes continues to strengthen its role as a regional maritime hub. Growing industrial activities, increasing export-import transactions, and ongoing improvements in logistics infrastructure are expected to support the long-term growth of maritime-related industries. These developments are anticipated to contribute positively to the demand for vessel support services and operational logistics, thereby creating favourable conditions for sustainable business growth within the ship chandler industry.

Projection of the Ship Chandler Industry in 2026 (GRI: 2-22, 2-23, 3-3, 201-2)

Entering 2026, the ship chandler industry is projected to maintain positive growth prospects in line with the anticipated increase in global trade activities, national economic growth, and the continued expansion of both domestic and international shipping mobility. Demand for vessel operational support services is expected to remain stable, particularly along major trade routes, industrial areas, and strategic ports across Indonesia.

Growth in the logistics and maritime sectors is expected to continue to be driven by increasing cargo flows, strengthening national supply chains, and the Government's commitment to the development of port infrastructure and interregional connectivity. These conditions are likely to increase the frequency

berpotensi meningkatkan frekuensi kunjungan kapal niaga, kapal tanker, kapal curah, maupun kapal pendukung lepas pantai, yang pada akhirnya mendorong permintaan terhadap layanan *ship chandler*.

of visits by commercial vessels, tankers, bulk carriers, and offshore support vessels, which in turn will drive demand for ship chandler services.

Di sisi operasional, pelanggan diperkirakan akan semakin menuntut layanan yang cepat, efisien, dan terintegrasi. Kecepatan respons, ketepatan waktu pengiriman, kualitas produk, serta kemampuan menyediakan kebutuhan kapal secara lengkap akan menjadi faktor utama dalam menentukan daya saing pelaku usaha di industri ini. Selain itu, digitalisasi proses bisnis diproyeksikan semakin berkembang, mencakup sistem pemesanan *daring*, pengelolaan *inventori real-time*, pelacakan pengiriman, hingga administrasi elektronik.

From an operational perspective, customers are expected to place greater emphasis on services that are fast, efficient, and integrated. Responsiveness, delivery punctuality, product quality, and the ability to provide comprehensive vessel requirements will become key determinants of competitiveness within the industry. In addition, business process digitalisation is projected to continue developing, encompassing online ordering systems, real-time inventory management, shipment tracking, and electronic administration.

Persaingan usaha pada tahun 2026 juga diperkirakan akan semakin kompetitif, baik dari sisi harga maupun kualitas layanan. Oleh karena itu, perusahaan yang memiliki jaringan pemasok kuat, manajemen persediaan yang baik, serta kemampuan menjaga standar layanan secara konsisten akan memiliki keunggulan dalam memenangkan pasar.

Competition within the industry in 2026 is also expected to become increasingly intense, both in terms of pricing and service quality. Accordingly, companies with strong supplier networks, effective inventory management, and the ability to consistently maintain service standards will possess a competitive advantage in capturing market opportunities.

Di sisi lain, industri tetap menghadapi sejumlah tantangan, antara lain fluktuasi nilai tukar mata uang asing, potensi kenaikan harga bahan baku dan *Ship Chandler*, dinamika geopolitik global, serta perubahan regulasi di bidang pelayaran dan kepelabuhanan. Kondisi tersebut menuntut pelaku usaha untuk menerapkan strategi mitigasi risiko, diversifikasi pemasok, serta efisiensi biaya secara berkelanjutan.

On the other hand, the industry will continue to face several challenges, including fluctuations in foreign exchange rates, potential increases in raw material and logistics costs, global geopolitical dynamics, and changes in shipping and port regulations. These conditions require industry participants to continuously implement risk mitigation strategies, supplier diversification, and cost-efficiency measures.

Bagi Perseroan, tahun 2026 dipandang sebagai momentum untuk memperkuat posisi di industri *ship chandler* melalui peningkatan kualitas layanan, perluasan basis pelanggan, penguatan kerja sama strategis, serta percepatan transformasi digital. Dengan pengalaman usaha, kapabilitas operasional, dan komitmen terhadap kepuasan pelanggan, Perseroan optimistis dapat memanfaatkan peluang pertumbuhan yang tersedia serta meningkatkan kontribusi positif terhadap kinerja perusahaan.

For the Company, 2026 is viewed as a strategic momentum to strengthen its position within the ship chandler industry through service quality enhancement, customer base expansion, stronger strategic partnerships, and accelerated digital transformation. Supported by extensive business experience, operational capabilities, and a commitment to customer satisfaction, the Company remains optimistic in capitalising on available growth opportunities and enhancing its positive contribution to corporate performance.

Secara keseluruhan, industri *ship chandler* pada tahun 2026 diproyeksikan tetap bertumbuh dengan prospek yang menjanjikan, didukung oleh peningkatan aktivitas pelayaran dan perdagangan. Pelaku usaha yang adaptif, efisien, dan berorientasi pada layanan diperkirakan akan mampu mempertahankan daya saing dan mencatatkan kinerja yang berkelanjutan.

Overall, the ship chandler industry in 2026 is projected to continue growing with promising prospects, supported by increasing shipping and trade activities. Industry players that are adaptive, efficient, and service-oriented are expected to maintain competitiveness and achieve sustainable performance.

Kinerja Per-Segmen Usaha

PELNI menjalankan portofolio usaha yang terdiversifikasi dengan fokus pada penyediaan jasa pendukung operasional, logistik, maritim, teknologi informasi, serta berbagai layanan penunjang lainnya yang terintegrasi. Kegiatan usaha tersebut meliputi *Cleaning Service*, Janitor, Pengamanan, Hiburan Band, *Manage Service*, Permakanan, Sewa Kendaraan, *Chemical*, Pinisi, IT Komersial, Perbaikan Kapal, *Maintenance*, serta usaha sampingan lainnya. Selain itu, kontribusi kinerja anak perusahaan berasal dari segmen ABK Pelayan Kapal, ABK Pengamanan, Tamtama & Bintara, dan ABK *Non Captive*.

Diversifikasi portofolio usaha tersebut menjadi salah satu kekuatan Perseroan dalam menjaga keberlanjutan pertumbuhan usaha, memperluas sumber pendapatan, serta meningkatkan fleksibilitas dalam merespons dinamika pasar dan kebutuhan pelanggan. Didukung pengalaman operasional yang memadai, jaringan pelanggan yang luas, serta sinergi dengan ekosistem bisnis maritim dan transportasi nasional, Perseroan terus mengoptimalkan peluang usaha pada masing-masing segmen sesuai karakteristik dan potensi pasarnya.

Sepanjang tahun 2025, kinerja Perseroan ditopang oleh berbagai segmen usaha yang memberikan kontribusi terhadap pendapatan dan profitabilitas perusahaan. Segmen Permakanan, *Maintenance, Manage Service*, Pengamanan, dan IT Komersial tetap menjadi pilar utama dalam mendukung pencapaian kinerja Perseroan. Sementara itu, segmen *Cleaning Service*, Janitor, Sewa Kendaraan, *Chemical*, Pinisi, Hiburan Band, serta usaha sampingan lainnya berperan dalam memperkuat diversifikasi usaha dan mendukung pengembangan peluang bisnis baru di masa mendatang.

Melalui pengelolaan portofolio usaha yang seimbang, peningkatan kualitas layanan, serta penguatan efisiensi operasional, Perseroan berkomitmen untuk menciptakan pertumbuhan yang berkelanjutan dan memberikan nilai tambah yang optimal bagi seluruh pemangku kepentingan. Uraian berikut menyajikan kinerja masing-masing segmen usaha selama tahun buku 2025 beserta tantangan, upaya perbaikan, dan peluang pengembangannya

Performance by Business Segment

PELNI operates a diversified business portfolio focused on providing integrated operational support, logistics, maritime, information technology, and other supporting services. These business activities comprise Cleaning Service, Janitor, Security Services, Band Entertainment, Manage Service, Catering Services, Vehicle Rental, Chemical, Pinisi, Commercial IT, Ship Repair, Maintenance, and other ancillary business activities. In addition, the Company's subsidiary performance is generated through the ABK Pelayan Kapal, ABK Pengamanan, Tamtama & Bintara, and ABK Non-Captive business segments.

This business diversification serves as one of the Company's key strengths in sustaining business growth, broadening revenue streams, and enhancing flexibility in responding to market dynamics and customer requirements. Supported by extensive operational experience, a strong customer base, and synergies within the national maritime and transportation ecosystem, the Company continues to optimise business opportunities across its various segments, each of which possesses distinct characteristics and growth potential.

Throughout 2025, the Company's performance was primarily supported by several business segments that contributed significantly to revenue generation and profitability. The Catering Services, Maintenance, Manage Service, Security Services, and Commercial IT segments remained the principal drivers of the Company's performance. Meanwhile, the Cleaning Service, Janitor, Vehicle Rental, Chemical, Pinisi, Band Entertainment, and other ancillary business segments continued to make positive contributions towards strengthening revenue diversification while creating opportunities for future business expansion.

Through the effective management of its diversified business portfolio, continuous service quality enhancement, and strengthened operational efficiency, the Company remains committed to delivering sustainable growth and creating long-term value for all stakeholders. The following section presents the performance of each business segment throughout the 2025 financial year, including the challenges encountered, improvement initiatives undertaken, and future development opportunities.

A. Cleaning Service

NO.	URAIAN / *Description*	TAHUN 2025								PRESENTASE *Presentation*		
		REALISASI s/d DESEMBER 2024 *Realization until December 2024*			RKAP 2025	RKAP s/d DES / *RKAP until Dec*	REALISASI AUDITED 2025 *Audited Realization 2025*					
		CAPTIVE	NON CAPTIVE	TOTAL			CAPTIVE	NON CAPTIVE	TOTAL	10:06	10:07	10:05
1	2	3	4	5	6	7	8	9	10	11	12	13
a	Produksi CS Gedung (Orang) / *Production CS Building (People)*	85		85	85	85	102		102	120	120,00	120,00
b	Pendapatan / *Revenue*	38.292		38.292	7.489	7.489	9.205		9.205	123	122,91	24,04
c	Biaya / *Costs*	36.251		36.251	6.438	6.438	8.716		8.716	135	135,39	24,04
d	Laba / *Profit*	2.041	-	2.041	1.051	1.051	489	-	489	47	46,52	23,97
e	Margin Laba Usaha (%) / *Operating Profit Margin (%)*	5,33	-	5,33	14,04	14,04	5,31	-	5,31			
f	BoPo	94,67	-	94,67	85,96	85,96	94,69	-	94,69			

Segmen *Cleaning Service* membukukan pendapatan sebesar Rp9.205 juta pada tahun 2025, mencapai 122,91% dari target RKAP sebesar Rp7.489 juta. Meskipun pendapatan berhasil melampaui target, laba usaha tercatat sebesar Rp489 juta atau 46,52% dari RKAP akibat meningkatnya beban operasional dan adanya pengalihan sebagian tenaga kerja *Cleaning Service* kapal menjadi *crew*/ABK yang dicatatkan pada entitas anak perusahaan. Perseroan terus menjaga kualitas layanan melalui pemenuhan kebutuhan tenaga kerja sesuai kontrak guna mempertahankan kinerja segmen ini di masa mendatang.

The Cleaning Service segment generated revenue of Rp9,205 million in 2025, achieving 122.91% of the RKAP target of Rp7,489 million. Despite exceeding its revenue target, operating profit amounted to Rp489 million, representing 46.52% of the RKAP target, primarily due to increased operating expenses and the transfer of a number of vessel cleaning personnel to crew positions under the Company's subsidiary. The Company continues to maintain service quality by ensuring adequate workforce fulfilment in accordance with contractual requirements, thereby supporting the sustainability of this business segment.

B. Janitor / *Janitor*

NO.	URAIAN / *Description*	TAHUN 2025								PRESENTASE *Presentation*		
		REALISASI s/d DESEMBER 2024 *Realization until December 2024*			RKAP 2025	RKAP s/d DES / *RKAP until Dec*	REALISASI AUDITED 2025 *Audited Realization 2025*					
		CAPTIVE	NON CAPTIVE	TOTAL			CAPTIVE	NON CAPTIVE	TOTAL	10:06	10:07	10:05
1	2	3	4	5	6	7	8	9	10	11	12	13
a	Produksi CS Gedung (Orang) / *Production CS Building (People)*	56		56	56	56	57		57	102	101,79	101,79
b	Pendapatan / *Revenue*	4.499		4.499	4.651	4.651	4.857		4.857	104	104,42	107,95
c	Biaya / *Costs*	4.048		4.048	4.307	4.307	4.552		4.552	106	105,67	112,44
d	Laba / *Profit*	452		452	344	344	306		306	89	88,83	67,65
e	Margin Laba Usaha (%) / *Operating Profit Margin (%)*	10,04	-	10,04	7,39	7,39	6,29	-	6,29			
f	BoPo	89,96	-	89,96	92,61	92,61	93,71	-	93,71			

Segmen Janitor mencatatkan pendapatan sebesar Rp4.857 juta atau 104,42% dari target RKAP tahun 2025. Laba usaha mencapai Rp306 juta atau 88,83% dari target yang ditetapkan. Kinerja segmen ini menunjukkan stabilitas operasional yang didukung oleh pemenuhan tenaga kerja sesuai kontrak serta kemampuan Perseroan dalam mempertahankan kualitas layanan kepada pelanggan sepanjang tahun.

The Janitor segment recorded revenue of Rp4,857 million, equivalent to 104.42% of the 2025 RKAP target. Operating profit reached Rp306 million, or 88.83% of the targeted level. This segment demonstrated stable operational performance, supported by the fulfilment of contractual workforce requirements and the Company's ability to maintain service quality throughout the year.

C. Pengamanan / *Security*

NO.	URAIAN / *Description*	TAHUN 2025								PRESENTASE *Presentation*		
		REALISASI s/d DESEMBER 2024 *Realization until December 2024*			RKAP 2025	RKAP s/d DES / *RKAP until Dec*	REALISASI AUDITED 2025 *Audited Realization 2025*					
		CAPTIVE	NON CAPTIVE	TOTAL			CAPTIVE	NON CAPTIVE	TOTAL	10:06	10:07	10:05
1	2	3	4	5	6	7	8	9	10	11	12	13
a	Produksi CS Gedung (Orang) / *Production CS Building (People)*	418	-	418	212	212	211	-	211	100	99,53	50,48
b	Pendapatan / *Revenue*	32.289	-	32.289	15.366	15.366	15.471	-	15.471	101	100,68	47,91
c	Biaya / *Costs*	28.031	-	28.031	14.486	14.486	14.506	-	14.506	100	100,14	51,75
d	Laba / *Profit*	4.258	-	4.258	880	880	965	-	965	110	109,60	22,66
e	Margin Laba Usaha (%) / *Operating Profit Margin (%)*	13,19	-	13,19	5,73	5,73	6,24	-	6,24			
f	BoPo	86,81	-	86,81	94,27	94,27	93,76	-	93,76			

Segmen Pengamanan membukukan pendapatan sebesar Rp15.471 juta atau 100,68% dari RKAP tahun 2025, dengan laba usaha sebesar Rp965 juta atau 109,60% dari target. Capaian tersebut diperoleh di tengah tantangan pengurangan jumlah tenaga kerja akibat peralihan operasional PMF ke PT PID serta keterbatasan pemenuhan personel karena faktor usia dan tingkat pengunduran diri. Melalui optimalisasi pengelolaan sumber daya manusia dan penyesuaian kontrak dengan pelanggan, Perseroan berhasil menjaga kinerja segmen tetap sesuai target.

The Security Services segment generated revenue of Rp15,471 million, achieving 100.68% of its 2025 RKAP target, while operating profit reached Rp965 million or 109.60% of the target. This performance was achieved despite challenges arising from workforce reductions following the transfer of PMF operations to PT PID, as well as difficulties in recruiting personnel due to age limitations and employee turnover. Through effective workforce management and contract optimisation, the Company successfully maintained the segment's performance in line with expectations.

D. Hiburan Band / *Band Entertainment*

NO.	URAIAN / *Description*	TAHUN 2025								PRESENTASE *Presentation*		
		REALISASI s/d DESEMBER 2024 *Realization until December 2024*			RKAP 2025	RKAP s/d DES / *RKAP until Dec*	REALISASI AUDITED 2025 *Audited Realization 2025*					
		CAPTIVE	NON CAPTIVE	TOTAL			CAPTIVE	NON CAPTIVE	TOTAL	10:06	10:07	10:05
1	2	3	4	5	6	7	8	9	10	11	12	13
a	Produksi CS Gedung (Orang) / *Production CS Building (People)*	188		188	253	253	275		275	109	108,70	146,28
b	Pendapatan / *Revenue*	4.511		4.511	6.588	6.588	6.719		6.719	102	101,99	148,96
c	Biaya / *Costs*	3.558		3.558	4.768	4.768	6.009		6.009	126	126,04	168,91
d	Laba / *Profit*	953	-	953	1.82	1.82	710	-	710	39	39,00	74,49
e	Margin Laba Usaha (%) / *Operating Profit Margin (%)*	21,13	-	21,13	27,63	27,63	10,57	-	10,57			
f	BoPo	78,87	-	78,87	72,37	72,37	89,43	-	89,43			

Segmen Hiburan Band mencatatkan pendapatan sebesar Rp6.719 juta atau 101,99% dari RKAP tahun 2025. Namun demikian, laba usaha tercatat sebesar Rp710 juta atau 39,00% dari target yang ditetapkan akibat meningkatnya biaya operasional, biaya sewa peralatan band, serta penyesuaian remunerasi tenaga kerja di sektor hiburan. Perseroan tetap berupaya mempertahankan kualitas layanan dan meningkatkan efisiensi operasional guna memperbaiki profitabilitas segmen pada periode mendatang.

The Band Entertainment segment recorded revenue of Rp6,719 million, representing 101.99% of the 2025 RKAP target. However, operating profit amounted to Rp710 million, or 39.00% of the targeted level, due primarily to higher operating costs, equipment rental expenses, and adjustments to personnel remuneration. The Company remains committed to maintaining service quality while enhancing operational efficiency to improve profitability in the future.

E. Manage Service

NO.	URAIAN / *Description*	TAHUN 2025								PRESENTASE *Presentation*		
		REALISASI s/d DESEMBER 2024 *Realization until December 2024*			RKAP 2025	RKAP s/d DES / *RKAP until Dec*	REALISASI AUDITED 2025 *Audited Realization 2025*					
		CAPTIVE	NON CAPTIVE	TOTAL			CAPTIVE	NON CAPTIVE	TOTAL	10:06	10:07	10:05
1	2	3	4	5	6	7	8	9	10	11	12	13
a	Produksi CS Gedung (Orang) / *Production CS Building (People)*	493		493	497	497	568	28	596	120	119,92	120,89
b	Pendapatan / *Revenue*	30.495	649	31.145	35.166	35.166	39.644	649	40.293	115	114,58	129,37
c	Biaya / *Costs*	27.428	584	28.012	30.798	30.798	36.049	584	36.633	119	118,95	130,77
d	Laba / *Profit*	3.068	65	3.132	4.368	4.368	3.595	65	3.66	84	83,79	116,85
e	Margin Laba Usaha (%) / *Operating Profit Margin (%)*	10,06	10,00	10,06	12,42	12,42	9,07	10,00	9,08			
f	BoPo	89,94	90,00	89,94	87,58	87,58	90,93	90,00	90,92			

Segmen *Manage Service* membukukan pendapatan sebesar Rp40.293 juta atau 114,58% dari RKAP tahun 2025. Laba usaha tercatat sebesar Rp3.660 juta atau 83,79% dari target yang ditetapkan. Kinerja segmen ini tetap menunjukkan pertumbuhan positif yang didukung oleh peningkatan kebutuhan layanan tenaga kerja, meskipun menghadapi tantangan tingginya tingkat *turnover* tenaga kerja. Perseroan terus melakukan pemenuhan kebutuhan tenaga kerja sesuai kualifikasi kontrak guna menjaga keberlanjutan pertumbuhan usaha.

The Manage Service segment generated revenue of Rp40,293 million, achieving 114.58% of the 2025 RKAP target. Operating profit reached Rp3,660 million, equivalent to 83.79% of the target. Positive growth was supported by increasing demand for manpower services, although the segment continued to face challenges associated with employee turnover. The Company continues to strengthen workforce fulfilment and service delivery to support sustainable growth.

F. Permakanan / *Food*

NO.	URAIAN / *Description*	TAHUN 2025								PRESENTASE *Presentation*		
		REALISASI s/d DESEMBER 2024 *Realization until December 2024*			RKAP 2025	RKAP s/d DES / *RKAP until Dec*	REALISASI AUDITED 2025 *Audited Realization 2025*					
		CAPTIVE	NON CAPTIVE	TOTAL			CAPTIVE	NON CAPTIVE	TOTAL	10:06	10:07	10:05
1	2	3	4	5	6	7	8	9	10	11	12	13
a	Produksi CS Gedung (Orang) / *Production CS Building (People)*	571		571	591	591	604	-	604	102	102,20	105,78
b	Pendapatan / *Revenue*	425.937		425.937	471.644	471.644	463.568	-	463.568	98	98,29	108,83
c	Biaya / *Costs*	353.516		353.516	389.687	389.687	381.857	-	381.857	98	97,99	108,02
d	Laba / *Profit*	72.421	-	72.421	81.957	81.957	81.711	-	81.711	100	99,70	112,83
e	Margin Laba Usaha (%) / *Operating Profit Margin (%)*	17,00	-	17,00	17,38	17,38	17,63	-	17,63			
f	BoPo	83,00	-	83,00	82,62	82,62	82,37	-	82,37			

Segmen Permakanan tetap menjadi kontributor terbesar terhadap pendapatan Perseroan dengan realisasi pendapatan sebesar Rp463.568 juta atau 98,29% dari target RKAP tahun 2025. Laba usaha tercatat sebesar Rp81.711 juta atau 99,70% dari target yang ditetapkan. Meskipun menghadapi kenaikan harga bahan makanan dan tingginya biaya operasional distribusi pada wilayah Indonesia Timur, khususnya Merauke, Perseroan mampu menjaga tingkat profitabilitas melalui pengelolaan rantai pasok yang lebih efektif dan koordinasi intensif dengan pelanggan terkait pola pemenuhan kebutuhan logistik kapal.

The Permakanan segment remained the Company's largest contributor to revenue, generating Rp463,568 million, equivalent to 98.29% of the 2025 RKAP target. Operating profit amounted to Rp81,711 million, representing 99.70% of the targeted level. Despite increases in food commodity prices and higher distribution costs, particularly in Eastern Indonesia and Merauke, the Company successfully maintained profitability through effective supply chain management and close coordination with customers regarding vessel provisioning requirements.

G. Sewa Kendaraan / *Vehicle rental*

NO.	URAIAN / *Description*	TAHUN 2025								PRESENTASE *Presentation*		
		REALISASI s/d DESEMBER 2024 *Realization until December 2024*			RKAP 2025	RKAP s/d DES / *RKAP until Dec*	REALISASI AUDITED 2025 *Audited Realization 2025*					
		CAPTIVE	NON CAPTIVE	TOTAL			CAPTIVE	NON CAPTIVE	TOTAL	10:06	10:07	10:05
1	2	3	4	5	6	7	8	9	10	11	12	13
a	Produksi CS Gedung (Orang) / *Production CS Building (People)*	86		86	92	92	81	5	86	93	93,48	100,00
b	Pendapatan / *Revenue*	7.327	1.98	9.306	11.168	11.168	6.934	1.98	8.914	80	79,82	95,78
c	Biaya / *Costs*	3.989	1.584	5.573	8.684	8.684	5.659	1.584	7.243	83	83,41	129,96
d	Laba / *Profit*	3.337	396	3.733	2.484	2.484	1.275	396	1.671	67	67,26	44,75
e	Margin Laba Usaha (%) / *Operating Profit Margin (%)*	45,55	20,00	40,12	22,24	22,24	18,38	20,00	18,74			
f	BoPo	54,45	80,00	59,88	77,76	77,76	81,62	80,00	81,26			

Segmen Sewa Kendaraan membukukan pendapatan sebesar Rp8.914 juta atau 79,82% dari target RKAP tahun 2025, dengan laba usaha sebesar Rp1.671 juta atau 67,26% dari target. Kinerja segmen ini dipengaruhi oleh keterlambatan realisasi pengadaan unit baru serta berakhirnya beberapa kontrak kerja sama sewa kendaraan. Perseroan terus mendorong peremajaan armada, memperluas peluang kerja sama dengan pihak ketiga, serta mengoptimalkan potensi perpanjangan kontrak guna meningkatkan kinerja segmen pada tahun mendatang.

The Vehicle Rental segment recorded revenue of Rp8,914 million, achieving 79.82% of the RKAP target, while operating profit amounted to Rp1,671 million or 67.26% of the target. The segment's performance was affected by delays in the procurement of new vehicle units and the completion of several rental contracts. To improve performance, the Company continues to rejuvenate its fleet, explore new business opportunities, and optimise contract renewals.

H. Bahan Kimia / *Chemical*

NO.	URAIAN / *Description*	TAHUN 2025								PRESENTASE *Presentation*		
		REALISASI s/d DESEMBER 2024 *Realization until December 2024*			RKAP 2025	RKAP s/d DES / *RKAP until Dec*	REALISASI AUDITED 2025 *Audited Realization 2025*					
		CAPTIVE	NON CAPTIVE	TOTAL			CAPTIVE	NON CAPTIVE	TOTAL	10:06	10:07	10:05
1	2	3	4	5	6	7	8	9	10	11	12	13
a	Pendapatan / *Revenue*	-	-	-	10.795	10.795	8.699	-	8.699	81	80,58	-
b	Biaya / *Costs*	-	-	-	8.84	8.84	8.497	-	8.497	96	96,12	-
c	Laba / *Profit*	-	-	-	1.955	1.955	202	-	202	10	10,33	-
d	Margin Laba Usaha (%) / *Operating Profit Margin (%)*	-	-	-	18,11	18,11	2,32	-	2,32			
e	BoPo	-	-	-	81,89	81,89	97,68	-	97,68			

Segmen *Chemical* mencatatkan pendapatan sebesar Rp8.699 juta atau 80,58% dari target RKAP tahun 2025. Laba usaha tercatat sebesar Rp202 juta atau 10,33% dari target yang ditetapkan. Kinerja segmen ini dipengaruhi oleh belum adanya penyesuaian harga kontrak serta tingginya biaya distribusi bahan chemical ke wilayah Indonesia Tengah dan Timur yang masih bergantung pada pasokan dari Jakarta. Perseroan terus mengembangkan jaringan pemasok regional untuk meningkatkan efisiensi biaya dan memperkuat profitabilitas usaha.

The Chemical segment generated revenue of Rp8,699 million, representing 80.58% of the RKAP target. Operating profit reached Rp202 million, or 10.33% of the targeted level. Performance was affected by the absence of contract price adjustments and high distribution costs to Central and Eastern Indonesia, where supplies remain largely sourced from Jakarta. The Company is pursuing greater supply chain efficiency through the development of regional supplier networks.

H. Pinisi

NO.	URAIAN / *Description*	TAHUN 2025								PRESENTASE *Presentation*		
		REALISASI s/d DESEMBER 2024 *Realization until December 2024*			RKAP 2025	RKAP s/d DES / *RKAP until Dec*	REALISASI AUDITED 2025 *Audited Realization 2025*					
		CAPTIVE	NON CAPTIVE	TOTAL			CAPTIVE	NON CAPTIVE	TOTAL	10:06	10:07	10:05
1	2	3	4	5	6	7	8	9	10	11	12	13
a	Produksi (Pax) / *Production (Pax)*		38	38	64	64		14	14	22	21,88	36,84
b	Pendapatan / *Revenue*		1.569	1.569	919	919	-	685	685	75	74,62	43,69
c	Biaya / *Costs*		2.687	2.687	1.16	1.16	-	2.087	2.087	180	179,91	77,67
d	Laba / *Profit*	-	(1.118,68)	(1.118,68)	(241,63)	(241,63)	-	(1.401,98)	(1.401,98)	580,21	580,21	125,32
e	Margin Laba Usaha (%) / *Operating Profit Margin (%)*	-	(71,31)	(71,31)	(26,31)	(26,31)	-	(204,55)	(204,55)			
f	BoPo	-	171,31	171,31	126,31	126,31	-	304,55	304,55			

Segmen Pinisi membukukan pendapatan sebesar Rp685 juta atau 74,62% dari target RKAP tahun 2025. Segmen ini masih mencatatkan rugi usaha sebesar Rp1.402 juta, lebih tinggi dibandingkan target rugi sebesar Rp242 juta. Kinerja tersebut dipengaruhi oleh tingginya biaya penyusutan dan asuransi kapal serta pembatasan operasional akibat kondisi cuaca buruk di wilayah Labuan Bajo. Perseroan terus memperkuat strategi pemasaran, memperluas kerja sama dengan agen perjalanan, dan mengembangkan kanal penjualan digital guna meningkatkan tingkat utilisasi kapal wisata Pinisi.

The Pinisi segment generated revenue of Rp685 million, equivalent to 74.62% of the RKAP target. The segment continued to record an operating loss of Rp1,402 million, exceeding the budgeted loss of Rp242 million. Performance was affected by depreciation expenses, vessel insurance costs, and operational limitations caused by adverse weather conditions in the Labuan Bajo area. The Company continues to strengthen marketing initiatives, expand cooperation with travel agents, and enhance digital sales channels to improve vessel utilisation rates.

J. IT Komersial / *Commercial IT*

NO.	URAIAN / *Description*	TAHUN 2025								PRESENTASE *Presentation*		
		REALISASI s/d DESEMBER 2024 *Realization until December 2024*			RKAP 2025	RKAP s/d DES / *RKAP until Dec*	REALISASI AUDITED 2025 *Audited Realization 2025*					
		CAPTIVE	NON CAPTIVE	TOTAL			CAPTIVE	NON CAPTIVE	TOTAL	10:06	10:07	10:05
1	2	3	4	5	6	7	8	9	10	11	12	13
a	Pendapatan / *Revenue*	14.21	108	14.318	15.143	15.143	19.551	108	19.659	130	129,82	137,31
b	Biaya / *Costs*	12.617	91	12.709	12.599	12.599	16.691	91	16.782	133	133,20	132,05
c	Laba / *Profit*	1.593	16	1.609	2.544	2.544	2.861	16	2.877	113	113,08	178,80
d	Margin Laba Usaha (%) / *Operating Profit Margin (%)*	11,21	15,00	11,24	16,80	16,80	14,63	15,00	14,63			
e	BoPo	88,79	85,00	88,76	83,20	83,20	85,37	85,00	85,37			

Segmen IT Komersial menunjukkan kinerja yang sangat baik dengan realisasi pendapatan sebesar Rp19.659 juta atau 129,82% dari target RKAP tahun 2025. Laba usaha tercatat sebesar Rp2.877 juta atau 113,08% dari target yang ditetapkan. Pertumbuhan tersebut didorong oleh peningkatan realisasi pekerjaan yang telah memperoleh berita acara serah terima (BAST) dan percepatan proses penagihan pada tahun berjalan. Segmen ini juga masih memiliki peluang pengembangan melalui layanan teknologi informasi pendukung operasional kapal.

The Commercial IT segment delivered excellent performance, generating revenue of Rp19,659 million, equivalent to 129.82% of the 2025 RKAP target. Operating profit reached Rp2,877 million or 113.08% of the target. This achievement was driven by the successful completion of projects supported by handover certificates (BAST) and the acceleration of billing processes during the year. The segment continues to offer attractive growth opportunities through the development of technology-based services supporting maritime operations.

K. Perbaikan Kapal / *Ship Repair*

NO.	URAIAN / *Description*	TAHUN 2025								PRESENTASE *Presentation*		
		REALISASI s/d DESEMBER 2024 *Realization until December 2024*			RKAP 2025	RKAP s/d DES / *RKAP until Dec*	REALISASI AUDITED 2025 *Audited Realization 2025*					
		CAPTIVE	NON CAPTIVE	TOTAL			CAPTIVE	NON CAPTIVE	TOTAL	10:06	10:07	10:05
1	2	3	4	5	6	7	8	9	10	11	12	13
a	Produksi *(Repair)* / *Production (Repair)*	-	-	-	24	24	3	14	17	71	70,83	-
b	Pendapatan / *Revenue*	-	-	-	21.801	21.801	8.796	13.748	22.544	103	103,41	-
c	Biaya / *Costs*	-	-	-	15.394	15.394	5.734	11.686	17.42	113	113,16	-
d	Laba / *Profit*				6.407	6.407	3.062	2.062	5.124	80	79,98	-
e	Margin Laba Usaha (%) / *Operating Profit Margin (%)*	-	-	-	29,39	29,39	34,81	15,00	22,73			
f	BoPo	-	-	-	70,61	70,61	65,19	85,00	77,27			

Segmen Perbaikan Kapal membukukan pendapatan sebesar Rp22.544 juta atau 103,41% dari target RKAP tahun 2025. Namun demikian, laba usaha tercatat sebesar Rp5.124 juta atau 79,98% dari target akibat meningkatnya biaya operasional yang dipengaruhi kondisi alur pelayaran yang dangkal sehingga memerlukan dukungan tug boat. Perseroan terus melakukan optimalisasi pelaksanaan proyek, percepatan administrasi penagihan, serta pengembangan pasar melalui kegiatan canvassing untuk memperoleh proyek perbaikan kapal baru.

The Ship Repair segment generated revenue of Rp22,544 million, representing 103.41% of the RKAP target. Operating profit amounted to Rp5,124 million, or 79.98% of the target, due primarily to higher operational costs arising from shallow shipping channels that required additional tugboat assistance. The Company continues to optimise project execution, improve billing administration, and expand market opportunities through active business development initiatives.

L. Perawatan / *Maintenance*

NO.	URAIAN / *Description*	TAHUN 2025								PRESENTASE *Presentation*		
		REALISASI s/d DESEMBER 2024 *Realization until December 2024*			RKAP 2025	RKAP s/d DES / *RKAP until Dec*	REALISASI AUDITED 2025 *Audited Realization 2025*					
		CAPTIVE	NON CAPTIVE	TOTAL			CAPTIVE	NON CAPTIVE	TOTAL	10:06	10:07	10:05
1	2	3	4	5	6	7	8	9	10	11	12	13
a	Produksi (SPK) / *Production (SPK)*	283		283	204	204	182	2	184	90	90,20	65,02
b	Pendapatan / *Revenue*	68.924	-	68.924	40.546	40.546	99.791	76	99.867	246	246,31	144,89
c	Biaya / *Costs*	53.864	-	53.864	30.78	30.78	88.084	66	88.15	286	286,39	163,65
d	Laba / *Profit*	15.061	-	15.061	9.766	9.766	11.708	10	11.717	119,98	119,98	77,80
e	Margin Laba Usaha (%) / *Operating Profit Margin (%)*	21,85	-	21,85	24,09	24,09	11,73	13,00	11,73			
f	BoPo	78,15	-	78,15	75,91	75,91	88,27	87,00	88,27			

Segmen Maintenance menjadi salah satu segmen dengan pertumbuhan tertinggi pada tahun 2025 dengan realisasi pendapatan sebesar Rp99.867 juta atau 246,31% dari target RKAP. Laba usaha tercatat sebesar Rp11.717 juta atau 119,98% dari target yang ditetapkan. Peningkatan kinerja ini didorong oleh bertambahnya pekerjaan maintenance serta keberhasilan Perseroan dalam melakukan negosiasi dan penyesuaian margin dengan pelanggan. Segmen ini terus menunjukkan potensi pertumbuhan yang kuat seiring meningkatnya kebutuhan pemeliharaan armada dan fasilitas operasional.

The Maintenance segment was one of the Company's fastest-growing business segments in 2025, generating revenue of Rp99,867 million, equivalent to 246.31% of the RKAP target. Operating profit reached Rp11,717 million, representing 119.98% of the target. This outstanding performance was driven by an increase in maintenance projects and the successful negotiation of improved margins with customers. The segment continues to demonstrate strong growth potential amid rising demand for maintenance services across maritime and operational facilities.

M. Sampingan Lainnya / *Other Side Jobs*

NO.	URAIAN / *Description*	TAHUN 2025								PRESENTASE *Presentation*		
		REALISASI s/d DESEMBER 2024 *Realization until December 2024*			RKAP 2025	RKAP s/d DES / *RKAP until Dec*	REALISASI AUDITED 2025 *Audited Realization 2025*					
		CAPTIVE	NON CAPTIVE	TOTAL			CAPTIVE	NON CAPTIVE	TOTAL	10:06	10:07	10:05
1	2	3	4	5	6	7	8	9	10	11	12	13
a	Pendapatan / *Revenue*	10.244	-	10.244	4.456	4.456	29.477	1.402	30.879	693	692,90	301,43
c	Biaya / *Costs*	8.246	-	8.246	3.499	3.499	19.991	1.191	21.183	605	605,40	256,89
d	Laba / *Profit*	1.998	-	1.998	957	957	9.486	210	9.696	1.013	1.012,69	485,17
e	Margin Laba Usaha (%) / *Operating Profit Margin (%)*	19,51	-	19,51	21,48	21,48	32,18	15,00	31,40			
f	BoPo	80,49	-	80,49	78,52	78,52	67,82	85,00	68,60			

Segmen Sampingan Lainnya mencatatkan kinerja yang sangat signifikan dengan pendapatan sebesar Rp30.879 juta atau 692,90% dari target RKAP tahun 2025. Laba usaha mencapai Rp9.696 juta atau 1.012,69% dari target yang ditetapkan. Pencapaian tersebut menunjukkan keberhasilan Perseroan dalam mengoptimalkan berbagai sumber pendapatan tambahan, termasuk layanan pendukung dan pemanfaatan fasilitas yang dimiliki. Perseroan akan terus mengembangkan peluang usaha pendukung guna memperkuat diversifikasi pendapatan dan meningkatkan nilai tambah bagi perusahaan.

The Other Ancillary Businesses segment delivered exceptional performance, recording revenue of Rp30,879 million or 692.90% of the RKAP target. Operating profit amounted to Rp9,696 million, equivalent to 1,012.69% of the target. This achievement reflects the Company's success in optimising various supplementary revenue streams and leveraging its operational assets. The Company will continue to explore and develop ancillary business opportunities to further diversify revenue sources and enhance long-term value creation.

Pengungkapan Kerangka Governansi, Pengelolaan, dan Pengendalian Aspek Perpajakan

Perusahaan menerapkan tata kelola perpajakan melalui kepatuhan terhadap peraturan perpajakan yang berlaku, didukung oleh pengendalian internal, proses pelaporan dan pembayaran pajak yang tepat waktu, serta pengawasan oleh manajemen untuk memastikan pengelolaan risiko perpajakan dilakukan secara efektif dan akuntabel.
(GRI 207: Tax)

Disclosure of the Governance, Management, and Control Framework for Taxation Aspects

The Company implements tax governance through compliance with applicable tax regulations, supported by internal controls, timely tax reporting and payment processes, and management oversight to ensure that tax risk management is carried out effectively and accountably. (GRI 207: Tax

Realisasi Pendapatan Usaha Meningkat Signifikan dibanding Tahun 2025 (GRI: 201-1) / *Business Income Realization Increased Significantly compared to 2025 (GRI: 201-1)*

(dalam Jutaan Rupiah / *in Millions Rupiah*)

NO.	URAIAN / *Description*	TAHUN 2024 REALISASI AUDITED/ *2024 Audited Realization*	TAHUN 2025 / *YEAR 2025*					
			RKAP	PROGNOSA	REALISASI AUDITED/ *Realization Audited*	CAPAIAN / *Achievement* (%) 7=(6/4)	DEVIASI/ *Deviation* (%) 8=(6-5)/5	TREND (%) 9=(6/3)
1	2	3	4	5	6	7	8	9
I	**PENDAPATAN USAHA / *Business Revenue***							
A	PENDAPATAN USAHA SENDIRI/ *Own Business Income*							
1	Usaha Jasa / *Service Business*	116.703	69.261	75.220	76.545	110,52	1,76	65,59
2	Usaha Komersial / *Commercial Business*	436.812	494.525	493.364	481.866	97,44	-2,33	110,31
3	Usaha JMI / *JMI Business*	83.134	77.489	83.381	142.070	183,34	70,39	170,89
4	Usaha Penunjang / *Supporting Business*	10.244	4.456	17.382	30.879	692,98	77,65	301,43
	Jumlah Pendapatan Usaha Sendiri / *Total Own Business Revenue*	**646.893**	**645.731**	**669.347**	**731.360**	**113,26**	**9,26**	**113,06**
B	PENDAPATAN USAHA ANAK / *Subsidiaries' Operating Income*							
1	PT PBN	14.800	66.521	67.507	64.362	96,75	-4,66	434,88
	Jumlah Pendapatan Usaha Anak/ *Total Revenue of subsidiaries*	**14.800**	**66.521**	**67.507**	**64.362**	**96,75**	**-4,66**	**434,88**
	JUMLAH PENDAPATAN USAHA/ *Total Business Revenue*	**661.693**	**712.252**	**736.854**	**795.722**	**110,41**	**6,73**	**120,26**
II	**BIAYA USAHA / *Operating Costs***							
A	BIAYA USAHA SENDIRI / *Own Business Expenses*							
1	Usaha Jasa / *Service Business*	105.562	60.797	68.723	70.415	115,82	2,46	66,70
2	Usaha Komersial / *Commercial Business*	361.776	408.371	409.411	399.684	97,87	-2,38	110,48
3	Usaha JMI / *JMI Business*	66.481	58.772	68.041	122.351	208,18	79,82	184,04
4	Usaha sampingan / *Supporting Business*	8.246	3.499	12.482	21.183	605,40	69,71	256,89
	Jumlah Biaya Usaha Sendiri / *Total cost of own business*	**542.065**	**531.439**	**558.657**	**613.633**	**115,47**	**9,84**	**113,20**
B	BIAYA USAHA ANAK / *Cost of Subsidiary's Business*							
1	PT PBN	12.064	58.462	56.228	54.821	93,77	-2,50	454,42
	Jumlah Biaya Usaha Anak / *Total Cost of Subsidiary Business*	**12.064**	**58.462**	**56.228**	**54.821**	**93,77**	**-2,50**	**454,42**
	JUMLAH BIAYA USAHA / *Total Operating Costs*	**554.128**	**589.901**	**614.885**	**668.455**	**113,32**	**8,71**	**120,63**

(dalam Jutaan Rupiah / *in Millions Rupiah*)

NO.	URAIAN / *Description*	TAHUN 2024 REALISASI AUDITED/ *2024 Audited Realization*	TAHUN 2025 / *YEAR 2025*					
			RKAP	PROGNOSA	REALISASI AUDITED/ *Realization Audited*	CAPAIAN / *Achievement* (%) 7=(6/4)	DEVIASI/ *Deviation* (%) 8=(6-5)/5	TREND (%) 9=(6/3)
1	2	3	4	5	6	7	8	9
III	**LABA (RUGI) KOTOR USAHA / *Gross Profit (Loss) Of Business***	**107.565**	**122.351**	**121.970**	**127.267**	**104,02**	**4,34**	**118,32**
IV	**BIAYA OVERHEAD / *Overhead Cost***	**67.046**	**81.321**	**77.184**	**81.588**	**100,33**	**5,71**	**121,69**
V	**LABA (RUGI) BERSIH USAHA / *Net Profit (Loss) Of Business***	**40.519**	**41.030**	**44.786**	**45.678**	**111,33**	**1,99**	**112,73**
VI	**LABA (RUGI) DI LUAR USAHA / *Profit (Loss) Outside Business***	**424**	**435**	**-1.174**	**33**	**7,54**	**-102,81**	**7,74**
VII	**LABA (RUGI) SEBELUM PAJAK / *Profit (Loss) Before Tax***	**40.943**	**41.465**	**43.612**	**45.711**	**110,24**	**4,81**	**111,65**
	Bagian Kepemilikan Minoritas / *Share of Minority Ownership*	9	46	76	54	117,55	-28,95	589,65
	Estimasi Pajak Pph pasal 25 / *Income Tax Article 25 Estimate*	11.303	9.122	9.789	13.490	147,88	37,81	119,34
	Penghasilan (Beban) Pajak Tangguhan & Pajak Kini / *Deferred & Current Tax Income (Expense)*	-1.529	-	-	-995	-	-	65,08
VIII	**LABA (RUGI) KONSOLDASI / *Consolidated Profit (Loss)***	**31.159**	**32.297**	**33.747**	**33.163**	**102,68**	**-1,73**	**106,43**

Pernyataan Direksi mengenai Penerapan Prosedur Transaksi Afiliasi sesuai Prinsip Kewajaran *(Arm's Length Principle)*

Direksi menyatakan bahwa setiap transaksi afiliasi, apabila dilakukan, akan melalui prosedur yang memadai sesuai dengan peraturan perundang-undangan dan kebijakan internal Perusahaan untuk memastikan transaksi dilaksanakan berdasarkan prinsip kewajaran *(arm's length principle)*, transparansi, serta mengutamakan kepentingan Perusahaan.

Peran Dewan Komisaris dan Komite Audit dalam Pengawasan Transaksi Afiliasi sesuai Prinsip Kewajaran *(Arm's Length Principle)*

Dewan Komisaris, dengan dukungan Komite Audit, melakukan fungsi pengawasan terhadap penerapan tata kelola transaksi afiliasi guna memastikan setiap transaksi, apabila ada, telah melalui proses penelaahan yang memadai dan memenuhi prinsip kewajaran *(arm's length principle)* serta ketentuan yang berlaku.

Penjelasan mengenai Transaksi Afiliasi atau Transaksi Material yang Bersifat Rutin, Berulang, dan/atau Berkelanjutan

Selama tahun pelaporan, Perusahaan tidak memiliki transaksi afiliasi atau transaksi material yang merupakan kegiatan usaha rutin, berulang, dan/atau berkelanjutan.

Statement of the Board of Directors on the Implementation of Affiliated Transaction Procedures in Accordance with the Arm's Length Principle

The Board of Directors states that every affiliated transaction, if conducted, will undergo adequate procedures in accordance with applicable laws and regulations as well as the Company's internal policies to ensure that the transaction is carried out based on the arm's length principle, transparency, and prioritization of the Company's interests.

Role of the Board of Commissioners and Audit Committee in Supervising Affiliated Transactions in Accordance with the Arm's Length Principle

The Board of Commissioners, with the support of the Audit Committee, performs a supervisory function over the implementation of affiliated transaction governance to ensure that every transaction, if any, has undergone an adequate review process and complies with the arm's length principle and applicable provisions.

Explanation of Affiliated Transactions or Material Transactions that are Routine, Recurring, and/or Continuous

During the reporting year, the Company did not have any affiliated transactions or material transactions that constituted routine, recurring, and/or continuous business activities.

Pendapatan Usaha (GRI: 201-1)

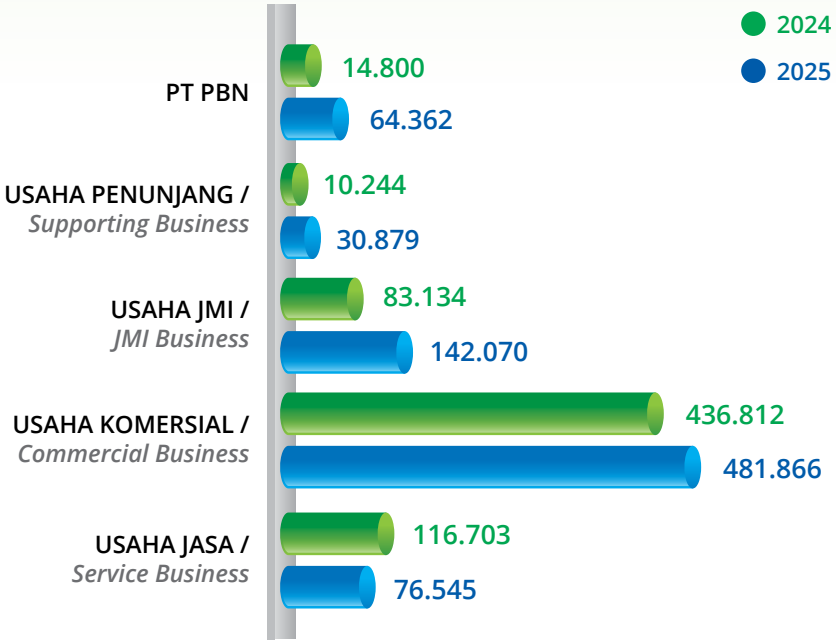
Pendapatan usaha tahun 2025 terealisasi sebesar Rp 795.722 juta atau 111,72 % dari anggaran sebesar Rp 712.252 juta, dan meningkat 18,85% dibandingkan dengan Pendapatan Usaha tahun 2024 sebesar Rp 661.693 juta.

Kontribusi Pendapatan usaha tersebut tergambar pada grafik di bawah ini:

Business Income (GRI: 201-1)

Operating revenue in 2025 was realised at Rp795,722 million, equivalent to 111.72% of the budget target of Rp712,252 million, and represented an increase of 18.85% compared to 2024 operating revenue of Rp661,693 million.

The contribution of operating revenue is illustrated in the following chart:



Pendapatan usaha tahun 2025 sebesar Rp 786.420 juta terkontribusi dari:

1. Usaha Jasa sebesar 10%
2. Usaha Komersial 61%
3. Usaha JMI *(Jasa Maintenance & IT)* 18%
4. Usaha Penunjang 4%
5. Usaha Entitas Anak (PT PBN) sebesar 8%

Pada tahun 2025, Perseroan mencatat pertumbuhan pendapatan usaha sebesar 20,3% dibandingkan tahun sebelumnya. Pertumbuhan tersebut terutama didorong oleh peningkatan kinerja pada segmen PT PBN, Usaha Penunjang, dan Usaha JMI yang masing-masing tumbuh signifikan dibandingkan tahun 2024. Sementara itu, Usaha Komersial tetap menjadi kontributor terbesar terhadap total pendapatan Perseroan. Di sisi lain, pendapatan dari segmen Usaha Jasa mengalami penurunan dibandingkan tahun sebelumnya. Secara keseluruhan, kinerja ini mencerminkan keberhasilan Perseroan dalam memperkuat diversifikasi sumber pendapatan dan meningkatkan kontribusi dari berbagai lini usaha strategis

Operating revenue in 2025 amounting to Rp786,420 million was contributed by the following business segments:

1. *Service Business: 10%*
2. *Commercial Business: 61%*
3. *JMI Business (Maintenance & IT Services): 18%*
4. *Supporting Services Business: 4%*
5. *Subsidiary Business (PT PBN): 8%*

In 2025, the Company recorded a 20.3% increase in operating revenue compared to the previous year. The growth was primarily driven by significant improvements in the PT PBN, Supporting Business, and JMI Business segments. Meanwhile, Commercial Business remained the largest contributor to the Company's total revenue. On the other hand, revenue from the Service Business segment declined compared to the previous year. Overall, this performance reflects the Company's success in strengthening revenue diversification and enhancing contributions from various strategic business segments.

Biaya Usaha Mendekati Target Anggaran (GRI: 201-1)

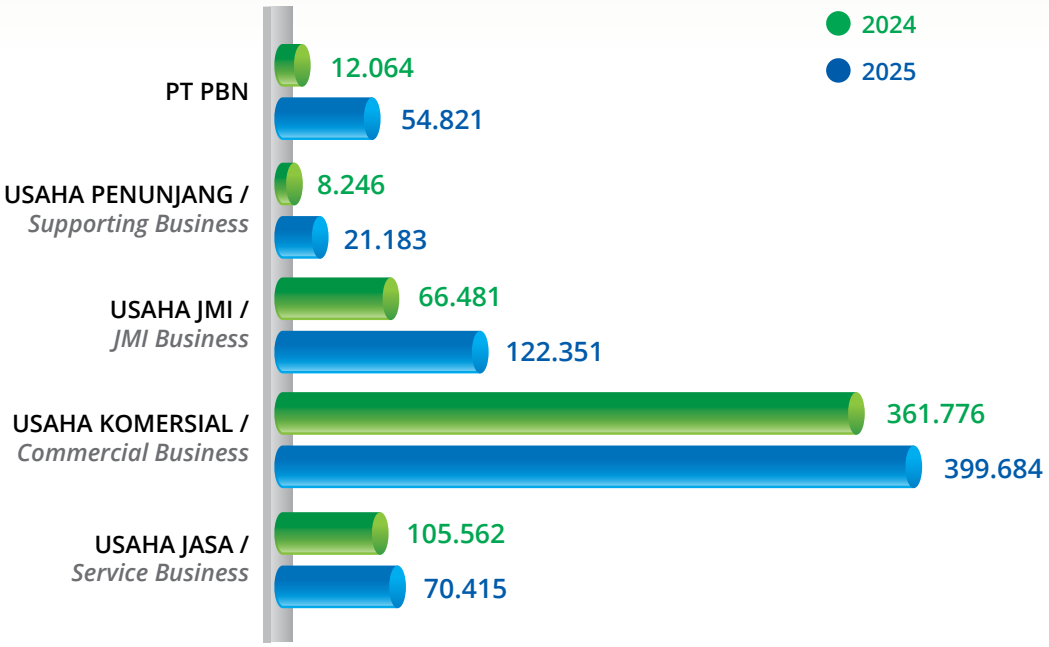
Biaya usaha tahun 2025 terealisasi sebesar Rp 668.455 juta atau 113,32% dari anggaran sebesar Rp 589.901 juta, dan tercapai 18,57 % dibandingkan dengan Biaya Usaha tahun 2024 sebesar Rp 554.128 juta.

Kontribusi Biaya usaha tersebut tergambar pada grafik di bawah ini:

Operating Expenses Close to Budget Target (GRI: 201-1)

Operating expenses in 2025 were realised at Rp658,455 million, equivalent to 113.32% of the budget target of Rp589,901 million, and increased by 18.57% compared to 2024 operating expenses of Rp554,128 million.

The contribution of operating expenses is illustrated in the following chart:



Biaya usaha tahun 2025 sebesar Rp 657.002 juta tersebut terkontribusi dari:

1. Usaha Jasa sebesar 11%
2. Usaha Komersial 60%
3. Usaha JMI *(Jasa Maintenance & IT)* 18%
4. Usaha Penunjang 3%
5. Usaha Entitas Anak (PBN) sebesar 8%

Pada tahun 2025, biaya usaha Perseroan tercatat meningkat sebesar 20,6% dibandingkan tahun sebelumnya seiring dengan pertumbuhan aktivitas operasional dan pengembangan berbagai lini usaha. Peningkatan biaya terutama berasal dari segmen PT PBN, Usaha Penunjang, dan Usaha JMI yang menunjukkan pertumbuhan aktivitas usaha yang signifikan. Sementara itu, biaya pada segmen Usaha Komersial juga mengalami peningkatan sejalan dengan kontribusinya sebagai lini usaha utama Perseroan. Di sisi lain, biaya Usaha Jasa mengalami penurunan dibandingkan tahun 2024. Secara keseluruhan, peningkatan biaya usaha tersebut masih sejalan dengan pertumbuhan pendapatan yang dicapai Perseroan sepanjang tahun 2025.

Operating expenses in 2025 amounting to Rp657,002 million were contributed by the following business segments:
1. Service Business: 11%
2. Commercial Business: 60%
3. JMI Business (Maintenance & IT Services): 18%
4. Supporting Services Business: 3%
5. Subsidiary Business (PT PBN): 8%

In 2025, the Company's operating expenses increased by 20.6% compared to the previous year, in line with the growth of operational activities and the expansion of various business segments. The increase was primarily attributable to higher expenses in the PT PBN, Supporting Business, and JMI Business segments, reflecting significant business growth. Meanwhile, operating expenses in the Commercial Business segment also increased in line with its role as the Company's primary business contributor. On the other hand, expenses in the Service Business segment declined compared to 2024. Overall, the increase in operating expenses remained aligned with the revenue growth achieved by the Company throughout 2025.

Peningkatan Laba Usaha GRI: 201-1

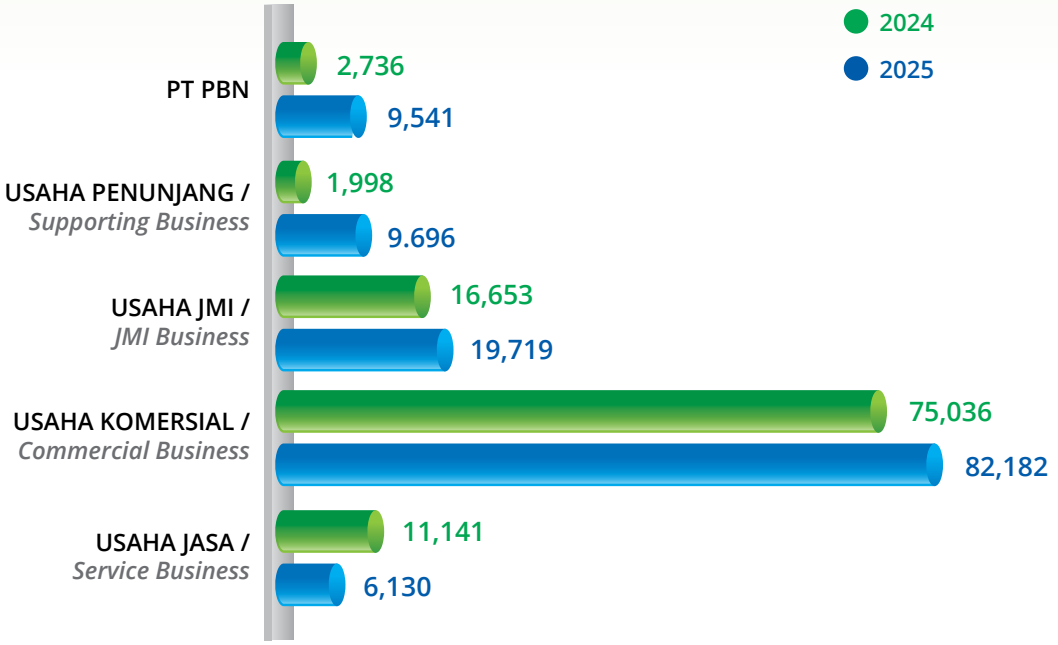
Laba usaha tahun 2025 terealisasi sebesar Rp127.267 juta atau 104,02% dari anggaran sebesar Rp 122.351 juta, dan tercapai 20,32% dibandingkan dengan laba usaha tahun 2024 sebesar Rp 107.565 juta.

Laba Usaha usaha tersebut tergambar pada grafik di bawah ini:

Increase in Business Profit (GRI: 201-1)

Operating profit in 2025 was realised at Rp127,267 million, equivalent to 104.02% of the budget target of Rp122,351 million, and increased by 20.32% compared to the 2024 operating profit of Rp107,565 million.

The business's operating profit is illustrated in the following chart::



Laba usaha tahun 2025 sebesar Rp 129.418 juta terkontribusi dari:

1. Usaha Jasa sebesar 5%
2. Usaha Komersial 65%
3. Usaha JMI *(Jasa Maintenance & IT)* 15%
4. Usaha Penunjang 8%
5. Usaha Entitas Anak (PBN) sebesar 7%

Pada tahun 2025, Perseroan membukukan laba usaha sebesar 127.268 atau meningkat 18,3% dibandingkan tahun sebelumnya sebesar 107.564. Peningkatan laba usaha terutama didorong oleh pertumbuhan kinerja pada segmen Usaha Komersial, Usaha JMI, Usaha Penunjang, dan PT PBN yang menunjukkan peningkatan profitabilitas dibandingkan tahun 2024. Usaha Komersial tetap menjadi kontributor terbesar terhadap laba usaha Perseroan. Sementara itu, laba usaha pada segmen Usaha Jasa mengalami penurunan dibandingkan tahun sebelumnya. Secara keseluruhan, capaian tersebut mencerminkan kemampuan Perseroan dalam menjaga pertumbuhan kinerja usaha serta meningkatkan kontribusi laba dari berbagai lini bisnis strategis.

The 2025 operating profit of Rp129,418 million was contributed by the following business segments:

1. Service Business: 5%
2. Commercial Business: 65%
3. JMI Business (Maintenance & IT Services): 15%
4. Supporting Services Business: 8%
5. Subsidiary Business (PT PBN): 7%

In 2025, the Company recorded operating profit of 127,268, representing an increase of 18.3% compared to 107,564 in the previous year. The growth was primarily driven by improved performance in the Commercial Business, JMI Business, Supporting Business, and PT PBN segments, all of which recorded higher profitability than in 2024. Commercial Business remained the largest contributor to the Company's operating profit. Meanwhile, operating profit from the Service Business segment declined compared to the previous year. Overall, this achievement reflects the Company's ability to sustain business growth and enhance profit contributions from its various strategic business segments.

Laba Usaha terdiri dari:

1. Penghasilan Usaha Jasa *Outsourching*
   Laba usaha jasa tahun 2025 terealisasi sebesar Rp 76.545 juta atau 110,52% dari anggaran sebesar Rp 69.261 juta, dan 65,57% dibandingkan dengan realisasi tahun 2024 sebesar Rp 116.703 juta.

   Tahun 2025 laba usaha jasa memberikan kontribusi laba usaha sebesar 5% dari total laba usaha.

2. Penghasilan Usaha Jasa Komersial
   Laba usaha komersial tahun 2025 terealisasi sebesar Rp 481.866 juta atau 97,45% dari anggaran sebesar Rp 481.866 juta, dan 110,31% dibandingkan dengan realisasi tahun 2024 sebesar Rp 436.812 juta.

   Tahun 2025 laba usaha komersial memberikan kontribusi laba usaha sebesar 65% dari total laba usaha.

3. Penghasilan Usaha Jasa *Maintenance & IT*
   Tahun 2025 terealisasi sebesar Rp 142.070 juta atau 183,34% dari anggaran sebesar Rp 77.489 juta, dan 170,89% dibandingkan dengan realisasi tahun 2024 sebesar Rp 83.134 juta.

   Tahun 2025 laba usaha Jasa *Maintenance & IT* memberikan kontribusi laba usaha sebesar 15% dari total laba usaha.

4. Penghasilan Usaha Penunjang
   Laba usaha penunjang tahun 2025 terealisasi sebesar Rp 30.879 juta atau 692,98% dari anggaran sebesar Rp 4.456 juta, dan 301,43%, dibandingkan dengan realisasi tahun 2024 sebesar Rp 10.244 juta.

   Tahun 2025 laba usaha penunjang memberikan kontribusi laba usaha sebesar 7% dari total laba usaha.

5. Penghasilan usaha Entitas anak (PT PBN)
   Tahun 2025 terealisasi sebesar Rp 64.362 juta atau 96,75 % dari anggaran sebesar Rp 66.521 juta, dan naik 434,88% dibandingkan dengan penghasilan usaha Entitas anak (PT PBN) tahun 2024 sebesar Rp 14.800 juta.

   Tahun 2025 Entitas anak (PT PBN) memberikan kontribusi laba usaha sebesar 8% dari total laba usaha.

Operating profit consists of::

1. *Outsourcing Services Business*
   Operating profit from the outsourcing services business in 2025 was realised at Rp76,545 million, equivalent to 110.52% of the budget target of Rp69,261 million, and represented 65.57% compared to the 2024 realisation of Rp116,703 million.

   In 2025, the outsourcing services business contributed 5% to total operating profit.

2. *Commercial Services Business*
   Operating profit from the commercial services business in 2025 was realised at Rp481,866 million, equivalent to 97.45% of the budget target of Rp481,866 million, and increased to 110.31% compared to the 2024 realisation of Rp436,812 million.

   In 2025, the commercial services business contributed 65% to total operating profit.

3. *Maintenance & IT Services Business*
   Operating profit from the Maintenance & IT Services business in 2025 was realised at Rp142,070 million, equivalent to 183.34% of the budget target of Rp77,489 million, and increased to 170.89% compared to the 2024 realisation of Rp83,134 million.

   In 2025, the Maintenance & IT Services business contributed 15% to total operating profit.

4. *Supporting Services Business*
   Operating profit from the supporting services business in 2025 was realised at Rp30,879 million, equivalent to 692.98% of the budget target of Rp4,456 million, and increased to 301.43% compared to the 2024 realisation of Rp10,244 million.
   In 2025, the supporting services business contributed 7% to total operating profit.

5. *Subsidiary Business (PT PBN)*
   Revenue generated by the subsidiary business, PT PBN, in 2025 was realised at Rp64,362 million, equivalent to 96.75% of the budget target of Rp66,521 million, and increased by 434.88% compared to the 2024 realisation of Rp14,800 million.
   In 2025, the subsidiary business (PT PBN) contributed 8% to total operating profit.

Laba Bersih Konsolidasian Meningkat Hingga 106,43% (GRI: 201-1)

Laba Bersih Konsolidasi setelah pajak tahun 2025 terealisasi sebesar Rp 33.163 juta atau sebesar 102,68% dari anggaran sebesar Rp 32.297 juta. Dan jika dibandingkan realisasi laba bersih konsolidasi di tahun 2024 yang masih sebesar Rp 31.159 juta, maka kenaikannya mencapai 106,43%.

Consolidated Net Income Increased to 106,43% (GRI: 201-1)

Consolidated net profit after tax in 2025 was realised at Rp33,163 million, equivalent to 102.68% of the budget target of Rp32,297 million. Compared to the 2024 consolidated net profit realisation of Rp31,159 million, the Company recorded an increase of 6.43%.

Capaian Posisi Keuangan (GRI: 201-1)

Total Aset

Jumlah Aset per 31 Desember 2025 menjadi sebesar Rp 461.740 juta atau 119,78% dari anggaran sebesar Rp 385.497 juta dan apabila dibandingkan dengan Jumlah Aset per 31 Desember 2024 sebesar Rp 375.989 juta, maka trendnya naik sebesar 122,81%.

Financial Position Outcomes (GRI: 201-1)

Total Asset

Total assets as of 31 December 2025 amounted to Rp461,740 million, equivalent to 119.78% of the budget target of Rp385,497 million. Compared to total assets as of 31 December 2024 of Rp375,989 million, total assets increased by 122.81%.

(dalam Jutaan Rupiah / *in Millions Rupiah*)

PERKIRAAN/ *Estimate*	AUDITED 31/12/2024	RKAP / *PROJECTIONS*	AUDITED 31/12/2025	PROSENTASE / *Percentage*	
				4 : 03	4 : 02
1	2	3	4	5	6
ASSET / *Asset*					
Asset Lancar / *Current Assets*	299.800	315.535	386.959	122,64	129,07
Asset Tetap / *Fixed Assets*	42.993	42.728	29.162	68,25	67,83
Properti Investasi / *Investment Property*	23.336	24.146	34.568	143,16	148,13
Asset Tak Berwujud / *Intangible Assets*	2.807	2.510	3.872	154,26	137,94
Asset Hak Guna Usaha / *Land Use Rights Asset*	2.389	713	1.028	144,18	43,03
Asset Pajak Tangguhan / *Deferred Tax Asset*	4.663	3.090	6.152	199,09	131,93
JUMLAH ASET LIABILITAS MODAL / *Total Assets Liabilities Capital*	**375.989**	**388.722**	**461.741**	**118,78**	**122,81**
Liabilitas Lancar / *Current Liabilities*	117.190	92.082	179.069	194,47	152,80
Liabilitas Jangka Panjang / *Long-term Liabilities*	12.468	12.485	4.875	39.05	39,10
Hak Minoritas / *Minority Rights*	204	213	258	121,13	126,47
Liabilitas Sewa Jangka Panjang / *Long-term Lease Liabilities*	1.708	2.610	1.924	73,72	112,65
Modal dan Cadangan / *Capital and Reserves*	169.655	244.442	244.375	99,97	144,04
Saldo Laba (Rugi) / *Retained Earnings (Loss*	76.473	32.297	33.163	102,68	43,37
Equitas / *Equities*	146.331	279.319	277.796	99,45	112,77
JUMLAH LIABILITAS DAN MODAL / *Total Liabilities And Capital*	**375.989**	**385.497**	**461.174**	**119,78**	**122,81**

Capaian Penerimaan dan Pengeluaran Kas *(Cash Flow)* (GRI: 201-1) / *Achievement of Cash Receipt and Expenditure (Cash Flow) (GRI: 201-1)*

(dalam Jutaan Rupiah / *in Millions Rupiah*)

URAIAN / Description	TAHUN / Year 2024	TAHUN / Year 2025		PROSENTASE / *Percentage*	
		RKAP	REALISASI / Realization	4 : 3	4 : 2
1	2	3	4	5	6
ARUS KAS DARI AKTIVITAS OPERASI / *Cash Flow From Operating Activities*					
Penerimaan Kas dari Pelanggan dan pihak ketiga / *Cash Receipts from Customers and Third Parties*	650.429	655.377	740.485	112,99	113,85
Penerimaan Aktivitas Lainnya / *Acceptance of Other Activities*	240	6.351	341	5.35	142,08
Pembayaran Kepada Pemasok / *Payment to Suppliers*	-402.234	-510.256	-500.402	98,07	124,41
Pembayaran Biaya Operasional / *Payment of Operating Expenses*	-20.620	-51.670	-185.65	35,93	90,03
Pembayaran Overhead / Overhead Payment	-43.641	-21.442	-21.121	98,50	48,40
Pengeluaran Aktivitas Lainnya / *Other Activity Expenses*	-1.161	-4.332	-467	10,77	40,18
Pengeluaran Pajak / *Tax Expenditures*	-26.254	-10.443	-177.52	169,99	67,62
Pembayaran Gaji Karyawan / *Corporate Tax Installment Payment*	-135.292	-48.049	-1164.716	342,81	121,75
Jumlah Arus Kas Bersih Dari Aktivitas Operasi / *Total Net Cash Flow From Operating Activities*	**21.466**	**15.555**	**17.802**	**114,45**	**82,93**
ARUS KAS DARI AKTIVITAS INVESTASI / *Cash Flows From Investing Activities*					
Perolehan Alat Produksi dan Aset Tetap / *Acquisition of Production Equipment and Fixed Assets*	-6.696	-5.764	-6.856	118,95	102,40
Penerimaan Bunga Deposito dan Jasa Giro / *Receipt of Deposit Interest and Giro Services*	-	-	-	-	-
Penyertaan Modal Anak / *Equity Participation of Subsidiaries*	-	-	-	-	-
Perolehan Aset Tak Berwujud / *Acquisition of Intangible Assets*	-1.825	-	-2.270	-	124,36
Penjualan Aktiva Tetap / *Sale of Fixed Assets*	2.502	-	-	-	-
Jumlah Arus Kas Bersih dari Aktivitas Investasi / *Total Net Cash Flow from Investing Activities*	**-6.019**	**-5.764**	**-9.126**	**158,33**	**151,62**
ARUS KAS DARI AKTIVITAS PENDANAAN / *Cash Flows From Financing Activities*					
Penerimaan Dari Divestasi / *Divestment Revenue*	-	-	-	-	-
Penerimaan Pinjaman Bank / Pihak Ketiga / *Bank Loan Receipts / Third Party*	241.000	270.000	-258.900	-95,89	-107,43
Penerimaan Pinjaman / *Loan Receipts*	-	-	-	-	-
Pengeluaran Pinjaman Bank / Pihak Ketiga / *Bank Loan Expenditure / Third Party*	-256.000	275.000	-258.900	-94,15	101,13
Pembayaran Deviden / *Dividend Payment*	-	-	-	-	-
Jumlah Arus Kas Bersih dari Aktivitas Pendanaan / *Total Net Cash Flow from Financing Activities*	**-15.000**	**-5.000**	**-**	**-**	**-**
KENAIKAN (PENURUNAN) KAS DAN SETARA KAS/ *Increase (Decrease) in Cash and Cash Equivalents*	**447**	**4.791**	**8.676**	**181,09**	**1940,94**
KAS DAN SETARA KAS AWAL TAHUN / *Cash and Cash Equivalents at Beginning of Year*	**42.429**	**44.003**	**42.876**	**97,44**	**101.05**
KAS DAN SETARA KAS AKHIR TAHUN / *Cash and Cash Equivalents at End of Year*	**42.876**	**48.794**	**51.552**	**105,552**	**120,24**

Realisasi kas bersih sampai dengan akhir tahun 2025 yang diperoleh dari aktivitas operasi sebesar Rp 51.552 juta atau sebesar 106,65 % dari RKAP tahun 2025 sebesar Rp 48.794 juta. Dan apabila dibandingkan dengan realisasi tahun 2024 yang sebesar Rp 42.876 juta, maka realisasi tahun 2025 sebesar 120,24%-nya.

Net cash generated from operating activities up to the end of 2025 amounted to Rp51,552 million, equivalent to 106.65% of the 2025 RKAP target of Rp48,794 million. Compared to the 2024 realisation of Rp42,876 million, the 2025 achievement represented an increase of 20.24%.

Sepanjang tahun 2025 dalam penggunaan dana, Entitas sangat selektif agar tepat sasaran sehingga saldo akhir kas dan setara kas menjadi kosong.

Throughout 2025, the Entity applied a highly selective and targeted approach in the utilisation of funds to ensure effective allocation. As a result, the ending balance of cash and cash equivalents was fully utilised by year-end.

Dan apabila dibandingkan dengan realisasi tahun 2024 sebesar Rp 447 juta, maka trendnya 1.941,71%. Penggunaan dana sampai dengan akhir tahun 2025 dipergunakan untuk pembiayaan operasional dan investasi baik alat produksi dan alat penunjang.

Compared to the 2024 realisation of Rp447 million, the trend increased significantly to 1,941.71%. The utilisation of funds up to the end of 2025 was primarily allocated to operational financing and investment activities, including production equipment and supporting facilities.

STRUKTUR MODAL DAN KEBIJAKAN STRUKTUR MODAL (GRI: 201-1, 2-16)
Capital Structure and Capital Structure Policy (GRI: 201-1, 2-16)

Struktur Modal

Struktur modal merupakan keseimbangan strategis antara liabilitas dan ekuitas yang dimiliki Perusahaan. Perusahaan meyakini bahwa struktur modal yang optimal berperan penting dalam meningkatkan nilai perusahaan secara keseluruhan. Dalam pengelolaannya, Perusahaan senantiasa menjaga rasio permodalan yang sehat guna mendukung kelangsungan operasional serta menciptakan nilai tambah bagi seluruh pemangku kepentingan. Optimalisasi struktur modal dilakukan dengan mempertimbangkan kinerja laba saat ini, proyeksi profitabilitas di masa mendatang, estimasi arus kas operasional, kebutuhan belanja modal, serta potensi peluang investasi yang bersifat strategis.

Pada 2025, struktur modal Perseroan terdiri atas 39,84% liabilitas dan 60,16% ekuitas.

Capital Structure

Capital structure represents the strategic balance between the Company's liabilities and equity. The Company believes that an optimal capital structure plays an important role in enhancing overall corporate value. In its management approach, the Company consistently maintains a sound capital ratio to support business continuity and create added value for all stakeholders. The optimisation of the capital structure is carried out by taking into consideration current earnings performance, future profitability projections, estimated operating cash flows, capital expenditure requirements, and potential strategic investment opportunities.

In 2025, the Company's capital structure consisted of 39.84% liabilities and 60.16% equity.

(dalam Jutaan Rupiah / *in Millions Rupiah*)

URAIAN / *Description*	AUDITED 31/12/2024	PROYEKSI/ Projections 31/12/2025	AUDITED 31/12/2025	PROSENTASE / *Percentage*	
				4 : 3	4 : 2
1	2	3	4	5	6
Liabilitas Lancar / *Current Liabilities*	117.190	92.082	179.069	194,79	152,8
Liabilitas Jangka Panjang / *Long-term Liabilities*	10.760	12.485	2.950	23,63	39,1
Liabilitas Sewa Jangka Panjang / *Long-term Lease Liabilities*	-	-	-	-	-
Hak Minoritas / *Minority Rights*	204	213	258	121,13	126,47
Liabilitas Imbalan Pasca Kerja / *Post-employment Benefit Liabilities*	1.708	2.610	1.924	73,72	-
Modal dan Cadangan / *Capital and Reserves*	169.655	244.442	244.375	99,97	144,04
Saldo Laba (Rugi) / *Retained Earnings (Loss)*	76.473	32.297	33.163	102,68	43,37
Komponen Equitas Lainnya / *Other Components of Equity*	-	-	-	-	-
Equitas / *Equities*	246.331	278.319	277.796	99,81	112,77
JUMLAH LIABILITAS DAN MODAL / *TOTAL LIABILITIES AND CAPITAL*	**375.989**	**385.497**	**461.740**	**119,78**	**122,81**

KEBIJAKAN STRUKTUR MODAL (GRI: 2-23, 2-24)
Capital Structure Policy (GRI: 2-23, 2-24)

Perusahaan menetapkan kebijakan struktur modal dengan memprioritaskan pemanfaatan dana internal untuk memenuhi kebutuhan modal kerja serta ekspansi usaha. Strategi pengelolaan struktur modal ini dirancang untuk menjaga keberlangsungan operasional perusahaan, memastikan pemberian hasil yang optimal kepada para pemegang saham, serta memberikan manfaat bagi seluruh pemangku kepentingan. Selain itu, perusahaan juga berupaya mempertahankan struktur permodalan yang efisien guna menekan biaya modal.

The Company's capital structure policy prioritises the utilisation of internal funding sources to support working capital requirements and business expansion. This capital management strategy is designed to maintain business continuity, ensure optimal returns for shareholders, and deliver value to all stakeholders. In addition, the Company seeks to maintain an efficient capital structure in order to minimise the cost of capital.

PELNI Services secara aktif mengelola struktur permodalannya dengan menyesuaikan kebijakan berdasarkan dinamika kondisi ekonomi. Dalam rangka menjaga keseimbangan struktur modal yang sehat, Perseroan dapat melakukan penyesuaian melalui pengaturan kebijakan dividen, penerbitan saham baru, maupun upaya penghimpunan dana melalui fasilitas pinjaman.

PELNI Services actively manages its capital structure by adjusting policies in line with changing economic conditions. In maintaining a healthy capital structure balance, the Company may undertake adjustments through dividend policy management, the issuance of new shares, and the raising of funds through financing facilities.

Landasan Penetapan Kebijakan Struktur Modal (GRI: 2-12, 2-13)

Sebagai bagian dari praktik keuangan yang umum diterapkan, Perseroan melakukan evaluasi atas struktur permodalannya dengan mengacu pada rasio utang terhadap modal *(gearing ratio)*, yang

Basis for Establishing the Capital Structure Policy (GRI: 2-12, 2-13)

As part of generally accepted financial practices, the Company evaluates its capital structure by referring to the gearing ratio, which is calculated based on the proportion of net debt to total capital. Net debt

dihitung dari perbandingan antara utang neto dan total modal. Utang neto didefinisikan sebagai total liabilitas dikurangi kas dan setara kas, sementara modal yang dikelola mencakup ekuitas yang dapat diatribusikan kepada pemilik entitas induk dan kepentingan non-pengendali.

is defined as total liabilities less cash and cash equivalents, while managed capital comprises equity attributable to the owners of the parent entity and non-controlling interests.

Kebijakan manajemen terkait struktur modal didasarkan pada beberapa pertimbangan utama. Pertama, Perseroan berkomitmen untuk menetapkan target struktur modal yang optimal. Kedua, pemanfaatan porsi utang yang lebih besar dibandingkan ekuitas dipertimbangkan dalam kondisi risiko usaha yang rendah. Ketiga, struktur modal senantiasa dievaluasi guna menjaga keseimbangan antara risiko keuangan dan tingkat pengembalian, sebagai bagian dari strategi peningkatan nilai perusahaan. Keempat, komposisi modal diupayakan memberikan kontribusi maksimal melalui pengelolaan proporsi utang dan ekuitas yang tepat, guna mengoptimalkan nilai ekonomis Perseroan secara keseluruhan.

The Company's capital structure management policy is based on several key considerations. First, the Company is committed to maintaining an optimal target capital structure. Second, the utilisation of a higher proportion of debt relative to equity may be considered under conditions of lower business risk. Third, the capital structure is continuously evaluated to maintain an appropriate balance between financial risk and return, as part of the Company's strategy to enhance corporate value. Fourth, the capital composition is managed to maximise contribution through an appropriate balance of debt and equity, with the objective of optimising the Company's overall economic value.

INFORMASI MATERIAL MENGENAI INVESTASI, EKSPANSI, DIVESTASI, PENGGABUNGAN/PELEBURAN USAHA, AKUISISI DAN RESTRUKTURISASI UTANG/MODAL / *Material Information on Investment, Expansion, Divestment, Merger/Consolidation, Acquisition, and Debt/Capital Restructuring*

Investasi Barang Modal
(GRI: 203-1, 203-2, 201-1)

Realisasi investasi sampai akhir tahun 2025 adalah sebesar Rp8.012 juta, atau 88,13% dari anggaran yang telah ditetapkan sebesar Rp 9.091 juta.

Adapun rincian investasi sebagai berikut:

Capital Goods Investment
(GRI: 203-1, 203-2, 201-1)

The realisation of capital expenditure investment up to the end of 2025 amounted to Rp8,012 million, equivalent to 88.13% of the approved budget of Rp9,091 million.

The details of the investment are as follows:

Penjelasan Mengenai Kewajaran Transaksi

Setiap transaksi yang dilakukan Perusahaan dilaksanakan berdasarkan prinsip kewajaran, transparansi, dan arm's length principle, dengan mempertimbangkan kepentingan terbaik Perusahaan serta mengacu pada ketentuan yang berlaku.

Explanation of Transaction Fairness

Every transaction conducted by the Company is carried out based on the principles of fairness, transparency, and the arm's length principle, taking into account the best interests of the Company and referring to applicable provisions.

Pemenuhan Ketentuan Terkait

Perusahaan memastikan setiap transaksi telah memenuhi peraturan perundang-undangan, ketentuan regulator, serta kebijakan internal yang berlaku.

Compliance with Relevant Provisions

The Company ensures that every transaction complies with applicable laws and regulations, regulatory provisions, and internal policies.

Sifat Hubungan Afiliasi

Apabila terdapat transaksi dengan pihak yang memiliki hubungan afiliasi, transaksi tersebut dilakukan secara wajar, transparan, dan sesuai dengan ketentuan yang berlaku, serta telah melalui proses penelaahan dan persetujuan sesuai mekanisme tata kelola Perusahaan.

Nature of Affiliated Relationship

If there are transactions with parties that have an affiliated relationship, such transactions are conducted fairly, transparently, and in accordance with applicable provisions, and have undergone the review and approval process in line with the Company's governance mechanism.

(dalam Jutaan Rupiah / *in Millions Rupiah*)

NO.	URAIAN / *Description*	REALISASI TAHUN 2024 AUDITED / *2024 Realization Audited*	RKAP TAHUN 2025 / *RKAP Year 2025*	REALISASI TAHUN 2025 AUDITED / *2025 Realization Audited*	PROSENTASE % AUDITED / *Percentage % Audited 2025*	
1	2	3	4	5	5 : 4	5 : 3
I	**KOMERSIAL / *Commercial***					
1	Renovasi Pinisi / *Pinisi Renovation*	-	230	-	-	-
2	Perluasan Gedung Operasional / *Operational Building Expansion*	-	1.200	552	46,02	-
3	Kendaraan untuk Disewakan / *Vehicles for Rent*	3.682	1.500	1.482	98,80	40,25
	Jumlah Asset Komersial / *Number of Commercial Assets*	**3.682**	**2.930**	**2.034**	**69,43**	**55,25**
II	**OPERASIONAL / *Operational***					
1	Bangunan Perkantoran / *Office Buildings*	1.699	5.000	2.680	53,61	157,72
2	Kendaraan Bermotor / *Motor Vehicles*	106	500	521	104,11	488,90
	Komputerisasi / *Computerization*	2.525	3.098	2.845	91,82	112,68
	Jumlah Asset Operasional / *Total Operational Assets*	**4.330**	**8.598**	**6.045**	**70,31**	**139,60**
	TOTAL INVESTASI / *Total Investment*	**8.012**	**11.528**	**8.080**	**70,09**	**100,85**

Realisasi investasi Perseroan pada tahun 2025 mencapai Rp8.080 juta atau sebesar 70,09% dari target RKAP sebesar Rp11.528 juta dan mencapai 100,85% dibandingkan realisasi tahun sebelumnya.

Realisasi investasi komersial tercatat sebesar Rp2.034 juta atau 69,43% dari target RKAP sebesar Rp2.930 juta. Investasi tersebut terutama dialokasikan untuk perluasan gedung operasional dan pengadaan kendaraan untuk disewakan guna mendukung peningkatan aktivitas bisnis komersial Perseroan.

Sementara itu, realisasi investasi operasional mencapai Rp6.045 juta atau 70,31% dari target RKAP sebesar Rp8.598 juta. Investasi operasional tersebut meliputi pengembangan bangunan perkantoran, pengadaan kendaraan bermotor, serta program komputerisasi yang bertujuan meningkatkan efektivitas operasional dan mendukung transformasi digital Perseroan.

Secara keseluruhan, realisasi investasi tahun 2025 mencerminkan komitmen Perseroan dalam memperkuat kapasitas operasional, meningkatkan kualitas layanan, serta mendukung pertumbuhan usaha yang berkelanjutan.

The Company's investment realisation in 2025 reached Rp8,080 million, representing 70.09% of the RKAP target of Rp11,528 million and 100.85% of the previous year's realisation.

Commercial investment realisation amounted to Rp2,034 million, equivalent to 69.43% of the RKAP target of Rp2,930 million. These investments were primarily allocated towards the expansion of operational facilities and the procurement of vehicles for lease to support the growth of the Company's commercial business activities.

Meanwhile, operational investment realisation reached Rp6,045 million, or 70.31% of the RKAP target of Rp8,598 million. The operational investments included the development of office buildings, procurement of motor vehicles, and computerisation programmes aimed at enhancing operational effectiveness and supporting the Company's digital transformation initiatives.

Overall, the 2025 investment realisation reflects the Company's commitment to strengthening its operational capacity, improving service quality, and supporting sustainable business growth.

	NAMA AKUN / *Account Name*	DISKRIPSI ASET / *Asset Description*	QTY	NOMINAL / *Nominal*	BULAN / *Month*
PID	Komputerisasi / *Computerization*	Lenovo IP Flex 5-14ABR8-EGID 2 In 1 Artic Grey	1	10.650.000	Juli
PID	Komputerisasi / *Computerization*	HP Pavillon SN 8CG4221LSH Plus 14-ew0077TU Silver	1	10.135.135	Juli
PID	Komputerisasi / *Computerization*	HP Pavillon 8CG4221LTB Plus 14-ew0077TU Silver	1	10.135.135	Juli
PID	Komputerisasi / *Computerization*	HP Pavilion SN: 8CG43850JD Plus 14-ew0077TU	1	10.135.135	Juli
PID	Komputerisasi / *Computerization*	HP Pavilion SN: 8CG4221LTQ Plus 14-ew0077TU	1	10.135.135	Juli
PID	Komputerisasi / *Computerization*	Laptop i7 Ram 8Gb - VP. Perbaikan Kapal	1	11.261.261	Juli
PID	Komputerisasi / *Computerization*	Laptop i7 Ram 8Gb - Manager Operasi & Komersial	1	11.261.261	Juli
PID	Kendaraan untuk Disewakan / *Vehicles for Rent*	Toyota Alphard CVT B 2049 PIR	1	1.481.989.614	Juli
PBN	Kendaraan Bermotor / *Motor Vehicles*	Mobil Toyota Zenix Th. 2025	1	370.892.000	Juli
PBN	Komputerisasi / *Computerization*	Laptop/Tablet Samsung	1	20.146.000	Juli
PBN	Komputerisasi / *Computerization*	Proyektor	1	14.000.000	Juli
PBN	Komputerisasi / *Computerization*	Sistem Crewing & Website PBN	1	99.900.000	Juli
PID	Perluasan Gedung Operasional *Expansion of Operational Building*	Infrastruktur Bahtera Tretes	1	225.225.225	Agustus
PID	Komputerisasi / *Computerization*	Add On Sistem Kontrol Estimasi	1	160.000.000	Agustus
PID	Komputerisasi / *Computerization*	Laptop ASUS UX3405CA-OLED5112TM (TAN0CX06574117C)	1	15.135.135	Agustus
PID	Komputerisasi / *Computerization*	Laptop Lenovo IdeaPad Slim 5 14IRH10R (YX0CYTVG)	1	13.333.334	September
PID	Komputerisasi / *Computerization*	Laptop Lenovo IdeaPad Slim 5 14IRH10R (YX0FBNK0)	1	10.360.360	November
PID	Komputerisasi / *Computerization*	Dell Inspiron 5440 (FBY5B44)	1	16.300.000	November
PID	Komputerisasi / *Computerization*	Dell Inspiron 5440 (DFY5B44)	1	16.300.000	November
PID	Komputerisasi / *Computerization*	Aplikasi E-Procurement	1	155.000.000	Desember
PID	Komputerisasi / *Computerization*	Aplikasi Document System Management	1	65.000.000	Desember
PID	Bangunan Perkantoran / *Office Buildings*	Genset Merk Cummins 20Kva Gudang Cakung	1	167.500.00	Desember
PID	Bangunan Perkantoran / *Office Buildings*	Genset Merk Cummins 20Kva Gudang Perwakilan Makassar	1	167.500.000	Desember
PID	Komputerisasi / *Computerization*	Upgrade License SAPB1 Professional 1 (26Nov2025)	1	18.000.000	Desember
PID	Komputerisasi / *Computerization*	License SAPB1 Professional 2 (26Nov2025)	1	42.350.000	Desember
PID	Komputerisasi / *Computerization*	License SAPB1 Limited 1 (26Nov2025)	1	24.350.000	Desember

	NAMA AKUN / *Account Name*	DISKRIPSI ASET / *Asset Description*	QTY	NOMINAL / *Nominal*	BULAN / *Month*
PID	Komputerisasi / *Computerization*	License SAPB1 Limited 1 (25April25)	1	24.350.000	Desember
PID	Komputerisasi / *Computerization*	License SAPB1 Limited 2 (25April25)	1	24.350.000	Desember
PID	Komputerisasi / *Computerization*	License SAPB1 Limited 3 (25April25)	1	24.350.000	Desember
PID	Perluasan Gedung Operasional *Expansion of Operational Building*	License SAPB1 Limited 1 (25April2025)	1	24.350.000	Desember
PID	Komputerisasi / *Computerization*	License SAPB1 Limited 2 (25April2025)	1	24.350.000	Desember
PID	Kendaraan Bermotor / *Motor Vehicles*	Renovasi Gudang Makassar	1	327.000.000	Desember
PID	Komputerisasi / *Computerization*	Server Dell PowerEdge R760xs (34GPZF4)	1	167.000.000	Desember
PID	Komputerisasi / *Computerization*	Daihatsu Grandmax	1	149.639.639	Desember
PBN	Komputerisasi / *Computerization*	Dell 14 DC14250 (HFXWTC4)	1	13.900.000	Desember
PBN	Komputerisasi / *Computerization*	Dell 14 DC14250 (HDXWTC4)	1	13.900.000	Desember
PBN	Komputerisasi / *Computerization*	Dell 14 DC14250 (2XXWTC4)	1	13.900.000	Desember
PBN	Komputerisasi / *Computerization*	License SAPB1 Limited 1 (20Juni25)	1	24.350.000	Desember
PID	Komputerisasi / *Computerization*	Synology RD 1221+	1	53.259.375	Desember
PID	Komputerisasi / *Computerization*	Ruijie NAC RG-SMP+	1	260.000.000	Desember
PID	Komputerisasi / *Computerization*	Implementasi Human Capital Information System (HCIS) Fase 2	1	900.000.000	Desember
PID	Komputerisasi / *Computerization*	Aplikasi Audit Management System	1	90.090.090	Desember
PID	Komputerisasi / *Computerization*	License SAPB1 Professional 1 (4Sept25)	1	18.000.000	Desember
PID	Komputerisasi / *Computerization*	License SAPB1 Limited 1 (03Des2025)	1	24.350.000	Desember
PID	Komputerisasi / *Computerization*	License SAPB1 Limited 1 (3Juni25)	1	24.350.000	Desember
PID	Komputerisasi / *Computerization*	License SAPB1 Professional 1 (02Des2025)	1	42.350.000	Desember
PID	Komputerisasi / *Computerization*	License SAPB1 Professional 2 (02Des2025)	1	42.350.000	Desember
PID	Komputerisasi / *Computerization*	License SAPB1 Professional 3 (02Des2025)	1	42.350.000	Desember
PID	Komputerisasi / *Computerization*	License SAPB1 Professional 4 (02Des2025)	1	42.350.000	Desember
PID	Komputerisasi / *Computerization*	License SAPB1 Limited 1 (02Des2025)	1	24.350.000	Desember
PID	Komputerisasi / *Computerization*	License SAPB1 Limited 2 (02Des2025)	1	24.350.000	Desember
PID	Komputerisasi / *Computerization*	License SAPB1 Limited 3 (02Des2025)	1	24.350.000	Desember

	NAMA AKUN / *Account Name*	DISKRIPSI ASET / *Asset Description*	QTY	NOMINAL / *Nominal*	BULAN / *Month*
PID	Bangunan Perkantoran / *Office Buildings*	Gudang Bitung	1	1.550.400.000	Desember
PID	Bangunan Perkantoran / *Office Buildings*	Cempaka Mas	1	795.000.000	Desember
PID	Komputerisasi / *Computerization*	SensePass CS 7.0 inch - Access Device (PS31RS73GA24A00221)	1	66.666.667	Desember
PID	Komputerisasi / *Computerization*	SensePass CS 7.0 inch - Access Device (PS31RS73GA24A00164)	1	66.666.667	Desember

Ikatan Material Untuk Investasi Barang Modal (GRI: 2-15)

PELNI Services tidak memiliki ikatan material terkait investasi barang modal. Investasi barang modal dilakukan secara langsung menggunakan dana yang telah dianggarkan.

Ekspansi (GRI: 2-6)

PELNI Services tidak melakukan ekspansi pada 2025. Dengan demikian, informasi mengenai hal tersebut tidak tersedia untuk diungkapkan pada bagian ini.

Divestasi (GRI: 2-6)

PELNI Services tidak melakukan divestasi pada 2025. Dengan demikian, informasi mengenai hal tersebut tidak tersedia untuk diungkapkan pada bagian ini.

Akuisisi (GRI: 2-6)

PELNI Services tidak melakukan akuisisi usaha pada 2025. Dengan demikian, informasi mengenai hal tersebut tidak tersedia untuk diungkapkan pada bagian ini.

Restrukturisasi Utang/Modal (GRI: 201-1)

PELNI Services tidak melakukan restrukturisasi utang / modal pada 2025. Dengan demikian, informasi mengenai hal tersebut tidak tersedia untuk diungkapkan pada bagian ini.

INFORMASI DAN FAKTA MATERIAL YANG TERJADI SETELAH TANGGAL LAPORAN AKUNTAN MATERIAL (GRI: 2-16)

Tidak ada peristiwa penting setelah periode pelaporan yang mempunyai akibat material

Material Commitments Related to Capital Expenditure Investment (GRI: 2-15)

PELNI Services does not have any material commitments related to capital expenditure investment. Capital expenditure investments were carried out directly using budgeted internal funds.

Expansion (GRI: 2-6)

PELNI Services did not undertake any business expansion activities in 2025. Accordingly, there is no information to be disclosed in this section.

Divestment (GRI: 2-6)

PELNI Services did not undertake any divestment activities in 2025. Accordingly, there is no information to be disclosed in this section.

Acquisition (GRI: 2-6)

PELNI Services did not undertake any business acquisition activities in 2025. Accordingly, there is no information to be disclosed in this section.

Debt/Capital Restructuring (GRI: 201-1)

PELNI Services did not undertake any debt or capital restructuring activities in 2025. Accordingly, there is no information to be disclosed in this section.

Material Information and Facts Occurring Subsequent to the Independent Auditor's Report Date (GRI: 2-16)

There were no significant events subsequent to the reporting period that had a material impact on the

terhadap laporan keuangan grup Perseroan untuk tahun yang berakhir tanggal 31 Desember 2025.

Group's financial statements for the year ended 31 December 2025.

INFORMASI KEUANGAN YANG MENGANDUNG KEJADIAN LUAR BIASA DAN JARANG TERJADI (GRI: 201-1)

Pada 2025, tidak terdapat kejadian luar biasa dan jarang terjadi yang berpengaruh terhadap kinerja keuangan Perseroan.

Financial Information Containing Extraordinary and Non-Recurring Events (GRI: 201-1)

In 2025, there were no extraordinary or non-recurring events that materially affected the Company's financial performance.

DAMPAK PERUBAHAN HARGA TERHADAP PENDAPATAN DAN LABA PERUSAHAAN (GRI: 201-2)

Dampak Perubahan Tarif Penumpang

Tidak terdapat perubahan tarif angkutan penumpang PELNI Services pada 2025. Dengan demikian, tidak terdapat informasi dampak perubahan tarif penumpang terhadap pendapatan dan laba perusahaan untuk diungkapkan pada bagian ini.

Impact of Price Changes on the Company's Revenue and Profitability (GRI: 201-2)

Impact of Changes in Passenger Tariffs

There were no changes in PELNI Services passenger transportation tariffs in 2025. Accordingly, there is no information regarding the impact of passenger tariff changes on the Company's revenue and profitability to be disclosed in this section.

DAMPAK PERUBAHAN HARGA BAHAN BAKAR

Sepanjang tahun 2025 tidak terdapat perubahan harga bahan bakar yang berdampak signifikan terhadap kinerja keuangan Perseroan.

Impact of Changes in Fuel Prices

Throughout 2025, there were no changes in fuel prices that had a significant impact on the Company's financial performance.

INFORMASI DIVIDEN (GRI: 201-1)

Pada periode tahun buku 2024 dan 2025, PELNI Services tidak membagikan dividen sesuai dengan risalah RUPST yang menetapkan untuk mencadangkan seluruh laba bersih Perseroan.

Dividend Information (GRI: 201-1)

During the 2024 and 2025 financial years, PELNI Services did not distribute dividends, in accordance with the resolutions of the Annual General Meeting of Shareholders (AGMS), which approved the appropriation of the Company's entire net profit as retained earnings.

PERUBAHAN PERATURAN PERUNDANG-UNDANGAN DAN DAMPAKNYA TERHADAP PERUSAHAAN (GRI: 2-27)

Sepanjang tahun 2025, tidak terdapat perubahan peraturan perundang-undangan yang berpengaruh signifikan terhadap Perusahaan baik dari sisi keuangan maupun operasional.

Changes in Laws and Regulations and Their Impact on the Company (GRI: 2-27)

Throughout 2025, there were no changes in laws and regulations that had a significant impact on the Company, either financially or operationally.

PERUBAHAN KEBIJAKAN AKUNTANSI DAN DAMPAKNYA TERHADAP LAPORAN KEUANGAN PERUSAHAAN (GRI: 2-27, 2-16)

Perubahan pada Pernyataan Standar Akuntansi Keuangan ("PSAK") dan Interpretasi Pernyataan Standar Akuntansi Keuangan ("ISAK")

1. Berikut amendemen dan penyesuaian atas standar yang berlaku efektif untuk periode yang dimulai pada atau setelah tanggal 1 Januari 2023, dengan penerapan dini diperkenankan yaitu:
   a. Amendemen PSAK 1: Penyajian Laporan Keuangan tentang Pengungkapan Kebijakan Akuntansi;
   b. Amendemen PSAK 1: Penyajian Laporan Keuangan tentang klasifikasi liabilitas sebagai jangka pendek atau jangka panjang;
   c. Amendemen PSAK 16: Aset Tetap tentang Hasil sebelum Penggunaan yang Diintensikan;
   d. Amendemen PSAK 25: Kebijakan Akuntansi,Perubahan Estimasi Akuntansi dan Kesalahan tentang Definisi Estimasi Akuntansi;
   e. Amendemen PSAK 46: Pajak Penghasilan tentang Pajak Tangguhan Terkait Aset dan Liabilitas Yang Timbul Dari Transaksi Tunggal; dan
   f. Revisi PSAK 107: Akuntansi Ijarah.

Implementasi standar-standar tersebut tidak memiliki dampak yang signifikan terhadap jumlah yang dilaporkan di periode berjalan atau tahun sebelumnya.

2. Amendemen Pernyataan Standar Akuntansi Keuangan yang telah diterbitkan, namun belum berlaku efektif untuk tahun buku yang dimulai pada tanggal 1 Januari 2023 sebagai berikut:

   Efektif 1 Januari 2024
   a. Amendemen PSAK 1, "Penyajian Laporan Keuangan" tentang liabilitas jangka panjang dengan kovenan;
   b. Amendemen PSAK 73 "Sewa" tentang liabilitas sewa pada transaksi jual dan sewa-balik.

   Efektif 1 Januari 2025

Changes in Accounting Policies and Their Impact on the Company's Financial Statements (GRI: 2-27, 2-16)

Changes in Statements of Financial Accounting Standards ("PSAK") and Interpretations of Statements of Financial Accounting Standards ("ISAK")

1. *The following amendments and improvements to accounting standards became effective for reporting periods beginning on or after 1 January 2023, with early adoption permitted:*
   a. Amendments to PSAK 1: Presentation of Financial Statements regarding Disclosure of Accounting Policies;
   b. Amendments to PSAK 1: Presentation of Financial Statements regarding Classification of Liabilities as Current or Non-Current;
   c. Amendments to PSAK 16: Property, Plant and Equipment regarding Proceeds before Intended Use;*
   d. Amendments to PSAK 25: Accounting Policies, Changes in Accounting Estimates and Errors regarding the Definition of Accounting Estimates;
   e. Amendments to PSAK 46: Income Taxes regarding Deferred Tax related to Assets and Liabilities arising from a Single Transaction; and
   f. Revised PSAK 107: Ijarah Accounting.

The implementation of these standards did not have a significant impact on the amounts reported in the current or prior financial periods.

2. *Amendments to Statements of Financial Accounting Standards Issued but Not Yet Effective The following amendments to Statements of Financial Accounting Standards have been issued but are not yet effective for financial years beginning on 1 January 2023:*

   Effective 1 January 2024
   a. Amendments to PSAK 1, Presentation of Financial Statements, regarding non-current liabilities with covenants;
   b. Amendments to PSAK 73, Leases, regarding lease liabilities in sale and leaseback transactions.

   Effective 1 January 2025

c. PSAK 74, "Kontrak Asuransi"
d. Amendemen PSAK 74, "Kontrak Asuransi" tentang Penerapan Awal PSAK 74 dan PSAK 71 – Informasi Komparatif.

Pada tanggal penerbitan laporan keuangan konsolidasian ini, Grup sedang mempelajari dampak yang mungkin timbul dari penerapan standar baru, amendemen dan penyesuaian tahunan terhadap laporan keuangan konsolidasian Grup.

3. DSAK-IAI juga mengesahkan perubahan-perubahan penomoran PSAK dan ISAK yang berlaku efektif tanggal 1 Januari 2024, dimana perubahan ini tidak mempengaruhi substansi pengaturan dalam masing-masing PSAK dan ISAK tersebut.

KINERJA ENTITAS

Kinerja perusahan tahun 2025 masih dipengaruhi oleh kondisi baik eksternal maupun internal antara lain:

1. **Kondisi Eksternal**: **(GRI: 2-22, 3-3, 201-2)**
   Secara global, pertumbuhan ekonomi diproyeksikan berada pada kisaran 3,0% hingga 3,2%, didukung oleh membaiknya aktivitas perdagangan internasional, stabilisasi inflasi di sejumlah negara maju, serta tetap kuatnya pertumbuhan ekonomi di kawasan Asia, khususnya India dan negara-negara ASEAN. Di tengah dinamika global tersebut, Indonesia diperkirakan masih mampu mempertahankan pertumbuhan ekonomi yang solid dengan pertumbuhan Produk Domestik Bruto (PDB) pada kisaran 5,1% hingga 5,3%, didukung oleh konsumsi domestik, investasi, serta penguatan sektor industri dan *Ship Chandler* nasional.

   Tingkat inflasi Indonesia diproyeksikan tetap terkendali pada kisaran 2,5% hingga 3,0%, sejalan dengan kebijakan stabilisasi harga dan pengendalian inflasi yang dilakukan Pemerintah dan Bank Indonesia. Sementara itu, nilai tukar Rupiah diperkirakan relatif stabil pada kisaran Rp15.500 hingga Rp16.000 per dolar AS, sehingga diharapkan dapat membantu pelaku usaha dalam menjaga efisiensi biaya operasional, khususnya yang berkaitan dengan kegiatan impor, pengadaan barang, serta kebutuhan *Ship Chandler* dan distribusi.

2. **Kondisi Internal:** **(GRI: 404-2, 404-3)**
   Dari sisi SDM & Umum: Sistem tatakelola

c. PSAK 74, Insurance Contracts;
d. Amendments to PSAK 74, Insurance Contracts, regarding the Initial Application of PSAK 74 and PSAK 71 – Comparative Information.

As of the issuance date of these consolidated financial statements, the Group is currently assessing the potential impact arising from the implementation of these new standards, amendments, and annual improvements on the Group's consolidated financial statements.

3. In addition, the DSAK-IAI has approved changes to the numbering of PSAK and ISAK standards effective from 1 January 2024. These changes do not affect the substance of the provisions contained in the respective PSAK and ISAK standards.

Entity Performance

The Company's performance in 2025 continued to be influenced by both external and internal conditions, including the following:

1. ***External Conditions:* *(GRI: 2-22, 3-3, 201-2)***
   Globally, economic growth was projected to range between 3.0% and 3.2%, supported by the recovery of international trade activities, stabilising inflation across several advanced economies, and continued strong economic growth in Asia, particularly in India and ASEAN countries. Amid these global dynamics, Indonesia was expected to maintain solid economic growth, with Gross Domestic Product (GDP) growth projected at approximately 5.1% to 5.3%, supported by domestic consumption, investment growth, and the strengthening of the national industrial and logistics sectors.

   Indonesia's inflation rate was projected to remain under control within the range of 2.5% to 3.0%, in line with price stabilisation and inflation control policies implemented by the Government and Bank Indonesia. Meanwhile, the Rupiah exchange rate was expected to remain relatively stable within the range of Rp15,500 to Rp16,000 per US Dollar, which was anticipated to support business players in maintaining operational cost efficiency, particularly in relation to import activities, procurement, logistics, and distribution requirements.

2. ***Internal Conditions:* *(GRI: 404-2, 404-3)***
   From the Human Resources and General Affairs perspective, the implementation of human capital governance systems had not yet been fully

manajemen kepegawaian belum sepenuhnya terlaksana, penilaian kinerja individu belum berbasis KPI, implementasi budaya kerja belum berjalan optimal, Proses digitalisasi pengelolaan SDM belum optimal, terdapat property berupa tanah dan bangunan yang bermasalah pada Jl Urip Sumoharjo, Surabaya dan manajemen kearsipan belum diterapkan sesuai prosedur.

Dari sisi Operasional: (GRI: 2-6, 3-3) Sebagian besar pekerjaan masih *Captive*, pembuatan tagihan ke pihak Debitur PT PELNI (Persero) terutama bidang *Outsourching* dan bidang *Maintenance* belum tepat waktu terkendala proses perpanjangan kontrak yang membutuhkan waktu, pengawasan bidang operasional belum sepenuhnya didukung dengan aplikasi IT, Pengoperasian Kapal Pinisi dan wisma tretes belum maksimal

Dari sisi Keuangan: (GRI: 201-1) *Cash flow* belum stabil, *collection* periode masih tinggi, sehingga posisi modal sering terganggu dan Pendapatan usaha mengandalkan usaha *captive*.

Dengan upaya-upaya yang dilakukan sepanjang tahun 2024 Kinerja Entitas adalah sebagai berikut:

1. Laporan Keuangan Entitas telah diaudit oleh Kantor Akuntan Publik "Djoko Sidik & Indra" sesuai dengan laporannya Nomor: 00068/2.0999/Induk/05/0139-5/1/II/2026, 25 Februari 2026 dengan Pendapat "Wajar tanpa modifikasian ". (GRI: 2-5)
   a. Laba (Rugi) Bersih Sebelum Pajak Audited tahun 2025 sebesar Rp. 45.711 Juta atau 110,24% dari anggaran RKAP tahun 2025 sebesar Rp. 41.465 juta dan 111,65% dari Laba (Rugi) Bersih Sebelum Pajak Audited tahun 2024 sebesar Rp. 40.943 juta.
   b. Total Aset, Liabilitas & Ekuitas masing-masing *Audited* tahun 2025 sebesar Rp. 461.740 juta, naik sebesar Rp. 85.751 juta atau 122,81% dari Total Aset dan Liabilitas Audited Tahun 2024 sebesar Rp 375.989 juta.
2. Tingkat Kesehatan Entitas yang dinilai berdasarkan Surat Keputusan Menteri BUMN Nomor: KEP-100/ MBU/2002 tanggal 04 Juni 2002 yang meliputi Aspek Keuangan, Aspek

optimised. Individual performance assessments were not yet fully KPI-based, the implementation of corporate work culture had not been carried out optimally, and the digitalisation of human resource management processes remained limited. In addition, the Company continued to face issues related to land and building assets located on Jalan Urip Sumoharjo, Surabaya, while records management practices had not yet been fully implemented in accordance with established procedures.

From the Operational perspective (GRI: 2-6, 3-3), the majority of business activities remained captive in nature. The issuance of invoices to PT PELNI (Persero), particularly in the Outsourcing and Maintenance segments, was not always completed on schedule due to the time required for contract extension processes. Operational supervision had also not been fully supported by integrated IT applications, while the operation of the Pinisi vessel and Wisma Tretes had not yet been optimised.

From the Financial perspective (GRI: 201-1), cash flow conditions had not yet stabilised, while the collection period remained relatively high, resulting in periodic disruptions to working capital conditions. In addition, the Company's operating revenue continued to rely significantly on captive business activities.

Through the various initiatives undertaken throughout 2025, the Entity achieved the following performance results:

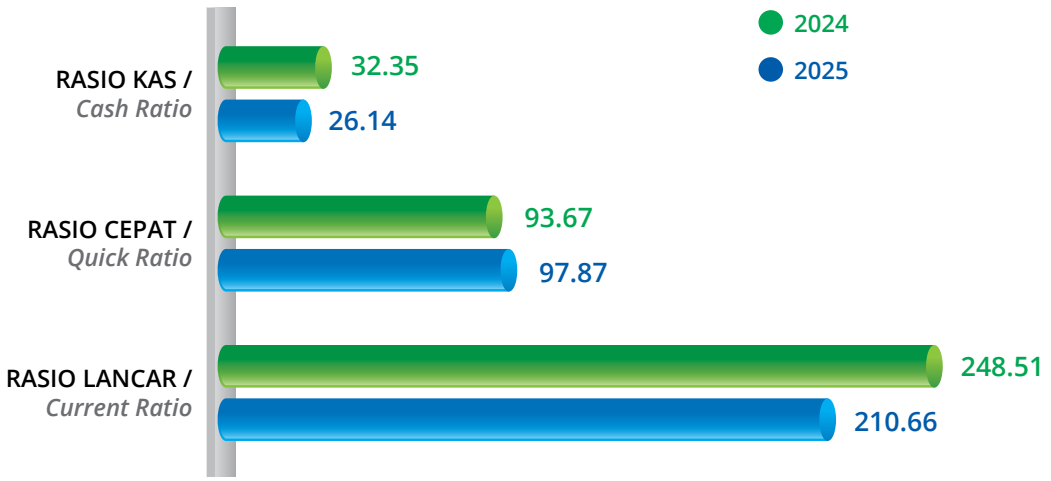
1. *The Entity's financial statements were audited by the Public Accounting Firm "Djoko Sidik & Indra" in accordance with Report Number: 00068/2.0999/Induk/05/0139-5/1/II/2026 dated 25 February 2026, which expressed an "Unmodified Opinion". (GRI: 2-5)*
   a. *Audited Profit Before Tax for 2025 amounted to Rp45,711 million, equivalent to 110.24% of the 2025 RKAP target of Rp41,465 million, and 111.65% compared to the 2024 audited Profit Before Tax of Rp40,943 million.*
   b. *Audited Total Assets, Liabilities, and Equity in 2025 amounted to Rp461,740 million, representing an increase of Rp85,751 million or 122.81% compared to the 2024 audited Total Assets and Liabilities of Rp375,989 million.*
2. *The Entity's soundness level was assessed based on the Decree of the Minister of State-Owned Enterprises Number KEP-100/MBU/2002 dated 4 June 2002, covering Financial, Operational, and*

Operasional, dan Aspek Administrasi. Sesuai Laporan Fitch Ratings Indonesia Nomor: 89/DIR/RATLTR/V/2025 tanggal 27 Mei 2025 mencatat dengan kriteria SEHAT pada afirmasi AA+ untuk Peringkat Nasional Jangka Panjang dan afirmasi F1+ pada Peringkat Nasional Jangka Pendek

3. Penyusunan Kontrak Manajemen *Key Performance Indicators (KPI)* PT Pelita Indonesia Djaya (PELNI Services) mengacu pada Pedoman Penentuan KPI pada Badan Usaha Milik Negara sesuai Peraturan Menteri BUMN Republik Indonesia Nomor PER-11/MBU/11/2020 tanggal 12 November 2020 tentang Kontrak Manajemen dan Kontrak Manajemen Tahunan Direksi Badan Usaha Milik Negara. Adapun *Key Performance Indicators (KPI)* PT Pelita Indonesia Djaya (PELNI Services) di tahun mendapatkan skor KPI sebesar 101,60.
4. *Market Share Growth* realisasi tahun 2025 sebesar 20,26%. (GRI: 201-1)
5. Rasio Entitas sebagai berikut:
   a. Rasio Likuiditas:

Administrative aspects. Based on Fitch Ratings Indonesia Report Number 89/DIR/RATLTR/V/2025 dated May 27, 2025, the Entity was categorised as "HEALTHY", with an affirmed AA+ National Long-Term Rating and an affirmed F1+ National Short-Term Rating.

3. *The preparation of the Management Contract and Key Performance Indicators (KPI) of PT Pelita Indonesia Djaya (PELNI Services) referred to the Guidelines for Determining KPIs for State-Owned Enterprises in accordance with the Regulation of the Minister of State-Owned Enterprises of the Republic of Indonesia Number PER-11/MBU/11/2020 dated November 12, 2020 regarding Management Contracts and Annual Management Contracts for Boards of Directors of State-Owned Enterprises. In 2025, PELNI Services achieved a KPI score of 101.60.*
4. *Market Share Growth realisation in 2025 amounted to 20,26%. (GRI: 201-1)*
5. *The Entity's financial ratios were as follows:*
   a. Liquidity Ratios:



Berdasarkan grafik di atas, secara umum kemampuan Perseroan dalam memenuhi kewajiban jangka pendek mengalami penurunan dibandingkan tahun 2024. Rasio Lancar menurun dari 248,51% pada tahun 2024 menjadi 210,66% pada tahun 2025, sedangkan Rasio Kas turun dari 32,35% menjadi 26,14%. Di sisi lain, Rasio Cepat menunjukkan peningkatan dari 93,67% menjadi 97,87%, yang mencerminkan kemampuan Perseroan dalam memenuhi kewajiban lancar menggunakan aset yang paling likuid selain persediaan. Meskipun terjadi penurunan pada beberapa indikator likuiditas, kondisi tersebut masih menunjukkan bahwa Perseroan memiliki kemampuan yang memadai untuk memenuhi kewajiban jangka pendeknya.

Based on the chart above, the Company's liquidity position remained at a healthy level despite a decline in certain indicators compared to 2024. The Current Ratio decreased from 248.51% in 2024 to 210.66% in 2025, while the Cash Ratio declined from 32.35% to 26.14%. Meanwhile, the Quick Ratio improved from 93.67% to 97.87%, indicating a stronger capacity to settle current liabilities through the utilisation of highly liquid assets, excluding inventories. Overall, the Company maintained sufficient liquidity to support its operational requirements and fulfil its short-term obligations.

b. Rasio Aktivitas:
   - *Total Asset Turn Over Audited* Tahun 2025 sebesar 344,66% dari RKAP 369,52%.

c. Rasio Rentabiltas:
   - *Gross Profit Margin Audited* Tahun 2025 sebesar 15,99% dari RKAP sebesar 17,18%.
   - E*BITDA Margin Audited* Tahun 2025 sebesar 6,97% dari RKAP sebesar 7,22%.
   - D*ebt to EBITDA Audited* Tahun 2025 sebesar 3,57 dari RKAP sebesar 2,09.
   - *Return On Asset (ROA) Audited* Tahun 2025 sebesar 7,19% dri RKAP sebesar 8,39%.
   - *Return On Equity (ROE) Audited* Tahun 2025 sebesar 11,96% dari RKAP sebesar 11,62%

d. Rasio Solvabilitas:
   - *Debt Equity Ratio Audited* Tahun 2025 sebesar 66,03% dan RKAP sebesar 38,51%.
   - *Total Debt to Total Asset Audited* Tahun 2025 sebesar 39,72% dan RKAP sebesar 27,80%.

6. Realisasi investasi Audited Tahun 2025 sebesar Rp 8.080 juta atau 70,09% dari anggaran yang telah ditetapkan sebesar Rp 11.528 juta.

KELANGSUNGAN USAHA
(GRI: 2-22, 3-3, 201-2)

Pada tahun 2026, industri *ship chandler* diperkirakan tetap menunjukkan prospek yang kondusif seiring berlanjutnya pertumbuhan sektor pelayaran, perdagangan, dan *Ship Chandler* baik di tingkat domestik maupun internasional. Peningkatan aktivitas distribusi barang serta mobilitas kapal di berbagai pelabuhan strategis diperkirakan akan terus mendorong kebutuhan terhadap jasa penyediaan perbekalan kapal, perlengkapan operasional, dan kebutuhan pendukung lainnya.

Pengembangan infrastruktur maritim nasional, peningkatan konektivitas antar wilayah, serta penguatan rantai pasok diproyeksikan menjadi faktor yang mendukung keberlanjutan pertumbuhan industri ini. Kondisi tersebut membuka peluang bagi pelaku usaha *ship chandler* untuk memperluas cakupan layanan dan meningkatkan volume transaksi, khususnya di kawasan pelabuhan utama dan wilayah industri.

Di sisi lain, kebutuhan pelanggan diperkirakan semakin mengarah pada layanan yang cepat,

b. Activity Ratio:
   - *Audited Total Asset Turnover in 2025: 344.66% against the RKAP target of 369.52%.*

c. Profitability Ratios:
   - *Audited Gross Profit Margin in 2025: 15.99% against the RKAP target of 17.18%.*
   - *Audited EBITDA Margin in 2025: 6.97% against the RKAP target of 7.22%.*
   - *Audited Debt to EBITDA in 2025: 3.57 against the RKAP target of 2.09.*
   - *Audited Return on Assets (ROA) in 2025: 7.19% against the RKAP target of 8.39%.*
   - *Audited Return on Equity (ROE) in 2025: 11.96% against the RKAP target of 11.62%.*

d. Solvency Ratios:
   - *Audited Debt to Equity Ratio in 2025: 66.03% against the RKAP target of 38.51%.*
   - *Audited Total Debt to Total Assets in 2025: 39.72% against the RKAP target of 27.80%.*

6. Audited investment realisation in 2025 amounted to Rp8,080 million, equivalent to 70,09% of the approved budget of Rp11,528 million.

Business Continuity
(GRI: 2-22, 3-3, 201-2)

In 2026, the ship chandler industry is expected to continue demonstrating favourable prospects in line with the ongoing growth of the shipping, trade, and logistics sectors, both domestically and internationally. The increase in cargo distribution activities and vessel mobility across strategic ports is projected to further drive demand for ship supply services, operational equipment, and other supporting necessities.

The development of national maritime infrastructure, enhanced interregional connectivity, and strengthening of supply chains are expected to become key drivers supporting the sustainable growth of the industry. These conditions provide opportunities for ship chandler businesses to expand service coverage and increase transaction volumes, particularly in major port areas and industrial zones.

On the other hand, customer demand is expected to increasingly focus on fast, efficient, and integrated

efisien, dan terintegrasi. Ketepatan waktu pengiriman, kelengkapan produk, kualitas layanan, serta kemampuan merespons kebutuhan kapal secara cepat akan menjadi aspek penting dalam menjaga daya saing usaha. Selain itu, pemanfaatan teknologi digital dalam proses pemesanan, pengelolaan persediaan, dan administrasi operasional diperkirakan akan semakin menjadi kebutuhan utama industri.

services. Delivery punctuality, product availability, service quality, and the ability to respond promptly to vessel requirements will become critical factors in maintaining business competitiveness. In addition, the utilisation of digital technology in ordering processes, inventory management, and operational administration is expected to become an increasingly essential industry requirement.

Meskipun demikian, industri *ship chandler* masih dihadapkan pada sejumlah tantangan, antara lain fluktuasi nilai tukar, dinamika harga barang dan *Ship Chandler*, persaingan usaha yang semakin ketat, serta perubahan regulasi yang berkaitan dengan kepelabuhanan dan perdagangan. Oleh karena itu, pelaku usaha perlu terus memperkuat efisiensi operasional, menjaga keandalan rantai pasok, dan meningkatkan kualitas layanan guna memastikan keberlangsungan usaha secara berkelanjutan.

Nevertheless, the ship chandler industry continues to face several challenges, including foreign exchange fluctuations, volatility in goods and logistics prices, intensifying competition, and regulatory changes related to port operations and trade activities. Accordingly, industry players are required to continuously strengthen operational efficiency, maintain supply chain reliability, and enhance service quality to ensure sustainable business continuity.

Secara keseluruhan, industri *ship chandler* pada tahun 2026 diperkirakan tetap memiliki landasan pertumbuhan yang positif, sehingga memberikan keyakinan terhadap keberlangsungan usaha bagi perusahaan yang mampu beradaptasi terhadap perubahan pasar dan kebutuhan pelanggan.

Overall, the ship chandler industry in 2026 is expected to maintain positive growth fundamentals, thereby reinforcing business continuity prospects for companies capable of adapting to market changes and evolving customer demands.

Dengan proyeksi pertumbuhan ekonomi yang stabil dan dorongan kuat dari transformasi digital serta pembangunan infrastruktur, kelangsungan usaha di bidang maritim tetap sangat potensial di tahun 2025. Perusahaan yang tanggap terhadap perubahan dan mampu mengelola risiko dengan bijak akan berada dalam posisi yang kuat untuk berkembang dan berkontribusi dalam pemulihan serta pertumbuhan ekonomi nasional.Karena berdasarkan Analisa Perusahaan, tidak terdapat hal-hal yang berpotensi berpengaruh signifikan terhadap kelangsungan usaha Perusahaan. Perusahaan meyakini hal ini berdasarkan:

Supported by stable economic growth projections, ongoing digital transformation, and infrastructure development, business sustainability within the maritime sector is expected to remain highly promising in 2026. Companies that are responsive to change and capable of managing risks prudently will be well-positioned to grow and contribute to national economic recovery and growth. Based on the Company's analysis, there are no matters identified that may significantly affect the Company's business continuity. This assessment is supported by the following factors:

1. Tingkat Kesehatan Entitas yang dinilai berdasarkan Surat Keputusan Menteri BUMN Nomor: KEP-100/ MBU/2002 tanggal 04 Juni 2002 yang meliputi Aspek Keuangan, Aspek Operasional, dan Aspek Administrasi. Sesuai Laporan Fitch Ratings Indonesia Nomor: 89/ DIR/RATLTR/V/2025. tanggal 27 Mei 2025 mencatat dengan kriteria SEHAT pada afirmasi AA+ untuk Peringkat Nasional Jangka Panjang dan afirmasi F1+ pada Peringkat Nasional Jangka Pendek.
2. Perusahaan tetap berhasil membukukan pendapatan usaha yang cukup baik di tahun 2025 yaitu sebesar Rp 795.722 juta atau 111,72% dari anggaran sebesar Rp 712.252

1 *The Entity's soundness level, assessed based on the Decree of the Minister of State-Owned Enterprises Number KEP-100/MBU/2002 dated 4 June 2002 covering Financial, Operational, and Administrative aspects, was categorised as "HEALTHY". Based on Fitch Ratings Indonesia Report Number 89/DIR/RATLTR/V/2025 dated Mei 27, 2025, the Entity obtained an affirmed AA+ National Long-Term Rating and an affirmed F1+ National Short-Term Rating.*
2. *The Company successfully recorded a solid operating revenue of Rp 795,722 million in 2025, representing 111.72% of the targeted budget of Rp*

juta. Bahkan pendapatan usaha sebesar Rp786.420 juta tersebut meningkat 120,26% dibandingkan pendapatan usaha tahun 2024 yang masih sebesar Rp 661.693 juta.

3. Rasio-rasio keuangan sebagaimana disajikan dalam ikhtisar kinerja keuangan menunjukkan, bahwa Perusahaan tetap dalam kondisi likuid, *solvable*, dan *profitable*. Tidak terdapat gugatan hukum yang menuntut pailit terhadap Perusahaan.

Prospek Usaha (GRI: 2-22, 3-3)

Memasuki tahun 2026, PT Pelita Indonesia Djaya memandang prospek usaha Perseroan tetap berada pada jalur yang positif, sejalan dengan meningkatnya aktivitas pelayaran, perdagangan, dan kebutuhan layanan penunjang operasional kapal. Sebagai perusahaan yang bergerak di bidang *ship chandler*, Perseroan memiliki peluang untuk meningkatkan kinerja melalui penyediaan layanan yang andal, tepat waktu, dan berorientasi pada kepuasan pelanggan.

Perseroan akan terus memanfaatkan pengalaman usaha, jaringan pemasok yang telah terbangun, serta hubungan baik dengan pelanggan untuk memperkuat posisi di pasar. Selain itu, peluang pertumbuhan juga terbuka melalui perluasan basis pelanggan baru, peningkatan volume transaksi dari pelanggan eksisting, serta pengembangan layanan yang lebih komprehensif sesuai kebutuhan industri maritim.

Dalam rangka mendukung pertumbuhan usaha, Perseroan berkomitmen untuk meningkatkan efisiensi operasional, memperkuat pengelolaan persediaan, serta mendorong digitalisasi proses bisnis agar mampu memberikan respons yang lebih cepat dan akurat. Langkah tersebut diharapkan dapat meningkatkan daya saing Perseroan di tengah persaingan industri yang semakin dinamis.

Perseroan juga senantiasa mencermati berbagai risiko usaha, termasuk fluktuasi kurs, perubahan harga barang, dan dinamika regulasi, melalui penerapan strategi mitigasi yang prudent dan adaptif. Dengan dukungan sumber daya yang dimiliki serta strategi usaha yang berkesinambungan, Perseroan optimistis dapat menjaga pertumbuhan kinerja dan menciptakan nilai tambah bagi seluruh pemangku kepentingan.

712,252 million. Furthermore, this figure reflects a significant growth of 120.26% compared to the 2024 operating revenue of Rp 661,693 million.

3. *Financial ratios as presented in the financial performance overview indicate that the Company remains in a liquid, solvent, and profitable condition. In addition, there were no legal claims or bankruptcy proceedings filed against the Company.*

Business Outlook (GRI: 2-22, 3-3)

Entering 2026, PT Pelita Indonesia Djaya views the Company's business prospects as remaining on a positive trajectory, in line with the increasing activities in shipping, trade, and demand for vessel operational support services. As a company operating in the ship chandler industry, the Company has opportunities to enhance performance through the provision of reliable, timely, and customer-oriented services.

The Company will continue to leverage its business experience, established supplier network, and strong customer relationships to strengthen its market position. In addition, growth opportunities are expected to arise from expanding the customer base, increasing transaction volumes from existing customers, and developing more comprehensive services tailored to the needs of the maritime industry.

To support business growth, the Company remains committed to improving operational efficiency, strengthening inventory management, and accelerating the digitalisation of business processes in order to deliver faster and more accurate services. These initiatives are expected to enhance the Company's competitiveness amid increasingly dynamic industry competition.

The Company also continues to closely monitor various business risks, including foreign exchange fluctuations, changes in goods prices, and regulatory developments, through the implementation of prudent and adaptive risk mitigation strategies. Supported by its resources and sustainable business strategies, the Company remains optimistic about maintaining performance growth and creating added value for all stakeholders.

Secara keseluruhan, tahun 2026 dipandang sebagai periode yang memberikan peluang positif bagi PT Pelita Indonesia Djaya untuk memperkuat eksistensi usaha, meningkatkan pendapatan, serta melanjutkan pertumbuhan yang sehat dan berkelanjutan.

Overall, 2026 is viewed as a year that presents positive opportunities for PT Pelita Indonesia Djaya to strengthen its business presence, increase revenue, and continue achieving healthy and sustainable growth.

Selain berfokus pada penguatan bisnis inti ship chandler, Perseroan juga akan melaksanakan sejumlah inisiatif strategis pada tahun 2026 sebagai bagian dari upaya memperluas sumber pendapatan, meningkatkan efisiensi operasional, serta mengoptimalkan pemanfaatan aset yang dimiliki. Inisiatif tersebut antara lain mencakup pengembangan Aplikasi *Project Management* untuk mendukung efektivitas pengelolaan proyek, pengembangan usaha di bidang Bahan Tambahan Pangan (BTP) dan *Chemical*, serta pengkajian peluang komersialisasi berbagai unit usaha dan aset Perseroan yang memiliki potensi untuk memberikan nilai tambah di masa mendatang.

In addition to strengthening its core ship chandler business, the Company will pursue a number of strategic initiatives in 2026 aimed at expanding revenue streams, enhancing operational efficiency, and optimising the utilisation of corporate assets. These initiatives include the development of a Project Management Application to support more effective project execution and monitoring, the expansion of business opportunities in the Food Additives (BTP) and Chemical segments, as well as the assessment of various commercial opportunities that are expected to generate additional value for the Company in the years ahead.

Perseroan juga akan melakukan berbagai kajian dan evaluasi strategis terhadap sejumlah aset dan unit usaha, termasuk evaluasi kerja sama dengan PT Karya Anjani Nusantara, rencana pembelian Gudang Bitung, evaluasi kondisi Wisma Bahtera Tretes yang direncanakan untuk direvitalisasi, optimalisasi utilisasi kapal wisata Phinisi, pengembangan potensi usaha perkebunan, serta kajian atas aset biologis yang dimiliki Perseroan. Selain itu, Perseroan akan mendorong peningkatan pemanfaatan aset komersial melalui pengembangan usaha Sewa *Space* Makassar dan penjajakan peluang usaha pendukung logistik berpendingin *(cold chain logistics)* di wilayah Makassar. Berbagai inisiatif tersebut diharapkan dapat memperkuat portofolio usaha Perseroan, meningkatkan efisiensi operasional, serta mendukung pertumbuhan kinerja yang berkelanjutan pada masa mendatang.

The Company will also undertake a series of strategic evaluations and development initiatives relating to its business portfolio and asset base. These include the review of its cooperation agreement with PT Karya Anjani Nusantara, the planned acquisition of a warehouse facility in Bitung, the evaluation and revitalisation of Wisma Bahtera Tretes, and efforts to optimise the utilisation of the Company's Pinisi tourism vessel. Furthermore, the Company will continue to assess the potential development of its plantation-related activities and biological assets, while exploring opportunities to commercialise strategic assets through the Makassar Space Rental business and potential cold-chain logistics initiatives in Makassar. Through these initiatives, the Company aims to strengthen its business portfolio, improve asset productivity, and support sustainable long-term growth.

Kebijakan Pencegahan Insider Trading (Perdagangan Orang Dalam)

Insider Trading Prevention Policy

Perusahaan menerapkan kebijakan pencegahan insider trading dengan mewajibkan Direksi, Dewan Komisaris, dan pihak yang memiliki akses terhadap informasi material yang belum dipublikasikan untuk menjaga kerahasiaan informasi serta tidak memanfaatkannya, baik secara langsung maupun tidak langsung, untuk memperoleh keuntungan pribadi atau memberikan keuntungan kepada pihak lain. (PUKGI 7.2.3)

The Company implements an insider trading prevention policy by requiring the Board of Directors, Board of Commissioners, and parties who have access to material information that has not yet been disclosed to the public to maintain the confidentiality of such information and not use it, either directly or indirectly, to obtain personal gain or provide benefits to other parties.
(PUKGI 7.2.3)

PROGRAM KEPEMILIKAN SAHAM OLEH KARYAWAN DAN/ATAU MANAJEMEN YANG DILAKSANAKAN PERUSAHAAN (ESOP/MSOP) (GRI: 2-30, 2-19)

Sampai dengan tahun 2025, Saham Perusahaan dimiliki oleh PT Pelayaran Nasional Indonesia (Persero) sebesar 99,50% dan Yayasan Kesejahteraan Pensiunan Pelni sebesar 0,50%.

Oleh karena itu tidak terdapat program kepemilikan saham oleh karyawan dan/atau manajemen yang dilaksanakan perusahaan (ESOP/MSOP).

Employee and/or Management Share Ownership Program Implemented by the Company (ESOP/MSOP) (GRI: 2-30, 2-19)

As of 2025, the Company's shares were owned by PT Pelayaran Nasional Indonesia (Persero) at 99.50% and Yayasan Kesejahteraan Pensiunan Pelni at 0.50%.

Accordingly, the Company did not implement any Employee Stock Ownership Program (ESOP) and/or Management Stock Ownership Program (MSOP).

Informasi Transaksi Material yang mengandung benturan kepentingan dan/atau transaksi dengan pihak Afiliasi (GRI: 2-15)

Information on Material Transactions containing conflicts of interest and/or transactions with affiliated parties (GRI: 2-15)

Perusahaan melakukan transaksi dengan pihak-pihak yang mempunyai hubungan kepemilikan dalam kegiatan usahanya:

The Company enters into transactions with related parties in the ordinary course of its business.

NO.	PIHAK-PIHAK BERELASI / *Related Parties*	SIFAT HUBUNGAN PIHAK-PIHAK BERELASI / *Nature of Related Party Relationships*	TRANSAKSI / *Transactions*	TANGGAL TRANSAKSI / *Transaction Date*	NILAI TRANSAKSI (Rp) / *Transaction Value (Rp)*
1	**PT Pelayaran Nasional Indonesia (Persero)**	Entitas Asosiasi / *Associated Entity*	Utang piutang, pendapatan dan beban / *Accounts payable, income and expenses*	31 Desember 2025 *December 31, 2025*	Piutang / *Accounts receivable* **Rp124.734.207.134,-**
2	**PT Pelita Bandar Nasional**	Entitas Anak / *Subsidiary Entity*	Penyertaan, hutang-piutang / *Investment, accounts payable*	05 Februari 2025 s/d 31 Desember 2025	**Rp10.000.000.000,-**
3	**PT PBM Sarana Bandar Nasional**	Entitas dalam 1 grup / *Entity in 1 group*	Sewa Mobil / *Car Rental*	22 Desember 2023 s/d 21 Desember 2025 (2 Tahun)	**Rp1.838.160.000,-**
4	**PT Sarana Bandar Logistik**	Entitas dalam 1 grup / *Entity in 1 group*	Sewa Mobil / *Car Rental*	30 Desember 2022 s/d 29 Desember 2025 (3 Tahun)	**Rp540.000.000,-**
5	**PT Sarana Bandar Indotrading**	Entitas dalam 1 grup / *Entity in 1 group*	Sewa Mobil / *Car Rental*	01 November 2022 s/d 31 Oktober 2025 (3 Tahun)	**Rp513.000.000,-**

Kebijakan Penghargaan/Kompensasi yang Memperhitungkan Kinerja Perusahaan Jangka Panjang

Perusahaan menerapkan kebijakan penghargaan dan kompensasi yang mempertimbangkan kinerja perusahaan dalam jangka panjang, selaras dengan pencapaian target, keberlanjutan usaha, serta penerapan prinsip tata kelola perusahaan yang baik. *(ASEAN CG Scorecard C.3.3)*

Remuneration/Compensation Policy that Takes Into Account the Company's Long-Term Performance

The Company implements a remuneration and compensation policy that takes into account the Company's long-term performance, in alignment with target achievement, business sustainability, and the implementation of good corporate governance principles. (ASEAN CG Scorecard C.3.3)

KEMAMPUAN MEMENUHI KEWAJIBAN (GRI: 201-1)

Selama tahun 2025, Perusahaan memiliki tingkat kemampuan untuk memenuhi kewajiban dengan baik. Hal ini terlihat dari rasio likuiditas yang mengalami kenaikan dibanding dengan tahun 2024 dan rasio solvabilitas perusahaan mengalami penurunan yang signifikan, menunjukkan tingkat kesehatan finansial perusahaan yang lebih baik dan lebih rendahnya risiko kebangkrutan.

Tingkat Kolektibilitas Piutang (GRI: 201-1)

Tingkat efektivitas perusahaan tahun 2025 cenderung menurun dibandingkan tahun 2024 dalam memanfaatkan semua sumber daya yang ada, hal ini tercermin dari penurunan perputaran persediaan sebesar 34,65% dari semula 58 kali menjadi 38 kali, penurunan perputaran aset 7,70% dari semula 2 kali menjadi 2 kali, dan kenaikan rasio penagihan rata-rata piutang sebesar 57,21% dari semula 40 hari menjadi 63 hari.

ASPEK PEMASARAN

PT Pelita Indonesia Djaya (PT PID) sebagai anak perusahaan PT PELNI (Persero) pada tahun 2025 berfokus pada memberikan layanan terbaik untuk kapal penugasan PT PELNI (Persero). Dengan ini, PT PID memiliki pangsa pasar terbesar yaitu *Captive market* dalam melayani induk perusahaan.

Di sisi lain, dalam upaya mengembangkan usaha pada pasar *Non Captive*, PT PID memiliki keunggulan dengan titik *supply* yang berada di 13 (tiga belas) lokasi strategis di Indonesia yaitu Jakarta, Surabaya, Makassar, Medan, Semarang, Bali, Kupang, Bau-bau, Kendari, Ambon, Bitung, Sorong, dan Merauke. PT PID juga memiliki Fasilitas Perbaikan Kapal yang terletak di Surabaya, Jawa Timur untuk melayani pekerjaan Perbaikan Kapal. PT PID pada tahun 2025 mengalami berbagai tantangan untuk bersaing pada pasar *Non Captive*, namun tetap fokus pada peningkatan layanan kepada pelanggan dan pengembangan pangsa pasar baru.

Sepanjang tahun 2025, Perseroan terus memperkuat aspek pemasaran sebagai salah satu faktor penting dalam mendukung pertumbuhan usaha dan peningkatan daya saing di industri jasa maritim dan pendukung operasional. Strategi pemasaran yang diterapkan tidak hanya berfokus pada peningkatan penjualan, tetapi juga pada penguatan hubungan jangka panjang dengan pelanggan, peningkatan kualitas layanan, serta pengembangan peluang usaha baru yang sejalan dengan kebutuhan pasar.

Dalam menjalankan kegiatan usahanya, Perseroan melayani berbagai segmen pelanggan yang berasal

Ability to Meet Obligations (GRI: 201-1)

In 2025, the Company demonstrated a strong ability to meet its financial obligations. This is reflected in the increase in liquidity ratios compared to 2024, and a significant decrease in solvency ratios, indicating an improvement in the Company's financial health and a lower risk of insolvency.

Receivables Collectibility (GRI: 201-1)

The Company's operational effectiveness in 2022 showed an downward trend compared to 2024 in utilising available resources. This is evidenced by a 34.65% decrease in inventory turnover, from 58 times to 38 times; a 7,70% decrease in asset turnover, maintaining a ratio of 2 times; and a 57.121 increase in the average receivables collection period, from 40 days to 63 days.

Marketing Aspect

As a subsidiary of PT PELNI (Persero), PT Pelita Indonesia Djaya (PT PID) remained focused on delivering the highest standard of services to vessels operated by its parent company throughout 2025. In this regard, the Company benefits from a substantial captive market, serving PT PELNI (Persero) as its primary customer and contributing significantly to its business activities.

At the same time, in its efforts to expand business opportunities within the non-captive market segment, PT PID leverages its competitive advantage through a supply network spanning 13 strategic locations across Indonesia, namely Jakarta, Surabaya, Makassar, Medan, Semarang, Bali, Kupang, Baubau, Kendari, Ambon, Bitung, Sorong, and Merauke. The Company also operates a Ship Repair Facility located in Surabaya, East Java, enabling it to provide ship repair and maintenance services to both existing and prospective customers. Although PT PID faced various challenges in competing within the non-captive market during 2025, the Company remained committed to enhancing customer service quality and pursuing new market opportunities.

Throughout 2025, the Company continued to strengthen its marketing function as a key driver of business growth and competitiveness within the maritime services and operational support industries. Its marketing strategy focused not only on increasing sales but also on building long-term customer relationships, enhancing service quality, and developing new business opportunities aligned with evolving market demands.

In conducting its business activities, the Company serves a diverse range of customers from the shipping,

dari sektor pelayaran, transportasi laut, logistik, industri pendukung maritim, serta perusahaan-perusahaan yang membutuhkan jasa operasional dan penunjang usaha. Melalui portofolio layanan yang beragam, Perseroan berupaya menyediakan solusi yang terintegrasi guna memenuhi kebutuhan pelanggan secara lebih efektif dan efisien.

maritime transportation, logistics, maritime support industries, and other sectors requiring operational support services. Through its broad portfolio of services, the Company strives to provide integrated solutions that enable customers to meet their operational requirements more effectively and efficiently.

Pada segmen *ship chandler*, Perseroan terus memperkuat jaringan pemasok dan meningkatkan keandalan rantai pasok guna memastikan ketersediaan barang, ketepatan waktu pengiriman, serta kualitas produk yang sesuai dengan kebutuhan operasional kapal. Perseroan juga secara aktif menjaga hubungan dengan pelanggan eksisting melalui peningkatan kualitas layanan, respons yang cepat terhadap permintaan pelanggan, serta penyediaan berbagai kebutuhan logistik kapal secara komprehensif.

Within the ship chandler segment, the Company continued to strengthen its supplier network and enhance supply chain reliability to ensure product availability, timely delivery, and quality standards that meet vessel operational requirements. The Company also actively maintained relationships with existing customers through service excellence, responsive customer support, and the comprehensive provision of vessel supplies and logistics requirements.

Di bidang *maintenance* dan perbaikan kapal, Perseroan melakukan pendekatan pemasaran yang berorientasi pada pengembangan kerja sama jangka panjang dengan pelanggan serta peningkatan nilai tambah layanan. Upaya tersebut dilakukan melalui peningkatan kompetensi sumber daya manusia, penguatan kemampuan teknis, serta penyediaan layanan yang mampu memenuhi standar operasional dan keselamatan yang dipersyaratkan dalam industri maritim.

In the maintenance and ship repair segment, the Company adopted a marketing approach focused on fostering long-term customer partnerships and delivering greater value-added services. These efforts were supported by continuous improvements in workforce competency, technical capabilities, and service quality to ensure compliance with operational and safety standards required within the maritime industry.

Selain mempertahankan basis pelanggan yang telah ada, Perseroan juga terus melakukan pengembangan pasar melalui kegiatan pemasaran langsung, penjajakan peluang kerja sama baru, partisipasi dalam berbagai forum bisnis, serta optimalisasi pemanfaatan media digital sebagai sarana komunikasi dan promosi. Strategi tersebut diarahkan untuk memperluas jangkauan pasar, meningkatkan brand awareness, serta memperkuat posisi Perseroan di tengah persaingan usaha yang semakin dinamis.

In addition to retaining its existing customer base, the Company continued to pursue market expansion through direct marketing initiatives, exploration of new business partnerships, participation in industry forums, and the optimisation of digital platforms as communication and promotional channels. These initiatives were aimed at broadening market reach, enhancing brand awareness, and strengthening the Company's competitive position in an increasingly dynamic business environment.

Sejalan dengan perkembangan teknologi informasi, Perseroan turut mendorong digitalisasi proses pemasaran dan pelayanan pelanggan guna meningkatkan efektivitas komunikasi, kecepatan respons, serta kualitas layanan yang diberikan. Pemanfaatan teknologi juga menjadi bagian dari upaya Perseroan untuk meningkatkan efisiensi operasional dan memberikan pengalaman layanan yang lebih baik bagi pelanggan.

In line with advances in information technology, the Company also promoted the digitalisation of its marketing and customer service processes to improve communication effectiveness, responsiveness, and service quality. The utilisation of technology forms an integral part of the Company's efforts to improve operational efficiency and deliver a superior customer experience.

Ke depan, Perseroan akan terus memperkuat strategi pemasaran melalui peningkatan kualitas layanan, pengembangan portofolio usaha, perluasan jaringan pelanggan, serta penguatan sinergi dengan berbagai mitra strategis. Dengan dukungan pengalaman usaha, kapabilitas operasional, serta pemahaman yang baik terhadap kebutuhan pasar, Perseroan optimistis dapat meningkatkan daya saing dan

Looking ahead, the Company will continue to strengthen its marketing strategy through service excellence, business portfolio development, customer base expansion, and enhanced collaboration with strategic partners. Supported by its industry experience, operational capabilities, and in-depth understanding of market needs, the Company remains optimistic about improving its competitiveness and capturing sustainable

memperluas peluang pertumbuhan usaha secara berkelanjutan.

PROYEKSI PERUSAHAAN TAHUN 2026

Perseroan memproyeksikan kinerja usaha pada tahun 2026 dengan tetap mengedepankan prinsip kehati-hatian, adaptabilitas, dan pertumbuhan berkelanjutan di tengah dinamika perekonomian global maupun nasional. Proyeksi tersebut disusun berdasarkan evaluasi atas realisasi kinerja tahun 2025, kondisi pasar, perkembangan industri, serta strategi bisnis yang akan dijalankan pada tahun mendatang.

Proyeksi Pendapatan 2026

Pendapatan usaha Perseroan pada Tahun 2026 diproyeksikan mencapai Rp808.877 juta, meningkat dibandingkan Prognosa Tahun 2025 maupun Realisasi Tahun 2024. Pertumbuhan tersebut diharapkan didukung oleh optimalisasi kegiatan operasional, peningkatan kualitas layanan, pengembangan peluang usaha, serta penguatan sinergi dengan pelanggan dan mitra usaha.

Proyeksi Laba (Rugi) 2026

Sejalan dengan proyeksi peningkatan pendapatan, Perseroan menargetkan pertumbuhan laba yang didukung oleh pengendalian biaya, peningkatan efisiensi operasional, dan optimalisasi produktivitas. Dengan strategi tersebut, laba tahun berjalan diproyeksikan mencapai Rp35.538 juta sebagai wujud komitmen Perseroan dalam menjaga kinerja keuangan yang sehat dan berkelanjutan.

Proyeksi Struktur Modal

Perseroan memproyeksikan struktur modal tetap berada pada kondisi yang sehat guna mendukung keberlangsungan operasional dan pengembangan usaha. Peningkatan aset, liabilitas, dan ekuitas diharapkan mampu memperkuat kapasitas pendanaan serta mendukung pertumbuhan usaha secara berkelanjutan dengan tetap menerapkan prinsip kehati-hatian.

Kebijakan Dividen

Perseroan tidak memproyeksikan pembagian dividen untuk tahun buku 2026. Kebijakan tersebut sejalan dengan strategi Perseroan yang memprioritaskan optimalisasi laba ditahan untuk mendukung kebutuhan modal kerja, pengembangan usaha, penguatan struktur permodalan, serta pertumbuhan bisnis jangka panjang.

Proyeksi Aspek Pemasaran 2026

Pada Tahun 2026, Perseroan akan terus memperkuat aspek pemasaran melalui peningkatan kualitas layanan, pengembangan usaha pada pasar captive maupun non-captive, serta optimalisasi pemanfaatan teknologi informasi. Dengan didukung jaringan operasional

growth opportunities in the years to come.

Company Projection for 2026

The Company projects its business performance for 2026 by continuing to uphold the principles of prudence, adaptability, and sustainable growth amid the evolving global and domestic economic environment. The projection has been prepared based on an evaluation of the Company's 2025 performance, market conditions, industry developments, and the business strategies to be implemented in the coming year.

Revenue Projection 2026

The Company projects operating revenue of Rp808,877 million in 2026, representing an increase compared with both the 2025 Forecast and the 2024 Audited Realisation. The projected growth is expected to be supported by operational optimisation, continuous service quality enhancement, business development initiatives, and stronger collaboration with customers and strategic partners.

Profit (Loss) Projection 2026

In line with the projected revenue growth, the Company targets improved profitability in 2026 through prudent cost management, enhanced operational efficiency, and productivity improvement. Accordingly, profit for the year is projected to reach Rp35,538 million, reflecting the Company's commitment to maintaining sustainable financial performance.

Capital Structure Projection

The Company expects to maintain a sound and balanced capital structure to support business continuity and future expansion. The projected growth in assets, liabilities, and equity is expected to strengthen the Company's financial capacity while ensuring prudent financial management and supporting sustainable business growth.

Dividend Policy

The Company does not project any dividend distribution for the 2026 financial year. This policy is aligned with the Company's strategy of prioritising retained earnings to support working capital requirements, business development, the strengthening of its capital structure, and long-term business growth.

Marketing Projection 2026

In 2026, the Company will continue to strengthen its marketing initiatives through service quality enhancement, business development across both captive and non-captive markets, and greater utilisation of information technology. Supported by its extensive operational network and strong

yang luas dan kapabilitas operasional yang memadai, Perseroan optimistis dapat meningkatkan daya saing dan memperluas peluang usaha.

Strategi Pemasaran 2026

Strategi pemasaran Perseroan difokuskan pada penguatan hubungan dengan pelanggan eksisting, pengembangan pasar baru, peningkatan kualitas layanan, serta perluasan kerja sama strategis. Perseroan juga akan mengoptimalkan pemanfaatan media digital dan memperkuat sinergi dengan PT PELNI (Persero) serta mitra usaha guna mendukung pencapaian target pendapatan.

Pangsa Pasar 2026

Pada Tahun 2026, Perseroan akan tetap mempertahankan PT PELNI (Persero) sebagai pangsa pasar utama (captive market), sekaligus memperluas pangsa pasar non-captive pada sektor pelayaran, logistik, dan industri pendukung maritim. Melalui peningkatan kualitas layanan, penguatan jaringan bisnis, serta pengembangan portofolio jasa, Perseroan optimistis dapat memperkuat posisi sebagai penyedia jasa maritim yang andal dan terpercaya.

KINERJA ANAK PERUSAHAN PT PBN (GRI: 201-1)

Sampai dengan Desember 2025, PT PBN membukukan pendapatan sebesar Rp64.362 juta atau mencapai 96,75% dari target RKAP 2025 sebesar Rp66.521 juta. Capaian tersebut meningkat signifikan sebesar 434,88% dibandingkan realisasi pendapatan tahun 2024 sebesar Rp14.800 juta. Di sisi biaya, realisasi beban usaha tercatat sebesar Rp54.438 juta atau 93,12% dari anggaran RKAP sebesar Rp58.462 juta, meningkat 451,26% dibandingkan tahun sebelumnya sebesar Rp12.064 juta.

Kinerja ABK Pelayan Kapal
(GRI: 401-1, 403-1)

Kinerja jasa *crew manning* ABK Pelayan Kapal menunjukkan capaian positif dengan realisasi pendapatan Desember 2025 sebesar Rp3,42 miliar atau 106,95% dari target RKAP 2025. Produksi tenaga ABK Pelayan Kebersihan tercapai sebanyak 363 orang atau 108,68% dari target.

Meskipun demikian, Perseroan masih menghadapi kendala berupa belum optimalnya kesiapan talent pool ABK pengganti pada periode *peak season* sehingga memengaruhi optimalisasi pendapatan pada beberapa kapal. Untuk mengantisipasi hal tersebut, Perseroan akan mempercepat kesiapan ABK pengganti agar proses *sign on* dapat dilakukan tepat waktu pada tahun 2026. Ke depan, terdapat peluang penambahan penugasan ABK Pelayan Kebersihan pada kapal penumpang selama periode *peak season* serta perpanjangan kontrak pekerjaan hingga April 2026.

operational capabilities, the Company remains confident in its ability to enhance competitiveness and expand business opportunities.

Marketing Strategy 2026

The Company's marketing strategy will focus on strengthening relationships with existing customers, expanding into new market segments, enhancing service quality, and broadening strategic partnerships. In addition, the Company will optimise digital media utilisation while reinforcing its collaboration with PT PELNI (Persero) and business partners to support the achievement of its revenue targets.

Market Share 2026

In 2026, the Company will continue to maintain PT PELNI (Persero) as its primary captive market while expanding its presence in the non-captive market, particularly within the shipping, logistics, and supporting maritime industries. Through continuous service improvement, stronger business networks, and the development of its service portfolio, the Company remains confident in strengthening its position as a reliable and trusted provider of maritime services.

Performance of PT PBN Subsidiary (GRI: 201-1)

As of December 2025, PT PBN recorded revenue of Rp64,362 million, achieving 96.75% of the 2025 RKAP target of Rp66,521 million. This achievement represented a significant increase of 434.88% compared to the 2024 revenue realisation of Rp14,800 million.On the expense side, operating expenses were recorded at Rp54,438 million, equivalent to 93.12% of the RKAP budget of Rp58,462 million, reflecting an increase of 451.26% compared to the previous year's realisation of Rp12,064 million.

Ship Service Crew Performance
(GRI: 401-1, 403-1)

The ship service crew manning segment delivered positive results, with revenue realisation in December 2025 amounting to Rp3.42 billion, or 106.95% of the 2025 RKAP target. The deployment of cleaning service crew personnel reached 363 personnel, equivalent to 108.68% of the RKAP target.

Nevertheless, the Company continued to face challenges related to the limited readiness of replacement crew talent pools during the peak season period, which affected the optimisation of revenue on several vessels. To address this issue, the Company plans to accelerate the readiness of replacement crews to ensure timely sign-on processes in 2026.Going forward, the Company sees opportunities for additional deployment of cleaning service crews on passenger vessels during the peak season period, as well as contract extensions through to April 2026.

Kinerja ABK Pengamanan (GRI: 403-1, 403-5)

Segmen jasa *crew manning* ABK Pengamanan mencatat realisasi pendapatan Desember 2025 sebesar Rp1,37 miliar atau 109,23% dari target RKAP 2025. Seluruh proses pergantian ABK berjalan tepat waktu tanpa kendala operasional yang signifikan.

Produksi ABK Pengamanan mencapai 141 orang atau 101,44% dari target RKAP 2025. Perseroan juga terus meningkatkan kesiapan ABK pengganti guna menjaga kelancaran operasional dan kualitas layanan di tahun mendatang. Selain itu, terdapat peluang perpanjangan penugasan tambahan ABK Pengamanan pada KM Umsini hingga April 2026.

Kinerja ABK *Non Captive* (GRI: 404-2, 404-1, 403-5)

Pada segmen ABK *Non Captive*, Perseroan memperoleh pendapatan management *fee* sebesar Rp2 juta dari penyediaan awak kapal *tug boat* selama periode Agustus–Desember 2025. Pengembangan bisnis pada segmen ini masih menghadapi tantangan, khususnya terkait sertifikasi MLC dan proses registrasi sebagai calon penyedia pada beberapa perusahaan pemilik kapal.

Namun demikian, Perseroan telah melakukan pendaftaran *e-procurement* pada PT ASDP sebagai bagian dari persiapan pengelolaan awak kapal untuk armada Kendaga Nusantara. Selain itu, Perseroan melihat peluang pertumbuhan dari penambahan kebutuhan ABK di PT ASDP dan PT Sanlim Samudra Jaya. Hingga Desember 2025, Perseroan juga telah melaksanakan program pelatihan BST bagi 165 peserta bekerja sama dengan BP3IP dan STIP, dengan total pendapatan pelatihan sebesar Rp67,35 juta.

Kebijakan Penelaahan dan Persetujuan Transaksi dengan Pihak Berelasi yang Material/ Signifikan

Perusahaan menerapkan kebijakan penelaahan dan persetujuan atas setiap transaksi material dengan pihak berelasi untuk memastikan transaksi dilakukan secara wajar, transparan, dan sesuai dengan ketentuan yang berlaku.
(ASEAN CG Scorecard D.3.1)

Security Crew Performance (GRI: 403-1, 403-5)

The security crew manning segment recorded revenue realisation of Rp1.37 billion in December 2025, equivalent to 109.23% of the 2025 RKAP target. All crew replacement processes were carried out on schedule without significant operational constraints.

The deployment of security crew personnel reached 141 personnel, or 101.44% of the 2025 RKAP target. The Company continues to strengthen the readiness of replacement crews in order to maintain operational reliability and service quality in the coming years. In addition, opportunities remain available through the extension of additional security crew assignments on KM Umsini until April 2026.

Non-Captive Crew Performance (GRI: 404-2, 404-1, 403-5)

In the Non-Captive Crew segment, the Company generated management fee income amounting to Rp2 million from the provision of tug boat crew services during the period from August to December 2025. Business development within this segment continued to face challenges, particularly in relation to MLC certification requirements and registration processes as a prospective vendor for several ship owners.

Nevertheless, the Company has completed e-procurement registration with PT ASDP as part of its preparation for crew management services for the Kendaga Nusantara fleet, Furthermore, the Company sees growth opportunities through additional crew demand from PT ASDP and PT Sanlim Samudra Jaya. As of December 2025, the Company had also conducted BST training programmes for 165 participants in collaboration with BP3IP and STIP, generating total training revenue of Rp67.35 million.

Policy on Review and Approval of Material/ Significant Related Party Transactions

The Company implements a policy for the review and approval of every material related party transaction to ensure that such transactions are carried out fairly, transparently, and in accordance with applicable regulations. (ASEAN CG Scorecard D.3.1)

TATA KELOLA PERUSAHAAN

Corporate Governance

6




PELNI
SERVICES
PT Pelita Indonesia Djaya
ETHICS
COMPLIANCE
AUDIT
RISK
MANAGEMENT
CORPORATE
GOVERNANCE
Good Governance
Strong Foundation
Sustainable Growth

"Tata kelola perusahaan yang kuat bukan hanya fondasi kepatuhan, tetapi juga kunci untuk membangun kepercayaan, keberlanjutan, dan pertumbuhan perusahaan yang berintegritas."
(Prinsip Good Corporate Governance – KNKG)

"Strong corporate governance is not only the foundation of compliance, but also the key to building trust, sustainability, and growth of companies with integrity."
(Prinsip Good Corporate Governance – KNKG)

Penerapan Tata Kelola Perusahaan yang Baik *(Good Corporate Governance/GCG)* merupakan fondasi utama dalam memastikan keberlangsungan usaha PELNI Services serta dalam menciptakan nilai tambah yang berkelanjutan bagi seluruh pemangku kepentingan. Perusahaan meyakini bahwa tata kelola yang baik tidak hanya menjadi kewajiban kepatuhan *(compliance)*, tetapi juga merupakan kebutuhan strategis dalam menghadapi dinamika dan kompleksitas lingkungan bisnis yang terus berkembang. Oleh karena itu, PELNI Services secara konsisten mengintegrasikan prinsip dan praktik GCG dalam setiap aspek pengelolaan kegiatan usaha guna memperkuat struktur pengambilan keputusan yang transparan, akuntabel, dan bertanggung jawab.
(GRI 2-9, GRI 2-12, GRI 2-13, GRI 2-23 | ASEAN Corporate Governance Scorecard – Rights of Stakeholders & Disclosure and Transparency | ESG-Governance)

Sebagai bagian dari komitmen tersebut, PELNI Services senantiasa berpedoman pada prinsip-prinsip dasar GCG yang meliputi Transparansi *(Transparency)*, Akuntabilitas *(Accountability)*, Tanggung Jawab *(Responsibility)*, Independensi *(Independency)*, dan Kewajaran *(Fairness)*. Penerapan prinsip-prinsip ini dilakukan secara menyeluruh dan terintegrasi dalam seluruh lini organisasi, baik dalam proses perencanaan strategis, pelaksanaan operasional, hingga evaluasi kinerja. Dengan penerapan prinsip GCG yang konsisten, Perusahaan mampu memastikan bahwa setiap kebijakan dan keputusan yang diambil senantiasa mempertimbangkan kepentingan Pemegang Saham serta pemangku kepentingan lainnya secara seimbang dan proporsional.
(GRI 2-9, GRI 2-10, GRI 2-12, GRI 2-16, GRI 2-17 | ASEAN CG Scorecard – Equitable Treatment of Shareholders | ESG-Governance)

The implementation of Good Corporate Governance (GCG) serves as a fundamental foundation in ensuring the sustainability of PELNI Services' business operations and creating sustainable value for all stakeholders. The Company believes that good governance is not only a compliance obligation but also a strategic necessity in addressing the dynamics and complexities of an ever-evolving business environment. Accordingly, PELNI Services consistently integrates GCG principles and practices into every aspect of its business activities to strengthen a decision-making structure that is transparent, accountable, and responsible.
(GRI 2-9, GRI 2-12, GRI 2-13, GRI 2-23 | ASEAN Corporate Governance Scorecard – Rights of Stakeholders & Disclosure and Transparency | ESG-Governance)

As part of this commitment, PELNI Services consistently adheres to the fundamental principles of GCG, namely Transparency, Accountability, Responsibility, Independence, and Fairness. These principles are implemented comprehensively and integrated across all levels of the organisation, encompassing strategic planning, operational execution, and performance evaluation processes. Through the consistent implementation of GCG principles, the Company ensures that every policy and decision is made with due consideration of the interests of Shareholders and other stakeholders in a balanced and proportionate manner.
(GRI 2-9, GRI 2-10, GRI 2-12, GRI 2-16, GRI 2-17 | ASEAN CG Scorecard – Equitable Treatment of Shareholders | ESG-Governance)

Sejalan dengan pedoman yang ditetapkan oleh Komite Nasional Kebijakan Governance (KNKG), PELNI Services juga berkomitmen untuk mengintegrasikan prinsip *Environmental, Social, and Governance (ESG)* ke dalam strategi bisnis dan operasional Perusahaan. Integrasi ESG ini mencerminkan kesadaran Perusahaan bahwa keberhasilan jangka panjang tidak hanya ditentukan oleh pencapaian kinerja keuangan, tetapi juga oleh kemampuan dalam mengelola dampak lingkungan, tanggung jawab sosial, serta penerapan tata kelola yang beretika dan berkelanjutan. Dalam konteks ini, GCG dan ESG menjadi dua elemen yang saling melengkapi dan memperkuat dalam membangun fondasi bisnis yang tangguh, adaptif, dan berorientasi pada keberlanjutan.
(GRI 2-22, GRI 2-23, GRI 2-24, GRI 3-1, GRI 3-2 | ASEAN CG Scorecard – Sustainability and Non-Financial Reporting | ESG-Environmental, ESG-Social, ESG-Governance)

Penerapan GCG yang efektif telah menjadi landasan yang kokoh bagi PELNI Services dalam menghadapi berbagai tantangan dan peluang di masa depan. Dewan Komisaris dan Direksi secara aktif menjalankan fungsi pengawasan dan pengelolaan Perusahaan dengan mengedepankan prinsip kehati-hatian *(prudential)*, integritas, serta profesionalisme. Setiap keputusan strategis yang diambil senantiasa didasarkan pada analisis yang komprehensif serta mempertimbangkan aspek risiko, kepatuhan terhadap regulasi, dan keberlanjutan usaha. Hal ini merupakan wujud nyata komitmen Perusahaan dalam menjaga kepercayaan Pemegang Saham, meningkatkan kredibilitas, serta memastikan kesinambungan operasional dalam jangka panjang.
(GRI 2-9, GRI 2-12, GRI 2-13, GRI 2-14, GRI 2-16 | ASEAN CG Scorecard – Responsibilities of the Board | ESG-Governance)

Dalam rangka memperkuat implementasi GCG, PELNI Services juga terus mengembangkan berbagai kebijakan, sistem, dan prosedur yang mendukung terciptanya tata kelola yang efektif. Perusahaan memastikan bahwa seluruh organ perusahaan, termasuk Dewan Komisaris, Direksi, dan seluruh jajaran manajemen, menjalankan peran dan tanggung jawabnya secara jelas dan terukur. Selain itu, Perusahaan juga menerapkan mekanisme pengendalian internal dan manajemen risiko yang terintegrasi guna meminimalkan potensi risiko yang dapat mempengaruhi pencapaian tujuan Perusahaan.
(GRI 2-12, GRI 2-15, GRI 2-16, GRI 2-25 | ASEAN CG Scorecard – Board Responsibilities & Internal Control | ESG-Governance)

In line with the guidelines established by the National Committee on Governance Policy (Komite Nasional Kebijakan Governance/KNKG), PELNI Services is also committed to integrating Environmental, Social, and Governance (ESG) principles into the Company's business strategy and operations. This ESG integration reflects the Company's awareness that long-term success is determined not only by financial performance, but also by its ability to manage environmental impacts, fulfil social responsibilities, and implement ethical and sustainable governance practices. In this context, GCG and ESG serve as two complementary and mutually reinforcing elements in building a resilient, adaptive, and sustainability-oriented business foundation.
(GRI 2-22, GRI 2-23, GRI 2-24, GRI 3-1, GRI 3-2 | ASEAN CG Scorecard – Sustainability and Non-Financial Reporting | ESG-Environmental, ESG-Social, ESG-Governance)

The effective implementation of GCG has become a solid foundation for PELNI Services in addressing future challenges and opportunities. The Board of Commissioners and the Board of Directors actively carry out their oversight and management functions by upholding the principles of prudence, integrity, and professionalism. Every strategic decision is based on comprehensive analysis and takes into consideration risk factors, regulatory compliance, and business sustainability. This reflects the Company's commitment to maintaining Shareholder trust, enhancing corporate credibility, and ensuring long-term operational continuity.
(GRI 2-9, GRI 2-12, GRI 2-13, GRI 2-14, GRI 2-16 | ASEAN CG Scorecard – Responsibilities of the Board | ESG-Governance)

In strengthening the implementation of GCG, PELNI Services continues to develop policies, systems, and procedures that support effective corporate governance. The Company ensures that all corporate organs, including the Board of Commissioners, the Board of Directors, and management at all levels, perform their roles and responsibilities in a clear and measurable manner. In addition, the Company implements integrated internal control and risk management mechanisms to minimise potential risks that may affect the achievement of the Company's objectives.
(GRI 2-12, GRI 2-15, GRI 2-16, GRI 2-25 | ASEAN CG Scorecard – Board Responsibilities & Internal Control | ESG-Governance)

Upaya internalisasi nilai-nilai GCG dilakukan secara berkelanjutan melalui berbagai program sosialisasi, pelatihan, dan komunikasi internal kepada seluruh insan PELNI Services. Kegiatan ini bertujuan untuk meningkatkan pemahaman, kesadaran, serta komitmen seluruh karyawan terhadap pentingnya penerapan GCG dalam aktivitas sehari-hari. Dengan demikian, prinsip-prinsip GCG tidak hanya menjadi pedoman normatif, tetapi juga terimplementasi dalam budaya kerja dan perilaku profesional di seluruh tingkat organisasi. *(GRI 2-23, GRI 2-24, GRI 404-2 | ASEAN CG Scorecard – Ethics and Compliance | ESG-Social & Governance)*

Selain itu, PELNI Services juga secara berkala melakukan evaluasi dan penyempurnaan terhadap praktik GCG yang telah dijalankan dengan mengacu pada perkembangan regulasi, standar nasional maupun internasional, serta praktik terbaik *(best practices)* di industri. Langkah ini dilakukan untuk memastikan bahwa implementasi GCG senantiasa relevan, adaptif, dan mampu memberikan nilai tambah bagi Perusahaan. *(GRI 2-27, GRI 2-29 | ASEAN CG Scorecard – Disclosure and Transparency | ESG-Governance)*

Dengan komitmen yang kuat terhadap penerapan GCG dan integrasi ESG, PELNI Services optimis dapat terus meningkatkan kinerja usaha secara berkelanjutan, memperkuat daya saing, serta memberikan kontribusi positif bagi perekonomian nasional dan kesejahteraan masyarakat. Ke depan, Perusahaan akan terus memperkuat praktik tata kelola sebagai bagian integral dari strategi bisnis guna mewujudkan visi Perusahaan sebagai entitas usaha yang unggul, terpercaya, dan berkelanjutan. *(GRI 2-22, GRI 2-23, GRI 3-3 | ASEAN CG Scorecard – Sustainability Reporting | ESG-Environmental, ESG-Social, ESG-Governance)*

KOMITMEN PENERAPAN GCG

PT Pelita Indonesia Djaya ("Perseroan") berkomitmen untuk menerapkan prinsip-prinsip *Good Corporate Governance(GCG)* secara konsisten dan berkelanjutan sebagai landasan dalam menjalankan kegiatan usaha. Komitmen ini mencerminkan tekad Perseroan untuk senantiasa tumbuh dan berkembang secara berkesinambungan melalui peningkatan kualitas produk, penyempurnaan proses kerja, penerapan *Code of Conduct*, serta pelaksanaan tanggung jawab sosial dan lingkungan.
(GRI 2-23, GRI 2-24, GRI 2-26 | ASEAN CG Scorecard – Corporate Ethics | ESG-Governance & Social)

The internalisation of GCG values is carried out continuously through various socialisation programmes, training initiatives, and internal communication activities involving all PELNI Services personnel. These activities aim to enhance employees' understanding, awareness, and commitment to the importance of implementing GCG principles in their daily activities. As such, GCG principles serve not only as normative guidelines but are also embedded in the Company's work culture and professional conduct at all levels of the organisation.
(GRI 2-23, GRI 2-24, GRI 404-2 | ASEAN CG Scorecard – Ethics and Compliance | ESG-Social & Governance)

In addition, PELNI Services periodically evaluates and enhances its GCG practices by referring to regulatory developments, national and international standards, as well as industry best practices. This initiative is undertaken to ensure that the implementation of GCG remains relevant, adaptive, and capable of delivering added value to the Company.
(GRI 2-27, GRI 2-29 | ASEAN CG Scorecard – Disclosure and Transparency | ESG-Governance)

With a strong commitment to GCG implementation and ESG integration, PELNI Services is confident in its ability to continuously improve business performance, strengthen competitiveness, and contribute positively to the national economy and community welfare. Going forward, the Company will continue to strengthen its governance practices as an integral part of its business strategy to realise its vision of becoming a leading, trusted, and sustainable business entity. (GRI 2-22, GRI 2-23, GRI 3-3 | ASEAN CG Scorecard – Sustainability Reporting | ESG-Environmental, ESG-Social, ESG-Governance)

Commitment to GCG Implementation

PT Pelita Indonesia Djaya ("the Company") is committed to implementing the principles of Good Corporate Governance (GCG) consistently and sustainably as the foundation for conducting its business activities. This commitment reflects the Company's determination to achieve sustainable growth and development through continuous product quality improvement, enhancement of work processes, implementation of the Code of Conduct, and the fulfilment of its social and environmental responsibilities.
(GRI 2-23, GRI 2-24, GRI 2-26 | ASEAN CG Scorecard – Corporate Ethics | ESG-Governance & Social)

Penerapan GCG di Perseroan dilakukan dengan mengedepankan prinsip transparansi, akuntabilitas, responsibilitas, independensi, dan kewajaran *(fairness)* guna menciptakan nilai tambah bagi seluruh pemangku kepentingan *(stakeholders)*.
(GRI 2-9, GRI 2-12, GRI 2-16 | ASEAN CG Scorecard – Shareholder Rights & Board Responsibilities | ESG-Governance)

TUJUAN PENERAPAN GCG

Penerapan GCG di PT Pelita Indonesia Djaya bertujuan untuk:

1. Mengarahkan dan mengendalikan hubungan antara organ Perseroan (Rapat Umum Pemegang Saham, Dewan Komisaris, dan Direksi), karyawan, pelanggan, mitra usaha, serta masyarakat dan lingkungan agar berjalan secara harmonis dan seimbang.
   (GRI 2-9, GRI 2-29 | ESG-Governance & Social)
2. Mendorong terciptanya pertumbuhan usaha Perseroan yang berkelanjutan.
   (GRI 3-3 | ESG-Environmental, Social & Governance)
3. Mengoptimalkan pengelolaan sumber daya secara efektif, efisien, dan bertanggung jawab.
   (GRI 2-23 | ESG-Governance)
4. Meningkatkan kualitas penerapan manajemen risiko dan Satuan Pengawas Intern.
   (GRI 2-12, GRI 2-16 | ASEAN CG Scorecard – Internal Control | ESG-Governance)
5. Meningkatkan akuntabilitas dan transparansi kepada seluruh pemangku kepentingan.
   (GRI 2-1, GRI 2-6, GRI 2-29 | ASEAN CG Scorecard – Disclosure & Transparency | ESG-Governance)
6. Mencegah terjadinya penyimpangan serta praktik yang tidak sesuai dengan ketentuan peraturan perundang-undangan.
   (GRI 205-2, GRI 205-3, GRI 206-1 | ESG-Governance)
7. Membangun budaya kerja yang berintegritas, profesional, dan beretika.
   (GRI 2-23, GRI 404-2 | ESG-Social & Governance)
8. Meningkatkan reputasi dan citra Perseroan di mata publik. *(ASEAN CG Scorecard – Transparency & Stakeholder Relations | ESG-Governance)*

LANDASAN DAN ACUAN PENERAPAN GCG

Pedoman dan Standar

- Pedoman Umum *Good Corporate Governance* Indonesia yang diterbitkan oleh Komite Nasional Kebijakan *Governance* (KNKG)

The implementation of GCG within the Company is carried out by upholding the principles of transparency, accountability, responsibility, independence, and fairness in order to create added value for all stakeholders.
(GRI 2-9, GRI 2-12, GRI 2-16 | ASEAN CG Scorecard – Shareholder Rights & Board Responsibilities | ESG-Governance)

Objectives of GCG Implementation

The implementation of GCG at PT Pelita Indonesia Djaya aims to:

1. *Direct and govern the relationships among the Company's organs (the General Meeting of Shareholders, the Board of Commissioners, and the Board of Directors), employees, customers, business partners, as well as the community and the environment, in a harmonious and balanced manner. (GRI 2-9, GRI 2-29 | ESG-Governance & Social)*
2. *Promote sustainable business growth of the Company. (GRI 3-3 | ESG-Environmental, Social & Governance)*
3. *Optimise the management of resources in an effective, efficient, and responsible manner. (GRI 2-23 | ESG-Governance)*
4. *Enhance the quality of risk management implementation and the Internal Audit Unit. (GRI 2-12, GRI 2-16 | ASEAN CG Scorecard – Internal Control | ESG-Governance)*
5. *Improve accountability and transparency to all stakeholders. (GRI 2-1, GRI 2-6, GRI 2-29 | ASEAN CG Scorecard – Disclosure & Transparency | ESG-Governance)*
6. *Prevent irregularities and practices that are not in compliance with applicable laws and regulations. (GRI 205-2, GRI 205-3, GRI 206-1 | ESG-Governance)*
7. *Foster a work culture that is characterised by integrity, professionalism, and ethical conduct. (GRI 2-23, GRI 404-2 | ESG-Social & Governance)*
8. *Enhance the Company's reputation and public image. (ASEAN CG Scorecard – Transparency & Stakeholder Relations | ESG-Governance)*

Basis and References for GCG Implementation

Guidelines and Standards

- *Indonesian Good Corporate Governance Guidelines issued by the National Committee on Governance Policy (Komite Nasional Kebijakan Governance/KNKG)*

- *ASEAN Corporate Governance Scorecard (ACGS)*
- *Global Reporting Initiative (GRI Standards 2021)*
- Prinsip *Environmental, Social, and Governance (ESG) dan praktik keberlanjutan internasional (GRI 2-1, GRI 2-2, GRI 2-23 | ASEAN CG Scorecard – Disclosure and Transparency)*

Peraturan Perundang-undangan

- Undang-Undang Republik Indonesia Nomor 19 Tahun 2003 tentang Badan Usaha Milik Negara
- Undang-Undang Republik Indonesia Nomor 40 Tahun 2007 tentang Perseroan Terbatas
- Peraturan Pemerintah Nomor 45 Tahun 2005 tentang Pendirian, Pengurusan, Pengawasan, dan Pembubaran BUMN
- Peraturan Menteri BUMN Nomor PER-2/MBU/03/2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan BUMN
- Peraturan Menteri BUMN Nomor PER-3/MBU/03/2023 tentang Organ dan Sumber Daya Manusia BUMN

Regulasi Terkait GCG dan ESG

- Peraturan Otoritas Jasa Keuangan Nomor 21/POJK.04/2015 tentang Penerapan Pedoman Tata Kelola Perusahaan Terbuka
- Peraturan Otoritas Jasa Keuangan Nomor 60/POJK.04/2017 tentang Penerapan Tata Kelola Perusahaan Terbuka
- Peraturan Otoritas Jasa Keuangan Nomor 51/POJK.03/2017 tentang Penerapan Keuangan Berkelanjutan
- Peraturan Presiden Nomor 98 Tahun 2021 tentang Penyelenggaraan Nilai Ekonomi Karbon
- Roadmap Keuangan Berkelanjutan Indonesia Tahap II (2021–2025)

INTEGRASI PRINSIP ESG

Sejalan dengan praktik bisnis berkelanjutan, Perseroan mengintegrasikan prinsip *Environmental, Social, and Governance (ESG)* dalam penerapan GCG yang meliputi:

Environmental (Lingkungan)

Komitmen terhadap pengelolaan dampak lingkungan, efisiensi energi, pengurangan emisi, pengelolaan limbah, serta kepatuhan terhadap regulasi lingkungan hidup. *(GRI 302, GRI 305, GRI 306 | ESG-Environmental) Social (Sosial)*

- *ASEAN Corporate Governance Scorecard (ACGS)*
- *Global Reporting Initiative (GRI Standards 2021)*
- *Environmental, Social, and Governance (ESG) principles and international sustainability practices (GRI 2-1, GRI 2-2, GRI 2-23 | ASEAN CG Scorecard – Disclosure and Transparency)*

Laws and Regulations

- *Law of the Republic of Indonesia Number 19 of 2003 concerning State-Owned Enterprises*
- *Law of the Republic of Indonesia Number 40 of 2007 concerning Limited Liability Companies*
- *Government Regulation Number 45 of 2005 concerning the Establishment, Management, Supervision, and Dissolution of State-Owned Enterprises*
- *Minister of State-Owned Enterprises Regulation Number PER-2/MBU/03/2023 concerning Guidelines for Governance and Significant Corporate Activities of State-Owned Enterprises*
- *Minister of State-Owned Enterprises Regulation Number PER-3/MBU/03/2023 concerning State-Owned Enterprise Organs and Human Resources*

Regulations Related to GCG and ESG

- *Financial Services Authority Regulation Number 21/POJK.04/2015 concerning the Implementation of Corporate Governance Guidelines for Public Companies*
- *Financial Services Authority Regulation Number 60/POJK.04/2017 concerning the Implementation of Corporate Governance for Public Companies*
- *Financial Services Authority Regulation Number 51/POJK.03/2017 concerning the Implementation of Sustainable Finance*
- *Presidential Regulation Number 98 of 2021 concerning the Implementation of Carbon Economic Value*
- *Indonesia Sustainable Finance Roadmap Phase II (2021–2025)*

ESG Principles Integration

In line with sustainable business practices, the Company integrates Environmental, Social, and Governance (ESG) principles into the implementation of GCG, which includes:

Environmental

A commitment to managing environmental impacts, energy efficiency, emissions reduction, waste management, and compliance with environmental regulations. (GRI 302, GRI 305, GRI 306 | ESG-Environmental)

Sosial

Pelaksanaan tanggung jawab sosial perusahaan, perlindungan tenaga kerja, pengembangan kompetensi SDM, penerapan kesehatan dan keselamatan kerja, serta pembangunan hubungan harmonis dengan masyarakat. (GRI 401, GRI 403, GRI 404, GRI 413 | ESG-Social)

Tata Kelola

Penguatan transparansi, akuntabilitas, kepatuhan terhadap hukum, penerapan etika bisnis, anti korupsi, manajemen risiko, dan pengendalian internal. *(GRI 2-23, GRI 205-2, GRI 205-3 | ASEAN CG Scorecard – Board Responsibilities | ESG-Governance)*

PELAKSANAAN *GOOD CORPORATE GOVERNANCE (GCG)*

Perusahaan memastikan bahwa seluruh kegiatan operasional telah dikelola berdasarkan prinsip-prinsip *Good Corporate Governance (GCG).* Dalam mendukung penerapan tersebut, perusahaan telah memiliki *Code of Conduct* yang menjadi pedoman bagi seluruh personel dalam bertindak, khususnya dalam menjalankan tugas dan berinteraksi dengan pihak internal maupun eksternal. *(GRI 2-23, GRI 2-24 | ASEAN CG Scorecard – Ethics Policy | ESG-Governance)*

Seluruh personel perusahaan berkomitmen untuk menjunjung tinggi integritas dengan tidak menerima gratifikasi serta tidak melakukan praktik Korupsi, Kolusi, dan Nepotisme (KKN). Komitmen ini diwujudkan melalui penandatanganan Pakta Integritas oleh seluruh karyawan. *(GRI 205-2, GRI 205-3 | ASEAN CG Scorecard – Anti-Corruption Policy | ESG-Governance)*

Dalam rangka menilai dan memastikan konsistensi pelaksanaan GCG, perusahaan secara berkala melakukan evaluasi sesuai dengan ketentuan regulator yang berlaku di wilayah Negara Kesatuan Republik Indonesia (NKRI). *(GRI 2-27 | ASEAN CG Scorecard – Compliance and Monitoring | ESG-Governance)*

Selain itu, perusahaan juga telah:
- Melakukan *assessment* terhadap kriteria penilaian kinerja unggul sebagai bagian dari upaya peningkatan kualitas tata kelola. *(GRI 2-12 | ESG-Governance)*
- Mengevaluasi dan menyempurnakan Standar Operasional Prosedur (SOP) Pengadaan Barang dan Jasa guna memastikan proses yang transparan, akuntabel, dan sesuai

Social

Implementation of corporate social responsibility, workforce protection, human capital competency development, occupational health and safety practices, and the development of harmonious relationships with communities. (GRI 401, GRI 403, GRI 404, GRI 413 | ESG-Social)

Governance

Strengthening transparency, accountability, legal compliance, business ethics, anti-corruption practices, risk management, and internal control. (GRI 2-23, GRI 205-2, GRI 205-3 | ASEAN CG Scorecard – Board Responsibilities | ESG-Governance)

Implementation of Good Corporate Governance (GCG)

The Company ensures that all operational activities are managed in accordance with the principles of Good Corporate Governance (GCG). To support the implementation of these principles, the Company has established a Code of Conduct that serves as a guideline for all personnel in carrying out their duties and interacting with both internal and external parties. (GRI 2-23, GRI 2-24 | ASEAN CG Scorecard – Ethics Policy | ESG-Governance)

All Company personnel are committed to upholding integrity by refraining from accepting gratuities and by rejecting all forms of Corruption, Collusion, and Nepotism (KKN). This commitment is demonstrated through the signing of an Integrity Pact by all employees. (GRI 205-2, GRI 205-3 | ASEAN CG Scorecard – Anti-Corruption Policy | ESG-Governance)

In order to assess and ensure the consistent implementation of GCG, the Company periodically conducts evaluations in accordance with applicable regulatory requirements within the Republic of Indonesia. (GRI 2-27 | ASEAN CG Scorecard – Compliance and Monitoring | ESG-Governance)

In addition, the Company has also:
- *Conducted assessments against performance excellence criteria as part of its efforts to improve the quality of corporate governance. (GRI 2-12 | ESG-Governance)*
- *Evaluated and enhanced the Standard Operating Procedures (SOPs) for the Procurement of Goods and Services to ensure that procurement processes are transparent, accountable, and*

dengan prinsip GCG. *(GRI 2-6, GRI 2-23, GRI 204-1 | ASEAN CG Scorecard – Procurement Transparency | ESG-Governance)*

Dengan langkah-langkah tersebut, perusahaan berupaya untuk terus meningkatkan kualitas tata kelola yang baik, transparan, akuntabel, dan berkelanjutan guna mendukung pertumbuhan usaha jangka panjang serta penciptaan nilai bagi seluruh pemangku kepentingan. *(GRI 2-22, GRI 2-23, GRI 3-3 | ASEAN CG Scorecard – Sustainability Reporting | ESG-Governance)*

Komitmen Implementasi GCG

Dalam menjalankan kegiatan usahanya, PELNI Services menempatkan Tata Kelola Perusahaan yang Baik *(Good Corporate Governance/GCG)* sebagai fondasi utama dalam memastikan keberlanjutan bisnis dan penciptaan nilai jangka panjang. GCG menjadi pedoman bagi seluruh insan perusahaan dalam mengelola operasional, keuangan, serta sumber daya manusia secara bertanggung jawab, transparan, dan berintegritas. *(GRI 2-9, GRI 2-12, GRI 2-13, ESG Governance, ASEAN CG Scorecard Part A & D)*

Sejalan dengan perkembangan praktik bisnis global, PELNI Services juga memperkuat implementasi prinsip *Environmental, Social, and Governance (ESG)* sebagai bagian integral dari strategi perusahaan. Pendekatan ini tidak hanya berfokus pada kepatuhan terhadap regulasi, tetapi juga pada kontribusi perusahaan terhadap keberlanjutan lingkungan, kesejahteraan sosial, serta tata kelola yang etis dan akuntabel. *(GRI 2-22, GRI 2-23, GRI 3-3, ESG Environmental, ESG Social, ESG Governance, ASEAN CG Scorecard Part C & D)*

Implementasi GCG di PELNI Services dilaksanakan berdasarkan ketentuan peraturan perundang-undangan yang berlaku serta mengacu pada lima prinsip utama, yaitu: *(GRI 2-9, GRI 2-17, GRI 2-23, ASEAN CG Scorecard Part A & B)*

1. **Keterbukaan**
   PELNI Services secara konsisten menyediakan informasi yang relevan, akurat, dan tepat waktu kepada pemangku kepentingan melalui sarana komunikasi yang mudah diakses, dengan tetap menjaga kerahasiaan informasi yang bersifat strategis sesuai ketentuan.
   (GRI 2-1, GRI 2-6, GRI 2-29, ESG Governance, ASEAN CG Scorecard Part D & E)
2. **Akuntabilitas**
   Perusahaan menerapkan sistem tata kelola yang menjamin kejelasan fungsi, pembagian tugas, serta pertanggungjawaban yang efektif

aligned with GCG principles. (GRI 2-6, GRI 2-23, GRI 204-1 | ASEAN CG Scorecard – Procurement Transparency | ESG-Governance)

Through these initiatives, the Company continuously strives to strengthen good governance practices that are transparent, accountable, and sustainable in order to support long-term business growth and create value for all stakeholders. (GRI 2-22, GRI 2-23, GRI 3-3 | ASEAN CG Scorecard – Sustainability Reporting | ESG-Governance)

Commitment to GCG Implementation

In conducting its business activities, PELNI Services places Good Corporate Governance (GCG) as a fundamental foundation for ensuring business sustainability and creating long-term value. GCG serves as a guideline for all Company personnel in managing operations, finance, and human resources in a responsible, transparent, and integrity-driven manner. (GRI 2-9, GRI 2-12, GRI 2-13 | ESG Governance | ASEAN CG Scorecard Part A & D)

In line with the development of global business practices, PELNI Services also strengthens the implementation of Environmental, Social, and Governance (ESG) principles as an integral part of the Company's strategy. This approach focuses not only on regulatory compliance but also on the Company's contribution to environmental sustainability, social welfare, and ethical and accountable governance.
(GRI 2-22, GRI 2-23, GRI 3-3 | ESG Environmental, ESG Social, ESG Governance | ASEAN CG Scorecard Part C & D)

The implementation of GCG at PELNI Services is carried out in accordance with applicable laws and regulations and is guided by the following five key principles: (GRI 2-9, GRI 2-17, GRI 2-23 | ASEAN CG Scorecard Part A & B)

1. Transparency
PELNI Services consistently provides relevant, accurate, and timely information to stakeholders through accessible communication channels, while maintaining the confidentiality of strategic information in accordance with applicable regulations. (GRI 2-1, GRI 2-6, GRI 2-29 | ESG Governance | ASEAN CG Scorecard Part D & E)

2. Accountability
The Company implements a governance system that ensures clear functions, division of responsibilities, and effective accountability at every level of the

di setiap level organisasi, sehingga setiap keputusan dapat dipertanggungjawabkan secara profesional. *(GRI 2-9, GRI 2-10, GRI 2-18, ESG Governance, ASEAN CG Scorecard Part B & D)*

3. ***Responsibility*** **(Pertanggungjawaban)**
   PELNI Services senantiasa menjalankan kegiatan usaha sesuai dengan peraturan perundang-undangan yang berlaku, serta berkomitmen pada praktik bisnis yang sehat, beretika, dan berkelanjutan, termasuk tanggung jawab terhadap lingkungan dan sosial. *(GRI 2-23, GRI 2-27, GRI 3-3, ESG Environmental & Social, ASEAN CG Scorecard Part A & C)*
4. ***Independency*** **(Kemandirian)**
   Seluruh pengambilan keputusan dilakukan secara objektif tanpa adanya benturan kepentingan, sehingga perusahaan dapat menjalankan operasional secara profesional, bebas dari intervensi pihak mana pun yang tidak sesuai prinsip tata kelola. *(GRI 2-15, GRI 2-16, ESG Governance, ASEAN CG Scorecard Part B)*
5. ***Fairness*** **(Kewajaran)**
   PELNI Services memastikan perlakuan yang adil dan setara kepada seluruh pemangku kepentingan, serta membuka ruang dialog dan masukan untuk menciptakan hubungan yang harmonis, seimbang, dan saling menguntungkan. *(GRI 2-29, GRI 405-1, ESG Social, ASEAN CG Scorecard Part C & E)*

Kebijakan Tata Kelola Perusahaan

Untuk mendukung implementasi GCG yang efektif, PELNI Services menetapkan berbagai kebijakan dan pedoman tata kelola, antara lain:*(GRI 2-23, GRI 2-24, ESG Governance, ASEAN CG Scorecard Part D)*

- Pedoman Perilaku
- Pedoman Tata Kelola Perusahaan
- *Board Manual*
- Piagam Komite Audit
- Piagam Satuan Pengawasan Intern
- Kebijakan Manajemen Risiko
- Peraturan Perusahaan
- Kebijakan terkait hubungan dengan pemangku kepentingan (karyawan, pelanggan, pemasok, dan mitra usaha)

Seluruh kebijakan tersebut dirancang untuk memperkuat Satuan Pengawas Intern, memastikan kepatuhan, serta meningkatkan efektivitas pengelolaan perusahaan. *(GRI 2-23, GRI 2-26, GRI 2-27, ESG Governance, ASEAN CG Scorecard Part B & D)*

organisation, enabling all decisions to be accounted for in a professional manner. (GRI 2-9, GRI 2-10, GRI 2-18 | ESG Governance | ASEAN CG Scorecard Part B & D)

3. ***Responsibility***
   PELNI Services conducts its business activities in compliance with applicable laws and regulations and is committed to sound, ethical, and sustainable business practices, including environmental and social responsibilities. (GRI 2-23, GRI 2-27, GRI 3-3 | ESG Environmental & Social | ASEAN CG Scorecard Part A & C)

4. ***Independence***
   All decision-making processes are carried out objectively and free from conflicts of interest, enabling the Company to conduct its operations professionally and without undue influence from any party that is inconsistent with governance principles. (GRI 2-15, GRI 2-16 | ESG Governance | ASEAN CG Scorecard Part B)

5. ***Fairness***
   PELNI Services ensures fair and equitable treatment of all stakeholders and provides opportunities for dialogue and feedback to foster harmonious, balanced, and mutually beneficial relationships. (GRI 2-29, GRI 405-1 | ESG Social | ASEAN CG Scorecard Part C & E)

Corporate Governance Policies

To support the effective implementation of GCG, PELNI Services has established various governance policies and guidelines, including: (GRI 2-23, GRI 2-24 | ESG Governance | ASEAN CG Scorecard Part D)

- *Code of Conduct*
- *Code of Corporate Governance*
- *Board Manual*
- *Audit Committee Charter*
- *Internal Audit Charter*
- *Risk Management Policy*
- *Company Regulations*
- *Policies relating to stakeholder relationships (employees, customers, suppliers, and business partners)*

These policies are designed to strengthen the Internal Audit Function, ensure compliance, and enhance the effectiveness of corporate management. (GRI 2-23, GRI 2-26, GRI 2-27 | ESG Governance | ASEAN CG Scorecard Part B & D)

Tujuan Penerapan GCG dan ESG

Implementasi GCG dan ESG di PELNI Services merupakan bagian dari strategi transformasi perusahaan menuju organisasi yang berdaya saing dan berkelanjutan. Adapun tujuan utamanya meliputi: *(GRI 2-22, GRI 3-3, ESG Governance, ASEAN CG Scorecard Part A)*

1. Meningkatkan nilai perusahaan secara berkelanjutan melalui penguatan daya saing, integritas, dan etika bisnis. *(GRI 2-23, ESG Governance)*
2. Mewujudkan pengelolaan perusahaan yang profesional, efisien, dan efektif dengan memperkuat kemandirian organ perusahaan. *(GRI 2-9, ASEAN CG Scorecard Part B)*
3. Mengoptimalkan hubungan kerja antar organ perusahaan secara seimbang dan konstruktif. *(GRI 2-9, GRI 2-13)*
4. Mendorong pengambilan keputusan yang berlandaskan nilai moral, kepatuhan hukum, dan tanggung jawab sosial. *(GRI 2-27, ESG Governance & Social)*
5. Mengembangkan sumber daya manusia yang profesional, berintegritas, dan adaptif. *(GRI 404-1, GRI 405-1, ESG Social)*
6. Meningkatkan kesejahteraan insan perusahaan serta nilai manfaat bagi seluruh pemangku kepentingan. *(GRI 2-29, ESG Social, ASEAN CG Scorecard Part C)*
7. Mencegah terjadinya penyimpangan dalam pengelolaan perusahaan. *(GRI 205-2, GRI 205-3, ESG Governance)*
8. Membangun budaya kerja yang sehat, produktif, dan berorientasi pada keberlanjutan. *(GRI 3-3, ESG Environmental, Social & Governance)*

Pengukuran Implementasi GCG

PELNI Services secara berkala melakukan evaluasi terhadap implementasi GCG untuk memastikan efektivitas penerapannya. Proses pengukuran ini bertujuan untuk: *(GRI 2-18, GRI 2-26, ESG Governance, ASEAN CG Scorecard Part D)*

- Menilai tingkat kepatuhan dan kesesuaian implementasi GCG terhadap indikator yang telah ditetapkan. *(GRI 2-27)*
- Memberikan gambaran objektif mengenai capaian penerapan GCG beserta rekomendasi perbaikan.*(GRI 2-18, ASEAN CG Scorecard Part D)*
- Memantau konsistensi implementasi GCG di seluruh lini organisasi. *(GRI 2-9, ESG Governance)*
- Mendukung peningkatan profesionalisme, transparansi, efisiensi, serta kemandirian perusahaan. *(GRI 2-16, ASEAN CG Scorecard Part B & D)*

Objectives of GCG and ESG Implementation

The implementation of GCG and ESG at PELNI Services forms part of the Company's transformation strategy towards becoming a competitive and sustainable organisation. The primary objectives are as follows: (GRI 2-22, GRI 3-3 | ESG Governance | ASEAN CG Scorecard Part A)

1. *To enhance the Company's value sustainably through strengthening competitiveness, integrity, and business ethics. (GRI 2-23 | ESG Governance)*
2. *To establish professional, efficient, and effective corporate management by strengthening the independence of the Company's organs. (GRI 2-9 | ASEAN CG Scorecard Part B)*
3. *To optimise working relationships among the Company's organs in a balanced and constructive manner. (GRI 2-9, GRI 2-13)*
4. *To promote decision-making based on moral values, legal compliance, and social responsibility. (GRI 2-27 | ESG Governance & Social)*
5. *To develop professional, integrity-driven, and adaptive human resources. (GRI 404-1, GRI 405-1 | ESG Social)*
6. *To improve employee welfare and create value for all stakeholders. (GRI 2-29 | ESG Social | ASEAN CG Scorecard Part C)*
7. *To prevent irregularities in corporate management. (GRI 205-2, GRI 205-3 | ESG Governance)*
8. *To build a healthy, productive, and sustainability-oriented work culture. (GRI 3-3 | ESG Environmental, Social & Governance)*

Measurement of GCG Implementation

PELNI Services periodically evaluates the implementation of GCG to ensure its effectiveness. The measurement process aims to: (GRI 2-18, GRI 2-26 | ESG Governance | ASEAN CG Scorecard Part D)

- *Assess the level of compliance and conformity of GCG implementation against established indicators. (GRI 2-27)*
- *Provide an objective overview of GCG implementation achievements along with recommendations for improvement. (GRI 2-18 | ASEAN CG Scorecard Part D)*
- *Monitor the consistency of GCG implementation across all organisational levels. (GRI 2-9 | ESG Governance)*
- *Support the enhancement of professionalism, transparency, efficiency, and corporate independence. (GRI 2-16 | ASEAN CG Scorecard Part B & D)*

Hasil evaluasi ini menjadi dasar bagi perusahaan dalam melakukan penyempurnaan kebijakan dan penguatan sistem tata kelola secara berkelanjutan. *(GRI 3-3, ESG Governance)*

The results of these evaluations serve as the basis for the Company to continuously improve its policies and strengthen its governance system. (GRI 3-3 | ESG Governance)

Mekanisme dan Struktur GCG

Mekanisme GCG di PELNI Services tidak hanya ditopang oleh struktur tata kelola, tetapi juga oleh sistem, prosedur, dan hubungan kerja yang jelas antar organ perusahaan. *(GRI 2-9, ESG Governance, ASEAN CG Scorecard Part A & B)*

Struktur tata kelola PELNI Services mengacu pada ketentuan Undang-Undang Perseroan Terbatas, yang terdiri dari: *(GRI 2-9, ASEAN CG Scorecard Part A)*

1. Rapat Umum Pemegang Saham (RUPS)
   RUPS merupakan organ tertinggi perusahaan yang memiliki kewenangan yang tidak dimiliki oleh Direksi maupun Dewan Komisaris, sesuai dengan ketentuan peraturan perundang-undangan dan Anggaran Dasar perusahaan. *(GRI 2-9, ASEAN CG Scorecard Part A)*
2. Dewan Komisaris
   Dewan Komisaris bertugas melakukan pengawasan atas kebijakan pengurusan perusahaan serta memberikan nasihat kepada Direksi dalam menjalankan operasional perusahaan. *(GRI 2-12, GRI 2-13, ESG Governance, ASEAN CG Scorecard Part B)*
3. Direksi
   Direksi bertanggung jawab penuh atas pengelolaan perusahaan untuk kepentingan dan tujuan perusahaan, serta mewakili perusahaan baik di dalam maupun di luar pengadilan sesuai ketentuan yang berlaku. *(GRI 2-9, GRI 2-10, ESG Governance, ASEAN CG Scorecard Part B)*

GCG Mechanism and Structure

The GCG mechanism at PELNI Services is supported not only by its governance structure but also by clear systems, procedures, and working relationships among the Company's organs. (GRI 2-9 | ESG Governance | ASEAN CG Scorecard Part A & B)

The governance structure of PELNI Services refers to the provisions of the Limited Liability Company Law and consists of: (GRI 2-9 | ASEAN CG Scorecard Part A)

1. General Meeting of Shareholders (GMS)
The General Meeting of Shareholders (GMS) is the highest governing body of the Company and holds authorities that are not vested in the Board of Directors or the Board of Commissioners, in accordance with applicable laws and regulations and the Company's Articles of Association. (GRI 2-9 | ASEAN CG Scorecard Part A)
2. Board of Commissioners
The Board of Commissioners is responsible for supervising the management policies of the Company and providing advice to the Board of Directors in carrying out the Company's operations. (GRI 2-12, GRI 2-13 | ESG Governance | ASEAN CG Scorecard Part B)
3. Board of Directors
The Board of Directors has full responsibility for managing the Company in the interests of and for the purposes of the Company, and represents the Company both inside and outside the court in accordance with applicable regulations. (GRI 2-9, GRI 2-10 | ESG Governance | ASEAN CG Scorecard Part B)

Sebeum mekanisme dan struktur gcgKebijakan Perencanaan Suksesi Anggota Direksi dan Manajemen Kunci

Perusahaan menerapkan kebijakan perencanaan suksesi bagi anggota Direksi dan manajemen kunci untuk memastikan kesinambungan kepemimpinan, efektivitas pengelolaan perusahaan, serta keberlangsungan operasional. *(ASEAN CG Scorecard E.5.3)*

Succession Planning Policy for Members of the Board of Directors and Key Management

The Company implements a succession planning policy for members of the Board of Directors and key management to ensure leadership continuity, effective company management, and operational sustainability. (ASEAN CG Scorecard E.5.3)



Penilaian GCG / *GCG assessment*

Tabel Hasil *Assessment* GCG PT Pelita Indonesia Djaya 2025 /
GCG Assessment Results Table of PT Pelita Indonesia Djaya 2025

	ASPEK PENGUJIAN / INDIKATOR / PARAMETER *Testing Aspect / Indicators / Parameters*	BOBOT / *Weight*	CAPAIAN PERUSAHAAN / *Company Achievements*	PERSENTASE / *Percentage* %
I	Komitmen Terhadap Penerapan Tata Kelola Perusahaan yang Baik Secara Berkelanjutan / *Commitment to Sustainable Implementation of Good Corporate Governance*	7,000	5,855	83,64%
II	Pemegang Saham dan RUPS/Pemilik Modal / *Shareholders and GMS/Capital Owners*	9,000	7,012	77,91%
III	Dewan Komisaris / Dewan Pengawas / *Board of Commissioners / Supervisory Board*	35,000	26,122	74,64%
IV	Direksi / *Board of Directors*	35,000	29,121	83,20%
V	Pengungkapan Informasi dan Transportasi / *Disclosure of Information and Transportation*	9,000	5,660	62,89%
	Subtotal / *Subtotal*	**95,000**	**73,770**	
VI	Aspek Lainya / *Other Aspects*	5,000	0,000	
	SKOR KESELURUHAN / *OVERALL SCORE*	**100,000**	**73,770**	**CUKUP BAIK**

Penilaian *Good Corporate Governance (GCG)* / *Good Corporate Governance (GCG) Assessment*

Penilaian penerapan *Good Corporate Governance (GCG)* merupakan bagian dari penilaian kinerja Perusahaan yang dilaksanakan mengacu pada pedoman asesmen GCG BUMN. Penilaian tersebut dilakukan secara independen oleh pihak yang berkompeten untuk menilai efektivitas penerapan prinsip-prinsip GCG, sekaligus menjadi dasar bagi Perusahaan dalam melakukan evaluasi dan perbaikan berkelanjutan terhadap praktik tata kelola perusahaan. *(GRI 2-12, GRI 2-13, GRI 2-24; ASEAN Corporate Governance Scorecard: Principle D – Disclosure and Transparency, Principle E – Responsibilities of the Board)*

The assessment of Good Corporate Governance (GCG) implementation forms an integral part of the Company's overall performance evaluation and is conducted in accordance with the State-Owned Enterprises (SOEs) GCG Assessment Guidelines. The assessment is carried out independently by a qualified external assessor to evaluate the effectiveness of the Company's implementation of GCG principles. The assessment results also serve as the basis for the Company to continuously evaluate, strengthen, and improve its corporate governance practices in line with evolving governance standards and business needs. (GRI 2-12, GRI 2-13, GRI 2-24; ASEAN Corporate Governance Scorecard: Principle D – Disclosure and Transparency, Principle E – Responsibilities of the Board).

Rekomendasi Peningkatan Implementasi GCG Tahun 2025

Dalam rangka memperkuat implementasi Tata Kelola Perusahaan yang Baik *(Good Corporate Governance/GCG)* secara berkelanjutan, perusahaan menetapkan sejumlah langkah strategis yang diarahkan untuk meningkatkan kepatuhan, transparansi, pengelolaan risiko, serta budaya etika perusahaan. Rekomendasi perbaikan ini diharapkan menjadi bagian dari upaya penguatan Satuan Pengawas Intern dan peningkatan kualitas tata kelola perusahaan yang selaras dengan prinsip keberlanjutan. *(GRI 2-23, GRI 2-24 | ESG: Governance |* KNKG: Etika Bisnis dan Pedoman Perilaku*)*

1. **Penguatan Kebijakan Kepatuhan dan Integritas**
   Perusahaan akan menyusun dan menetapkan kebijakan yang komprehensif terkait penerapan Anti Pencucian Uang dan Pencegahan Pendanaan Terorisme (APU PPT), anti suap, anti korupsi, anti kecurangan (*anti fraud*), serta pedoman mengenai keterlibatan dalam aktivitas politik. Penyusunan kebijakan ini merupakan bentuk komitmen perusahaan dalam membangun budaya integritas, kepatuhan, dan pengelolaan risiko yang berlandaskan prinsip kehati-hatian. *(GRI 205-2, GRI 205-3, GRI 206-1 | ESG: Governance |* KNKG: Independensi, Integritas, Kepatuhan*)*
2. **Penguatan Internalisasi Budaya Tata Kelola**
   Perusahaan akan memastikan bahwa RKAP Tahun 2026 memuat program sosialisasi Pedoman *Soft Structure* serta Program Pengenalan (Orientasi) bagi karyawan baru yang mencakup pemahaman mengenai substansi Pedoman Perilaku *(Code of Conduct/ CoC)*. Langkah ini bertujuan untuk memperkuat budaya perusahaan yang beretika, profesional, dan berorientasi pada kepatuhan sejak awal masa kerja karyawan. *(GRI 2-17, GRI 404-2 | ESG: Social & Governance |* KNKG: Pedoman Perilaku dan Budaya Perusahaan*)*
3. **Penguatan Fungsi dan Tata Kelola Komite Pendukung**
   Perusahaan akan meningkatkan formalitas dan efektivitas fungsi pengawasan melalui penyampaian Piagam Komite Audit serta Piagam Komite Kebijakan Risiko kepada Direksi secara resmi. Upaya ini dilakukan untuk memperjelas peran, tanggung jawab, dan mekanisme koordinasi antar organ perusahaan dalam mendukung pengawasan dan pengendalian risiko yang efektif. *(GRI 2-9, GRI 2-12, GRI 2-13 | ESG: Governance | KNKG: Akuntabilitas dan Responsibility)*

Recommendations for Enhancing GCG Implementation in 2025

In order to strengthen the sustainable implementation of Good Corporate Governance (GCG), the Company has established several strategic initiatives aimed at enhancing compliance, transparency, risk management, and corporate ethical culture. These improvement recommendations are expected to form part of the Company's efforts to strengthen the Internal Audit Function and enhance the quality of corporate governance in line with sustainability principles. (GRI 2-23, GRI 2-24 | ESG: Governance | KNKG: Business Ethics and Code of Conduct)

1. ***Strengthening Compliance and Integrity Policies***
   The Company will develop and establish comprehensive policies relating to Anti-Money Laundering and Counter-Terrorism Financing (AML/CTF), anti-bribery, anti-corruption, anti-fraud, as well as guidelines governing involvement in political activities. The development of these policies reflects the Company's commitment to fostering a culture of integrity, compliance, and risk management based on the prudential principle. (GRI 205-2, GRI 205-3, GRI 206-1 | ESG: Governance | KNKG: Independence, Integrity, and Compliance)
2. ***Strengthening the Internalisation of Governance Culture***
   The Company will ensure that the 2026 RKAP incorporates programmes for the socialisation of Soft Structure Guidelines as well as Orientation Programmes for new employees, including an understanding of the substance of the Code of Conduct (CoC). This initiative aims to strengthen an ethical, professional, and compliance-oriented corporate culture from the outset of employees' tenure with the Company. (GRI 2-17, GRI 404-2 | ESG: Social & Governance | KNKG: Code of Conduct and Corporate Culture)
3. ***Strengthening the Function and Governance of Supporting Committees***
   The Company will enhance the formality and effectiveness of its oversight functions through the official submission of the Audit Committee Charter and the Risk Policy Committee Charter to the Board of Directors. This initiative is intended to clarify the roles, responsibilities, and coordination mechanisms among the Company's governing bodies in supporting effective oversight and risk control. (GRI 2-9, GRI 2-12, GRI 2-13 | ESG: Governance | KNKG: Accountability and Responsibility)

4. **Penyempurnaan Kerangka Manajemen Risiko**
   Perusahaan akan mengesahkan secara formal Pedoman Manajemen Risiko yang telah dimutakhirkan guna memastikan keselarasan dengan perkembangan regulasi, dinamika industri, serta kebutuhan operasional perusahaan. Penguatan kerangka manajemen risiko ini diharapkan mampu meningkatkan efektivitas mitigasi risiko dan mendukung keberlanjutan usaha perusahaan. *(GRI 2-25, GRI 201-2 | ESG: Governance | KNKG: Transparansi dan Akuntabilitas)*
5. **Peningkatan Pengawasan Teknologi Informasi**
   Sebagai bagian dari transformasi digital dan penguatan tata kelola teknologi informasi, perusahaan akan mencantumkan laporan teknologi informasi ke dalam Laporan Manajemen Triwulanan. Langkah ini bertujuan untuk meningkatkan pengawasan, evaluasi, serta pengambilan keputusan strategis terkait pengembangan sistem dan keamanan informasi perusahaan. *(GRI 2-6, GRI 418-1 | ESG: Governance & Technology Governance |* KNKG: Transparansi dan Pengelolaan Risiko*)*
6. **Peningkatan Kualitas Keterbukaan Informasi Perusahaan**
   Perusahaan berkomitmen untuk meningkatkan kualitas pelaporan dan keterbukaan informasi melalui partisipasi dalam *Annual Report Award (ARA)* yang diselenggarakan oleh Otoritas Jasa Keuangan. Keikutsertaan dalam ajang tersebut diharapkan dapat mendorong peningkatan kualitas laporan tahunan yang lebih transparan, akuntabel, informatif, dan sesuai dengan praktik tata kelola terbaik. *(GRI 2-1, GRI 2-3, GRI 2-5 | ESG: Governance |* KNKG: Transparansi*)*
7. **Pengembangan Berkelanjutan atas Praktik GCG**
   Selain rekomendasi utama tersebut, perusahaan juga akan terus melakukan evaluasi dan penyempurnaan terhadap implementasi GCG secara berkelanjutan, termasuk penguatan Satuan Pengawas Intern, peningkatan kompetensi organ perusahaan, serta optimalisasi kepatuhan terhadap regulasi yang berlaku. Langkah ini menjadi bagian dari komitmen perusahaan dalam menciptakan tata kelola yang adaptif, profesional, dan berkelanjutan. *(GRI 2-16, GRI 2-27 | ESG: Governance | KNKG: Fairness, Accountability, Responsibility)*

4. ***Enhancement of the Risk Management Framework***
   The Company will formally approve the updated Risk Management Guidelines to ensure alignment with regulatory developments, industry dynamics, and the Company's operational requirements. Strengthening the risk management framework is expected to enhance the effectiveness of risk mitigation and support the sustainability of the Company's business operations. (GRI 2-25, GRI 201-2 | ESG: Governance | KNKG: Transparency and Accountability)
5. ***Enhancement of Information Technology Oversight***
   As part of the Company's digital transformation and efforts to strengthen information technology governance, Information Technology reports will be incorporated into the Quarterly Management Reports. This initiative aims to enhance oversight, evaluation, and strategic decision-making relating to the development of systems and the security of corporate information. (GRI 2-6, GRI 418-1 | ESG: Governance & Technology Governance | KNKG: Transparency and Risk Management)
6. ***Improvement of Corporate Information Disclosure Quality***
   The Company is committed to improving the quality of its reporting and information disclosure through participation in the Annual Report Award (ARA) organised by the Financial Services Authority (OJK). Participation in this programme is expected to encourage the preparation of annual reports that are more transparent, accountable, informative, and aligned with best governance practices. (GRI 2-1, GRI 2-3, GRI 2-5 | ESG: Governance | KNKG: Transparency)
7. ***Continuous Development of GCG Practices***
   In addition to the key recommendations outlined above, the Company will continue to evaluate and enhance its GCG implementation on an ongoing basis, including strengthening the Internal Audit Function, improving the competencies of the Company's governing bodies, and optimising compliance with applicable regulations. These initiatives form part of the Company's commitment to establishing governance practices that are adaptive, professional, and sustainable. (GRI 2-16, GRI 2-27 | ESG: Governance | KNKG: Fairness, Accountability, and Responsibility)

RAPAT UMUM PEMEGANG SAHAM (RUPS)

Rapat Umum Pemegang Saham (RUPS) merupakan organ perusahaan dengan kewenangan tertinggi yang tidak dapat dilimpahkan kepada Direksi, Dewan Komisaris, maupun pihak lain, sebagaimana diatur dalam ketentuan peraturan perundang-undangan yang berlaku dan Anggaran Dasar PELNI Services. RUPS berperan sebagai forum utama bagi pemegang saham dalam mengambil keputusan strategis yang berkaitan dengan arah kebijakan, pengawasan, serta keberlangsungan usaha perusahaan. *(GRI 2-9, GRI 2-12 | ESG: Governance | ASEAN Corporate Governance Scorecard: Rights of Shareholders)*

Pelaksanaan RUPS di PELNI Services terdiri atas dua jenis, yaitu Rapat Umum Pemegang Saham Tahunan (RUPST) dan Rapat Umum Pemegang Saham Luar Biasa (RUPSLB). RUPST diselenggarakan setiap tahun paling lambat 6 (enam) bulan setelah penutupan tahun buku perusahaan sebagai bentuk pertanggungjawaban Direksi atas pelaksanaan pengelolaan perusahaan selama satu tahun buku. Sementara itu, RUPSLB dapat diselenggarakan sewaktu-waktu sesuai kebutuhan perusahaan untuk membahas agenda yang bersifat strategis dan mendesak. *(GRI 2-16, GRI 2-26 | ESG: Governance | ASEAN CG Scorecard: Equitable Treatment of Shareholders)*

Dalam pelaksanaan RUPST, Direksi menyampaikan berbagai agenda penting kepada pemegang saham, antara lain laporan tahunan perusahaan, laporan keuangan, usulan penggunaan laba bersih perusahaan, penunjukan akuntan publik sesuai rekomendasi Dewan Komisaris, serta agenda strategis lainnya yang memerlukan persetujuan RUPS. Penyampaian informasi tersebut dilakukan secara transparan dan akuntabel guna mendukung proses pengambilan keputusan yang objektif dan sesuai dengan kepentingan perusahaan serta pemegang saham. *(GRI 2-3, GRI 2-5, GRI 201-1 | ESG: Governance | ASEAN CG Scorecard: Disclosure and Transparency)*

Dalam proses pengambilan keputusan, RUPS dilaksanakan dengan mengedepankan prinsip transparansi, independensi, dan kepatuhan terhadap tata tertib persidangan. Mekanisme pemungutan suara pada dasarnya dilakukan secara lisan, namun dapat dilaksanakan melalui metode lain sesuai keputusan pimpinan rapat. Peserta rapat yang telah tercatat dalam kuorum kehadiran namun tidak berada di ruang rapat pada saat pemungutan suara berlangsung dianggap menyetujui keputusan yang diambil dalam rapat

General Meeting of Shareholders (GMS)

The General Meeting of Shareholders (GMS) is the highest governing body of the Company, vested with authorities that cannot be delegated to the Board of Directors, the Board of Commissioners, or any other party, as stipulated under applicable laws and regulations and the Articles of Association of PELNI Services. The GMS serves as the principal forum through which Shareholders exercise their rights in making strategic decisions relating to the Company's policy direction, oversight, and business sustainability. (GRI 2-9, GRI 2-12 | ESG: Governance | ASEAN Corporate Governance Scorecard: Rights of Shareholders)

The GMS at PELNI Services consists of two types, namely the Annual General Meeting of Shareholders (AGMS) and the Extraordinary General Meeting of Shareholders (EGMS). The AGMS is convened annually no later than six (6) months after the end of the financial year as a form of accountability by the Board of Directors for the management of the Company throughout the relevant financial year. Meanwhile, the EGMS may be convened at any time, as required, to discuss strategic and urgent matters affecting the Company. (GRI 2-16, GRI 2-26 | ESG: Governance | ASEAN CG Scorecard: Equitable Treatment of Shareholders)

At the AGMS, the Board of Directors presents various key matters to the Shareholders, including the Company's Annual Report, Financial Statements, proposals regarding the appropriation of net profit, the appointment of a Public Accountant based on the recommendation of the Board of Commissioners, and other strategic matters requiring GMS approval. Such information is presented in a transparent and accountable manner to support objective decision-making processes that are aligned with the interests of both the Company and its Shareholders. (GRI 2-3, GRI 2-5, GRI 201-1 | ESG: Governance | ASEAN CG Scorecard: Disclosure and Transparency)

In the decision-making process, the GMS is conducted in accordance with the principles of transparency, independence, and compliance with established meeting procedures. Voting is generally conducted orally; however, alternative voting methods may be applied subject to the decision of the Chairperson of the Meeting. Shareholders who have been recorded as present for quorum purposes but are not in the meeting room at the time of voting shall be deemed to have approved the resolutions adopted during the meeting.

tersebut. Untuk menjaga independensi, validitas keputusan, serta akurasi pencatatan risalah rapat, perusahaan menunjuk Notaris independen sebagai pihak yang bertanggung jawab dalam melakukan verifikasi dan dokumentasi hasil RUPS. *(GRI 2-15, GRI 2-27 | ESG: Governance | ASEAN CG Scorecard: Responsibilities of the Board & Transparency)*

To safeguard independence, ensure the validity of resolutions, and maintain the accuracy of meeting minutes, the Company appoints an independent Notary to verify and document the outcomes of the GMS. (GRI 2-15, GRI 2-27 | ESG: Governance | ASEAN CG Scorecard: Responsibilities of the Board & Transparency)

"RUPS bukan sekadar forum pengambilan keputusan, melainkan wujud nyata akuntabilitas dan keseimbangan kepentingan dalam tata kelola perusahaan yang berkelanjutan."

"The GMS is not merely a decision-making forum, but a tangible manifestation of accountability and the balancing of interests within a sustainable corporate governance framework."

Pelaksanaan RUPST & RUPSLB 2025 / ***Implementation of the 2025 AGMS & EGMS***

PELAKSANAAN RUPS / *Implementation of the GMS*	AGENDA / *Agenda*	DAFTAR HADIR / *List of attendees*	KEPUTUSAN / *Decision*	ARAHAN PEMEGANG SAHAM / *Shareholder Direction*	TINDAH LANJUT / *Follow-up*
30 Januari 2025 di Auditorium Kantor Pusat PT PELNI (Persero). / *January 30, 2025, at the Auditorium of PT PELNI (Persero) Headquarters.*	Tentang Rencana Kerja Dan Anggaran Perusahaan (RKAP) / *Concerning the Company's Work Plan and Budget (RKAP)*	1. Dewan Komisaris / *Board of Commissioners* 2. Direksi / *Board of Directors* 3. Pemegang Saham / *Shareholders*	Tentang RUPS RKAP Tahun 2025 / *Regarding the 2025 GMS on the Company's Work Plan and Budget (RKAP)*	14 Arahan Kepada Manajemen Perseroan / *14 Directions to Company Management*	Semua keputusan RUPS telah ditindaklanjuti / *All GMS decisions have been.*
30 Juni 2025 di Auditorium Kantor Pusat PT PELNI (Persero). / *June 30, 2025, at the Auditorium of PT PELNI (Persero) Headquarters.*	Tentang RUPS Pengesahan Laporan Tahunan PT PID Tahun Buku 2024 / *Concerning the GMS for the Ratification of PT PID's Annual Report for the 2024 Financial Year*		Tentang RUPS Pengesahan Laporan Tahunan PT PID Tahun Buku 2024 / *Concerning the GMS for the Ratification of PT PID's Annual Report for the 2024 Fiscal Year*	11 Arahan Kepada Manajemen Perseroan / *11 Directions to Company Management*	Semua keputusan RUPS telah ditindaklanjuti / *All GMS decisions have been.*
24 Oktober 2025 di Auditorium Kantor Pusat PT PELNI (Persero). / *October 24, 2025, at the Auditorium of PT PELNI (Persero) Headquarters.*	Tentang Pengangkatan Komisaris Independen (Bapak Yoni Agung Triharto) + SK Kumham / *Concerning the Appointment of an Independent Commissioner (Mr. Yoni Agung Triharto) + a Decree from the Ministry of Law and Human Rights*		Tentang Pengangkatan Komisaris Independen (Bapak Yoni Agung Triharto) + SK Kumham / *Concerning the Appointment of an Independent Commissioner (Mr. Yoni Agung Triharto) + Decree of the Ministry of Law and Human Rights*	-	Semua keputusan RUPS telah ditindaklanjuti / *All GMS decisions have been.*
8 Desember 2025 di Auditorium Kantor Pusat PT PELNI (Persero). / *December 8, 2025, at the Auditorium of PT PELNI (Persero) Headquarters.*	Tentang Pengangkatan RUPS LB Tentang Pengangkatan Direktur Utama (Bapak Didik Martono) dan Direktur Operasi & Komersial (Bapak Hana Suhardi) / *Concerning the Appointment of an Extraordinary GMS Concerning the Appointment of the President Director (Mr. Didik Martono) and the Director of Operations & Commercial Affairs (Mr. Hana Suhardi)*		Tentang Pengangkatan RUPS LB Tentang Pengangkatan Direktur Utama (Bapak Didik Martono) dan Direktur Operasi & Komersial (Bapak Hana Suhardi) / *Concerning the Appointment of an Extraordinary GMS Regarding the Appointment of the President Director (Mr. Didik Martono) and the Director of Operations & Commercial Affairs (Mr. Hana Suhardi)*	-	Semua keputusan RUPS telah ditindaklanjuti / *All GMS decisions have been.*

PELNI SERVICES
A Subsidiary of PT PELNI (Persero)

TINDAK LANJUT ARAHAN RUPS RKAP 2025

FOLLOW-UP ACTIONS OF THE GMS DIRECTIVES RKAP 2025



TABEL 1 (NO. 1 – 5)

NO	ARAHAN *DIRECTIVE*	RENCANA TINDAK LANJUT *FOLLOW-UP PLAN*	KENDALA (BILA ADA) *ISSUES (IF ANY)*	OUTPUT	PIC / DIVISI *PIC / DIVISION*	REKOMENDASI DARI ASESMEN *RECOMMENDATIONS FROM THE ASSESSMENT*
1	Direksi diminta untuk memastikan kinerja di Tahun 2025 dapat tercepal sesuai rencana inisiatif menteri ekonomi dengan kinerja rencana strategi di awal tahun tidak berjalan optimal di dalam lingkup PID group. *The Board of Directors is requested to ensure that performance in 2025 can be achieved in accordance with the Minister of Economy's inittative plan, as the early year strategy plan has not performed optimally within the PID Group scope.*	Manajemen selalu melakukan berbagai upaya untuk dapat melampaui target yang telah ditetapkan. *Management consistently undertakes various efforts to exceed the targets that have been set.*	Manajemen selalu melakukan berbagai upaya untuk dapat melampaui target yang telah ditetapkan. *Management consistently undertakes various efforts to exceed the targets that have been set.*	Manajemen selalu melakukan berbagai upaya untuk dapat melampaui target yang telah ditetapkan. *Management consistently undertakes various efforts to exceed the targets that have been set.*	All	Rekomendasi dari asesmen telah dijalankan agar menjadi perbaikan pada asesmen tahun berikutnya. *Recommendations from the assessment have been implemented to serve as improvements for the next year's assessment.*
2	Direksi diminta untuk meningkatkan kinerja perusahaan tertama dari bisnis Non Captive serta mencari peluang bisnis yang baru dengan tetap memperhatikan aspek manajemen risiko. *The Board of Directors is requested to improve company performance, especially from Non Captive businesses, and seek new business opportunities while still paying attention to risk management aspects.*	1. Melakukan canvassing kerja sama usaha baik di sektor BUMN/Lembaga maupun swasta lainnya 2. Melakukan Pengembangan diversifikasi layanan. 1. *Conduct canvassing for business partnerships both in the SOE/institution sector and with other private parties.* 2. *Develop service diversification.*	Perlunya mitra strategis dalam kapabilitas tim agar dapat memberikan penawaran harga yang bersaing di industri. *The need for strategic partners to enhance team capability in order to offer competitive pricing in the industry.*	1. Telah melakukan daftar rekanan dan canvassing di BUMN/Lembaga/ maupun swasta lainnya untuk pekerjaan maintenance, alih daya, galangan, dan IT 2. Buku Laporan Manajemen Bulanan, Semester, dan Tahunan 3. *Partner list and canvassing completed in SOE/ institution and private sectors for maiitenance, outsourcing, shipyard, and IT work*	Pengbis	Rekomendasi dari asesmen telah dijalankan agar menjadi perbaikan pada asesmen tahun berikutnya. *Recommendations from the assessment have been implemented to serve as improvements for the next year's assessment.*
3	Direksi diminta untuk meningkatkan pengawasan pada kinerja anak usahanya. *The Board of Directors is requested to strengthen supervision on the performance of its subsidiaries.*	1. Memastikan PBN memberikan Laporan Manajemen Bulanan, Semester dan Tahunan. 2. Melakukan review dan permintaan justifikasi serta tindak lanjut atas Laporan Manajemen yang disampaikan. 3. Membuat Pedoman Pengelolaan Anak Usaha 1. *Ensure PBN provides Monthly, Semester, and Annual Management Reports.* 2. *Conduct review and request justification and follow-up on Management Reports submitted.* 2. *Develop Guidelines for Subsidiary Management*	PID belum memiliki Pedoman Pengelolaan Anak Usaha *PID does not yet have Guidelines for Subsidiary Management*	1. Buku Laporan Manajemen Bulanan, Semester, dan Tahunan 2. Review atas Laporan Manajemen dan Tindak Lanjutnya 3. Pedoman Pengelolaan Anak Usaha 1. *Monthly, Semester, and Annual Management Report Book* 2. *Review of Management Reports and Follow-up Actions* 3. *Guidelines for Subsidiary Management*	Pengbis	Rekomendasi dari asesmen telah dijalankan agar menjadi perbaikan pada asesmen tahun berikutnya. *Recommendations from the assessment have been implemented to serve as improvements for the next year's assessment.*
4	Direksi diminta untuk meningkatkan kualitas layanan terutama fokus pada peningkatan kualitas SDM yang menjadi fokus, bertanggungjawab culture dengan induk Perusahaan PT PELNI (Persero). *The Board of Directors is requested to improve service quality, especially focusing on improving the quality of human resources (HR), with the main focus on embedding the culture of responsibility aligned with the parent company PT PELNI (Persero).*	PID telah menyelaraskan budaya kerja dengan induk, yaitu AKHLAK Tahun 2025, akan dilaksanakan in house training untuk aktivasi budaya kerja kepada karyawan kantor PT PID. *PID has aligned the work culture with the parent company, namely AKHLAK. In 2025, in-house training will be conducted to activate the work culture among PT PID office employees.*	-	Kualitas SDM meningkat dengan culture yang selaras dengan induk. *Improved HR quality with a culture that is aligned with the parent company.*	SDM	Rekomendasi dari asesmen telah dijalankan agar menjadi perbaikan pada asesmen tahun berikutnya. *Recommendations from the assessment have been implemented to serve as improvements for the next year's assessment.*
5	Direksi diminta lebih tegas untuk menindaklanjuti Tindakan disiplin yang dilakukan oleh pegawai sesuai dengan ketentuan yang berlaku. *The Board of Directors is requested to be firmer in following up on disciplinary actions taken by employees in accordance with applicable regulations.*	Telah diimplementasikan absensi digital bagi karyawan office dan alih daya (aplikasi e-task) yang terintegrasi dengan sistem informasi SDM (HCIS) yang terintegrasi, sebagai salah satu tools untuk meningkatkan perilaku disiplin karyawan. Manajemen telah menindaklanjuti dengan memberikan Surat Peringatan dan pemberhentian sesuai Peraturan Perusahaan yang berlaku. *Digital attendance has been implemented for office and outsourcing (e-task application) which is integrated with the hR Information System (HCIS) as one of the tools to improve employee discipline behaviour. Management has followed up by issuing Warning Letters and dismissals in accordance with applicable Company Regulations.*	-	PELNI Services memiliki SDM yang menjunjung tinggi nilai-nilai Perusahaan (AKHLAK) dan mengimplementasikan legalisasi karyawan dengan fairness reward and punishment. *PELNI Services has HR with high alignment to company values (AKHLAK) and implements employee legalisation with fairness in rewards and punishments.*	SDM	Rekomendasi dari asesmen telah dijalankan agar menjadi perbaikan pada asesmen tahun berikutnya. *Recommendations from the assessment have been implemented to serve as improvements for the next year's assessment.*

TABEL 2 (NO. 6 – 9)

NO	ARAHAN *DIRECTIVE*	RENCANA TINDAK LANJUT *FOLLOW-UP PLAN*	KENDALA (BILA ADA) *ISSUES (IF ANY)*	OUTPUT	PIC / DIVISI *PIC / DIVISION*	REKOMENDASI DARI ASESMEN *RECOMMENDATIONS FROM THE ASSESSMENT*
6	Rencana investasi Tahun 2025 diimplementasikan dengan memperhatikan prinsip kehati-hatian, termasuk mengubur / memitigasi risiko yang ada. *The investment plan for 2025 should be implemented with prudence, including measuring / mitigating the existing risks.*	1. Rencana investasi di bulan Juli 2025 telah terlaksana sebesar Rp xx dengan atas program kerja sbb: a. Pengadaan kendaraan Toyota Alphard sebanyak 1 (unit) untuk disewakan b. ... 1. *The investment plan in July 2025 has been realised amounting to IDR xx with the following work programs:* a. *Procurement of 1 (one) Toyota Alphard vehicle for rental* b. ...	-	Biaya investasi awal cukup besar, integrasi sistem cukup lama, keterbatasan SDM dan dibutuhkan waktu operasional. *High initial investment cost, long system integration time, limited HR capacity and operational time required.*	SDM / TI HR / IT	Rekomendasi dari asesmen telah dilaksanakan agar menjadi perbaikan pada asesmen tahun berikutnya. *Recomemend plan for 2025 should have been implementation, including haesteen ang cekly the exscise risks.*
7	Direksi diminta untuk meningkatkan efisiensi biaya dan waktu yang selaras dengan induk. *The Board of Directors is requested to enhance cost and time operational efficiency, and data-driven decisions aligned with the parent company.*	*The digitalisation roadmap has been implemented in the form of ITMP 2025-2029, with the implementation of technology for AMS application [illegible] development and additional budgeting module on SAP to be carried out in the second semester of 2025.*	-	Efisiensi biaya dan waktu operasional, keputusan berbasis data yang selaras dengan induk. *Cost and operational time efficiency, data-driven decisions aligned with the parent company.*	SDM / TI HR / IT	Rekomendasi dari asesmen telah [illegible] agar menjadi perbaikan terbaik dimasa tahun berdangsa. *Rekomemend of KPI or SOP assessment hey berem operasning every month asesteen ang cekly the assessments*
8	Direksi diminta untuk meninjau kembali standardisasi proses bisnis kususnya di grup terutama pelayanan angkutan penumpang untuk dapat memberikan service excellance dan dapat memastikan penyerapan PSO. *The Board of Directors is requested to review the standardisation of PID group service business processes, especially passenger transportation services, to provide service excellence and ensure PSO absorption.*	1. Melaksanakan review untuk suplai alat dan bahan 2. Meningkatkan mutu layanan kualitas dan kuantitas bahan bahan yang disuplai 3. Melakukan quality control 1. *Conduct review for supplies* 2. *Improve the quality of service and the quantity and quality of supplied materials* 3. *Conduct quality control*	-	Tercapainya target KPI skor asesmen GCG dengan nilai 73. *Achievement of KPI assessment target on GCG score with a value of 73.*	Perbekalan & Perlengkapan (PZ) dan Jasa & Pemeliharaan (JP) *Supply & Equipment (PZ) and Services & Maintenance (SM)*	Tercapainya target KPI skor asesmen GCG dengan nilai 73. *Achievement of KPI assessment target on GCG score with a value of 73.*
9	Direksi diminta untuk melakukan cost reduction dengan memanfaatkan strategi partnership, namun perlu dengan kehati-hatian dalam mitra kerja dengan memperhatikan tata kelola aturan pengadaan barang dan jasa. *The Board of Directors is requested to conduct cost reduction by utilising partnership strategies, but it must be conducted prudently with business partners by paying attention to the procurement governance rules for goods and services.*	Telah dilakukan kerjasama pasokan langsung dengan melibatkan UMK dan KADIN Indonesia dalam upaya memberikan mutu bahan makanan terbaik dan memutus jalur distribusi yang panjang. *Direct supply collaboration has been carried out involving MSMEs and KADIN Indonesia in an effort to provide the best quality of food ingredients and shorten the distribution chain.*	Masih terbatas supplier di wilayah Indonesia Timur dengan harga sesuai kontrak sehingga harga pembelian masih lebih tinggi dibandingkan di Jawa. *Still limited suppliers in Eastern Indonesia region with contract prices, so the purchasing price is still higher compared to Java.*	Kontrak kerjasama untuk jaminan kesinambungan suplai dengan bahan terbaik dan mutu yang jelas dengan harga yang sesuai benchmark. *Cooperation contracts to ensure supply continuity of the best ingredients and quality in accordance with price provisions and benchmarks.*	Pengadaan *Procurement*	Rekomendasi untuk perpanjangan kesinambungan suplai dengan bahan terbaik yang sesuai benchmarks. *Cooperation contracts to ensure supply continuity of the best ingredients and quality in accordance with price provisions and benchmarks.*
13	Direksi agar melakukan penguatan komitmen terhadap aspek – aspek Good Corporate Governance (GCG), sehingga transparansi dan akuntabilitas dalam setiap aktivitas bisnis perusahaan dapat terus terjaga. *The Board of Directors is requested to strengthen commitment to the aspects of Good Corporate Governance (GCG) so that transparency and accountability in every business activity of the company can continue to be maintained.*	Setiap tahun perusahaan melaksanakan asesmen GCG untuk mengukur dan memastikan efektivitas praktik GCG. Adapun hasil dari asesmen tersebut adalah rekomendasi & AOI yang harus di tindaklanjuti. Atas dasar hasil tersebut, manajemen melaksanakan monitoring tindaklanjut AOI secara periodik untuk rekomendasi dan asesmen telah dijalankan agar menjadi perbaikan pada asesmen tahun berikutnya. *Every year, the company conducts GCG assessment to measure and ensure the effectiveness of GCG practices. The results of the assessment are recommendations & AOIs that must be followed up. Based on those results, management carries out periodic monitoring of AOI follow-up and the recommendations from the assessment. These improvements to serve as improvements for the next year's assessment.*	Monitoring di tiap unit kerja terkait membutuhkan lebih dari 1 kali. Sehingga diperlukan koordinasi ulang untuk penetapan tindak lanjut dan waktu pengerjaan. *Monitoring in each work unit requires more than once. Therefore, re-coordination is needed for determining follow-up actions and timelines.*	Tercapainya Target KPI skor asesmen GCG dengan nilai 73. *Achievement of KPI assessment target on GCG score with a value of 73.*	Keuangan (Finance) (Manrisk)	Tercapainya Target KPI skor asesmen GCG dengan nilai 73. *Achievement of KPI assessment target on GCG score with a value of 73.*

Catatan: RKAP = Rencana Kerja dan Anggaran Perusahaan

Note: RKAP = Company Work Plan and Budget

DEWAN KOMISARIS

Dewan Komisaris merupakan organ perusahaan yang bertugas melakukan pengawasan secara umum dan/atau khusus sesuai dengan Anggaran Dasar serta memberikan nasihat kepada Direksi dalam menjalankan pengelolaan perusahaan. Dalam menjalankan fungsinya, Dewan Komisaris berperan penting dalam memastikan bahwa perusahaan dikelola secara profesional, transparan, akuntabel, dan selaras dengan prinsip-prinsip *Good Corporate Governance (GCG)*. *(GRI 2-9, GRI 2-12 | ESG: Governance | ASEAN Corporate Governance Scorecard: Responsibilities of the Board)*

Pelaksanaan tugas pengawasan oleh Dewan Komisaris dilakukan secara independen dan berorientasi pada kepentingan terbaik perusahaan serta pemegang saham. Dewan Komisaris secara berkala melakukan evaluasi terhadap implementasi strategi perusahaan, pencapaian kinerja operasional dan keuangan, efektivitas pengendalian internal, manajemen risiko, hingga kepatuhan terhadap regulasi yang berlaku. Selain itu, Dewan Komisaris juga memberikan arahan strategis guna mendukung keberlanjutan usaha dan peningkatan nilai perusahaan dalam jangka panjang. *(GRI 2-13, GRI 2-16, GRI 2-25 | ESG: Governance | ASEAN CG Scorecard: Board Oversight)*

Board of Commissioners

The Board of Commissioners is a corporate organ responsible for conducting general and/or specific supervision in accordance with the Articles of Association and providing advice to the Board of Directors in managing the Company. In carrying out its duties, the Board of Commissioners plays an important role in ensuring that the Company is managed in a professional, transparent, accountable manner and in accordance with the principles of Good Corporate Governance (GCG).(GRI 2-9, GRI 2-12 | ESG: Governance | ASEAN Corporate Governance Scorecard: Responsibilities of the Board)

The supervisory function of the Board of Commissioners is performed independently and in the best interests of the Company and its Shareholders. The Board of Commissioners periodically evaluates the implementation of the Company's strategy, the achievement of operational and financial performance targets, the effectiveness of internal controls, risk management, and compliance with applicable regulations. In addition, the Board of Commissioners provides strategic direction to support business sustainability and enhance corporate value over the long term. (GRI 2-13, GRI 2-16, GRI 2-25 | ESG: Governance | ASEAN CG Scorecard: Board Oversight)

Dalam melaksanakan tugasnya, Dewan Komisaris menyelenggarakan rapat secara berkala baik secara internal maupun bersama Direksi untuk membahas perkembangan usaha, evaluasi kinerja, implementasi kebijakan strategis, serta tindak lanjut atas berbagai rekomendasi pengawasan. Mekanisme rapat dilaksanakan secara efektif dan terdokumentasi sebagai bentuk penerapan prinsip akuntabilitas dan transparansi dalam proses pengambilan keputusan perusahaan. *(GRI 2-11, GRI 2-12 | ESG: Governance | ASEAN CG Scorecard: Disclosure and Transparency)*

Dewan Komisaris juga memastikan bahwa penerapan tata kelola perusahaan berjalan secara konsisten melalui pengawasan terhadap implementasi Satuan Pengawas Intern, manajemen risiko, kepatuhan, serta budaya etika perusahaan. Dalam mendukung efektivitas pelaksanaan tugasnya, Dewan Komisaris dapat dibantu oleh komite-komite penunjang seperti Komite Audit dan Komite Kebijakan Risiko sesuai kebutuhan perusahaan. *(GRI 205-2, GRI 2-27 | ESG: Governance | ASEAN CG Scorecard: Board Committees)*

Sebagai bagian dari komitmen terhadap peningkatan kualitas tata kelola, Dewan Komisaris senantiasa mendorong penguatan budaya integritas, profesionalisme, dan keberlanjutan di seluruh lini organisasi guna menciptakan perusahaan yang adaptif, berdaya saing, dan mampu memberikan nilai tambah bagi seluruh pemangku kepentingan. *(GRI 2-22, GRI 404-2 | ESG: Governance & Sustainability | ASEAN CG Scorecard: Corporate Governance Culture)*

“Dewan Komisaris berperan sebagai penjaga arah dan integritas perusahaan dalam memastikan tata kelola yang sehat, transparan, dan berkelanjutan.”

Komposisi Dewan Komisaris

Berdasarkan Keputusan Direksi PT Pelayaran Nasional Indonesia (Persero) selaku Rapat Umum Pemegang Saham (RUPS) PT Pelita Indonesia Djaya mengenai Pengalihan Tugas dan Pengangkatan Anggota Dewan Komisaris PT Pelita Indonesia Djaya, perusahaan telah menetapkan susunan Dewan Komisaris yang bertugas menjalankan fungsi pengawasan dan pemberian nasihat kepada Direksi sesuai dengan prinsip-prinsip *Good Corporate Governance (GCG)*.

Penetapan susunan Dewan Komisaris tersebut dilakukan untuk memastikan efektivitas

In carrying out its responsibilities, the Board of Commissioners convenes regular meetings, both internally and jointly with the Board of Directors, to discuss business developments, performance evaluations, the implementation of strategic policies, and follow-up actions on supervisory recommendations. These meetings are conducted effectively and properly documented as part of the implementation of accountability and transparency principles in the Company's decision-making process. (GRI 2-11, GRI 2-12 | ESG: Governance | ASEAN CG Scorecard: Disclosure and Transparency)

The Board of Commissioners also ensures the consistent implementation of corporate governance through oversight of the Internal Audit Function, risk management, compliance, and the Company's ethical culture. To support the effective execution of its duties, the Board of Commissioners may be assisted by supporting committees, such as the Audit Committee and the Risk Policy Committee, in accordance with the Company's requirements. (GRI 205-2, GRI 2-27 | ESG: Governance | ASEAN CG Scorecard: Board Committees)

As part of its commitment to enhancing governance quality, the Board of Commissioners continuously promotes a culture of integrity, professionalism, and sustainability throughout the organisation in order to create an adaptive and competitive company capable of delivering added value to all stakeholders. (GRI 2-22, GRI 404-2 | ESG: Governance & Sustainability | ASEAN CG Scorecard: Corporate Governance Culture)

"The Board of Commissioners serves as the guardian of the Company's direction and integrity, ensuring sound, transparent, and sustainable corporate governance."

Composition of the Board of Commissioners

Based on the Resolution of the Board of Directors of PT Pelayaran Nasional Indonesia (Persero), acting as the General Meeting of Shareholders (GMS) of PT Pelita Indonesia Djaya, concerning the Reassignment of Duties and Appointment of Members of the Board of Commissioners of PT Pelita Indonesia Djaya, the Company has established the composition of the Board of Commissioners responsible for carrying out supervisory functions and providing advice to the Board of Directors in accordance with the principles of Good Corporate Governance (GCG).

The establishment of the composition of the Board of Commissioners is intended to ensure effective

pengawasan, penguatan tata kelola perusahaan, serta mendukung pencapaian strategi bisnis dan keberlanjutan perusahaan. *(GRI 2-9, GRI 2-10 | ESG: Governance | ASEAN Corporate Governance Scorecard: Board Structure and Composition)*

oversight, strengthen corporate governance, and support the achievement of the Company's business strategy and sustainability objectives. (GRI 2-9, GRI 2-10 | ESG: Governance | ASEAN Corporate Governance Scorecard: Board Structure and Composition)

Adapun susunan Dewan Komisaris PT Pelita Indonesia Djaya pada saat ini adalah sebagai berikut:

The current composition of the Board of Commissioners of PT Pelita Indonesia Djaya is as follows:

Susunan Dewan Komisaris dan Komite

Composition of the Board of Commissioners and Committees

Berdasarkan Keputusan Direksi PT Pelayaran Nasional Indonesia (Persero) selaku Rapat Umum Pemegang Saham (RUPS) PT Pelita Indonesia Djaya tentang Pengalihan Tugas dan Pengangkatan Anggota-anggota Dewan Komisaris PT Pelita Indonesia Djaya, maka susunan Dewan Komisaris pada saat ini adalah sebagai berikut:

Based on the Resolution of the Board of Directors of PT Pelayaran Nasional Indonesia (Persero), acting as the General Meeting of Shareholders (GMS) of PT Pelita Indonesia Djaya, concerning the Reassignment of Duties and Appointment of Members of the Board of Commissioners of PT Pelita Indonesia Djaya, the current composition of the Board of Commissioners is as follows:

Dewan Komisaris PT Pelita Indonesia Djaya / *Board of Commissioners of PT Pelita Indonesia Djaya*

NO.	NAMA / *Name*	JABATAN / *Position*	DASAR PENGANGKATAN / *Basis of Appointment*	MASA JABATAN / *Term of Office*
1	**MARDIYANTO**	Komisaris Utama / *President Commissioner*	Akta Notaris Ida Adiningsih, SH. Nomor 06 Tanggal 20 November 2023 / *Notarial Deed of Ida Adiningsih, SH. Number 06 Dated November 20, 2023*	Masih menjabat. / *Incumbent*
2	**YONI AGUNG TRIHARTO**	Komisaris Independen / *Independent Commissioner*	Akta Notaris Ida Adiningsih, S.H. Nomor 12 Tanggal 24 Oktober 2025. / *Notarial Deed of Ida Adiningsih, S.H. Number 12 Dated October 24, 2025.*	Masih menjabat. / *Incumbent*
3	**SOSIALISMAN HIDAYAT HASIBUAN**	Komisaris Independen / *Independent Commissioner*	Akta Notaris Ida Adiningsih, S.H. Nomor 8 Tanggal 18 November 2024. / *Notarial Deed of Ida Adiningsih, S.H. Number 8 Dated November 18, 2024.*	Mengundurkan diri pada 29 Desember 2025 / *Resigned on December 29, 2025*

Jenis Keputusan yang Memerlukan Persetujuan Dewan Komisaris

Sesuai dengan Anggaran Dasar Perusahaan dan ketentuan tata kelola yang berlaku, Direksi wajib memperoleh persetujuan Dewan Komisaris sebelum mengambil keputusan atas tindakan-tindakan tertentu yang bersifat strategis dan material. Keputusan tersebut antara lain meliputi penyusunan dan perubahan Rencana Kerja dan Anggaran Perusahaan (RKAP), pengadaan investasi atau divestasi yang melebihi batas kewenangan Direksi, pengalihan atau pembebanan aset Perusahaan, kerja sama strategis yang berdampak signifikan terhadap kegiatan usaha, pengajuan pinjaman atau pemberian jaminan yang nilainya material, pembentukan atau pembubaran entitas anak maupun unit usaha tertentu, serta tindakan korporasi lainnya sebagaimana diatur dalam Anggaran Dasar dan peraturan perundang-undangan yang berlaku.

Types of Decisions Requiring Approval from the Board of Commissioners

In accordance with the Company's Articles of Association and the applicable governance provisions, the Board of Directors is required to obtain approval from the Board of Commissioners before making decisions on certain strategic and material actions.

Such decisions include, among others, the preparation and amendment of the Company's Work Plan and Budget (RKAP), investments or divestments exceeding the authority limits of the Board of Directors, transfer or encumbrance of the Company's assets, strategic partnerships that have a significant impact on business activities, applications for loans or provision of guarantees with material value, establishment or dissolution of subsidiaries or certain business units, as well as other corporate actions as stipulated in the Articles of Association and prevailing laws and regulations.

Pembagian Tugas Dewan Komisaris

Pembagian tugas Dewan Komisaris dilaksanakan secara terstruktur sesuai dengan kompetensi, pengalaman, dan kebutuhan strategis perusahaan guna memastikan efektivitas fungsi pengawasan dan pemberian nasihat kepada Direksi. Masing-masing anggota Dewan Komisaris memiliki peran dalam melakukan pengawasan terhadap aspek operasional, keuangan, manajemen risiko, kepatuhan, serta implementasi tata kelola perusahaan yang baik. Pembagian tugas tersebut bertujuan untuk mendukung terciptanya pengawasan yang lebih fokus, efektif, dan selaras dengan arah strategis perusahaan. *(GRI 2-9, GRI 2-12 | ESG: Governance | ASEAN Corporate Governance Scorecard: Board Structure and Responsibilities)*

Division of Duties of the Board of Commissioners

The division of duties within the Board of Commissioners is structured in accordance with the competencies, experience, and strategic needs of the Company to ensure the effective execution of its supervisory and advisory functions to the Board of Directors. Each member of the Board of Commissioners is assigned responsibilities for overseeing operational, financial, risk management, compliance, and Good Corporate Governance (GCG) implementation aspects. This division of responsibilities is intended to support more focused and effective oversight that is aligned with the Company's strategic direction. (GRI 2-9, GRI 2-12 | ESG: Governance | ASEAN Corporate Governance Scorecard: Board Structure and Responsibilities)

NAMA / *Name*	JABATAN / *Position*	TUGAS / *Job*
MARDIYANTO	Komisaris Utama / *President Commissioner*	Mengkoordinasikan semua pelaksanaan tugas kegiatan pengawasan Dewan Komisaris serta memberikan arahan kepada Direksi mengenai pengurusan usaha perusahaan bidang: / *Coordinate all supervisory duties of the Board of Commissioners and provide direction to the Board of Directors regarding the company's business management in the following areas:* • Strategis dan GCG / *Strategy and GCG* • Pengelolaan Anak Perusahaan dan SBU / *Subsidiary and SBU Management* • Pengadaan dan Pergudangan / *Procurement and Warehousing* • Transformasi Perusahaan / *Corporate Transformation* • Organisasi dan SDM / *Organization and Human Resources*
YONI AGUNG TRIHARTO	Komisaris Independen / *Independent Commissioner*	Melaksanakan tugas pengawasan dan memberikan arahan kepada Direksi mengenai pengurusan usaha perusahaan bidang: / *Carrying out supervisory duties and providing direction to the Board of Directors regarding the company's business management in the following areas:* • Pengawasan Internal / *Internal Supervision* • Akuntansi dan Keuangan / *Accounting and Finance* • Investasi dan Anggaran / *Investment and Budgeting* • Operasional dan Komersial / *Operations and Commerce*

Rapat Dewan Komisaris

Dalam menjalankan tugas dan tanggung jawabnya, Dewan Komisaris menyelenggarakan rapat secara berkala baik secara internal maupun bersama Direksi untuk membahas evaluasi kinerja perusahaan, perkembangan usaha, tindak lanjut hasil pengawasan, serta berbagai agenda strategis perusahaan. Pelaksanaan rapat dilakukan secara profesional, efektif, dan terdokumentasi dengan baik sebagai bentuk penerapan prinsip transparansi, akuntabilitas, dan pengambilan keputusan yang objektif dalam mendukung penerapan *Good Corporate Governance (GCG)*.
(GRI 2-13, GRI 2-16 | ESG: Governance | ASEAN Corporate Governance Scorecard: Board Meetings and Transparency)

Meetings of the Board of Commissioners

In carrying out its duties and responsibilities, the Board of Commissioners convenes meetings on a regular basis, both internally and jointly with the Board of Directors, to discuss the evaluation of the Company's performance, business developments, follow-up actions on supervisory findings, as well as various strategic corporate matters. These meetings are conducted in a professional and effective manner and are properly documented as part of the implementation of the principles of transparency, accountability, and objective decision-making in support of Good Corporate Governance (GCG).
(GRI 2-13, GRI 2-16 | ESG: Governance | ASEAN Corporate Governance Scorecard: Board Meetings and Transparency)

NO.	REALISASI AGENDA RAPAT DEWAN KOMISARIS DAN DIREKSI PT PID TAHUN 2025 / *Implementation of the 2025 PT PID Board of Commissioners and Directors Meeting Agenda*		ABSENSI KEHADIRAN DEKOM / *Dekom Attendance Absence*		
	TANGGAL / *Date*	AGENDA RAPAT / *Meeting Agenda*	KOMUT / *PresCom*	KOM / *Com*	KOM / *Com*
1.	25 Januari 2025 *January 25, 2025*	1. Pembahasan Laporan Manajemen Kinerja Bulan Desember 2025 2. Tindak lanjut arahan Dekom bulan November 2024 / *Discussion of the December 2025 Performance Management Report. 2. Follow-up to the Board of Commissioners' directives for November 2024* 3. Lain-lain / *Other matters.*	√	√	√
2.	13 Februari 2025	1. *Monitoring* dan Evaluasi Pencapaian Kinerja PT Pelita Indonesia Djaya bulan Januari 2025 / *Monitoring and Evaluation of PT Pelita Indonesia Djaya's Performance Achievements in January 2025* 2. Kebijakan dan Program Kerja Manajemen SDM PT Pelita Indonesia Djaya / *HR Management Policies and Work Programs of PT Pelita Indonesia Djaya* 3. Tindak Lanjut Arahan Dewan Komisaris Atas Pencapaian Kinerja PT Pelita Indonesia Djaya bulan Desember 2024 / *Follow-up to the Board of Commissioners' Directives on PT Pelita Indonesia Djaya's Performance Achievements in December 2024* 4. Lain-lain. / *Miscellaneous.*	√	√	√
3.	13 Maret 2024	1. *Monitoring* dan Evaluasi Pencapaian Kinerja PT Pelita Indonesia Djaya bulan Februari 2025. / *Monitoring and Evaluation of PT Pelita Indonesia Djaya's Performance Achievements in February 2025.* 2. Kebijakan dan Program Kerja Manajemen SDM PT Pelita Indonesia Djaya. / *HR Management Policies and Work Programs of PT Pelita Indonesia Djaya.* 3. Tindak Lanjut Arahan Dewan Komisaris Atas Pencapaian Kinerja PT Pelita Indonesia Djaya bulan Januari 2025. / *Follow-up to the Board of Commissioners' Directives on PT Pelita Indonesia Djaya's Performance Achievements in January 2025.* 4. Lain-lain. / *Miscellaneous.*	√	√	√

NO.	REALISASI AGENDA RAPAT DEWAN KOMISARIS DAN DIREKSI PT PID TAHUN 2025 / *Implementation of the 2025 PT PID Board of Commissioners and Directors Meeting Agenda*		ABSENSI KEHADIRAN DEKOM *Dekom Attendance Absence*		
	TANGGAL / *Date*	AGENDA RAPAT / *Meeting Agenda*	KOMUT / *PresCom*	KOM / *Com*	KOM / *Com*
4.	22 April 2024	1. *Monitoring* dan Evaluasi Pencapaian Kinerja PT Pelita Indonesia Djaya Triwulan I 2025. / *Monitoring and Evaluation of PT Pelita Indonesia Djaya's Performance Achievements in the First Quarter of 2025.* 2. Evaluasi Progres Audit Laporan Keuangan Tahun Buku 2024 oleh Kantor Akuntan Publik / *Evaluation of the Progress of the 2024 Financial Statement Audit by a Public Accounting Firm.* 3. Tindak Lanjut Arahan Dewan Komisaris Atas Pencapaian Kinerja PT Pelita Indonesia Djaya bulan Februari 2025. / *Follow-up on the Board of Commissioners' Directives on PT Pelita Indonesia Djaya's Performance Achievements in February 2025.* 4. Lain-lain. / *Miscellaneous.*	√	√	√
5.	21 Mei 2025	1. *Monitoring* dan Evaluasi Pencapaian Kinerja Bulan April 2025 PT Pelita Indonesia Djaya / *Monitoring and Evaluation of PT Pelita Indonesia Djaya's April 2025 Performance Achievements* 2. Tindak Lanjut Arahan Dewan Komisaris Atas Pencapaian Kinerja PT Pelita Indonesia Djaya bulan Maret 2025. / *Follow-up to the Board of Commissioners' Directives on PT Pelita Indonesia Djaya's March 2025 Performance Achievements.* 3. Lain-lain. / *Miscellaneous.*	√	izin	√
6.	13 Juni 2025	1. *Monitoring* dan Evaluasi Pencapaian Kinerja Bulan Mei 2025 PT Pelita Indonesia Djaya / *Monitoring and Evaluation of PT Pelita Indonesia Djaya's May 2025 Performance Achievements* 2. Tindak Lanjut Arahan Dewan Komisaris Atas Pencapaian Kinerja PT Pelita Indonesia Djaya bulan April 2025. / *Follow-up to the Board of Commissioners' Directives on PT Pelita Indonesia Djaya's April 2025 Performance Achievements.* 3. Lain-lain. / *Miscellaneous.*	√	√	√
7.	21 Agustus 2025	1. Pembahasan Laporan Manajemen Kinerja Bulan Juli 2025 / *Discussion of the July 2025 Performance Management Report* 2. Tindak lanjut Arahan Dewan Komisaris atas pencapaian Kinerja PT Pelita Indonesia Djaya bulan Juni 2025 / *Follow-up to the Board of Commissioners' Directives on PT Pelita Indonesia Djaya's Performance Achievements in June 2025*	√	√	√
8.	15 September 2025	1. Pembahasan Laporan Manajemen Kinerja BulanAgustus 2025 / *Discussion of the August 2025 Performance Management Report* 2. Tindak lanjut Arahan Dewan Komisaris atas pencapaian Kinerja PT Pelita Indonesia Djaya bulan Juni 2025 / *Follow-up to the Board of Commissioners' Directives regarding PT Pelita Indonesia Djaya's Performance Achievements in June 2025*	√	√	√
9.	23 Oktober 2025	1. Pembahasan Laporan Manajemen Kinerja Bulan September 2025 / *Discussion of the September 2025 Performance Management Report* 2. Tindak lanjut Arahan Dewan Komisaris atas pencapaian Kinerja PT Pelita Indonesia Djaya bulan Agustus 2025 / *Follow-up of the Board of Commissioners' Directions on the Performance Achievements of PT Pelita Indonesia Djaya in August 2025*	√	√	√
10.	20 November 2025	1. Pembahasan Laporan Manajemen Kinerja Bulan Oktober 2025 2. Tindak Lanjut Arahan Dekom Bulan September 2025 / *Discussion of the October 2025 Performance Management Report. 2. Follow-up to the Board of Commissioners' Directives for September 2025.* 3. Lain-lain / *Miscellaneous*	√	√	√
11.	18 Desember 2025	1. Monitoring dan Evaluasi Pencapaian Kinerja Bulan November 2025 PT Pelita Indonesia Djaya / *Monitoring and Evaluation of PT Pelita Indonesia Djaya's November 2025 Performance Achievements* 2. Tindak Lanjut Arahan Dewan Komisaris Atas Pencapaian Kinerja PT Pelita Indonesia Djaya bulan Oktober 2025. / *Follow-up to the Board of Commissioners' Directives on PT Pelita Indonesia Djaya's October 2025 Performance Achievements.*	√	√	√

NO.	REALISASI AGENDA RAPAT INTERNAL DEWAN KOMISARIS PT PID TAHUN 2025 / *Implementation of the 2025 PT PID Board of Commissioners Internal Meeting Agenda*		ABSENSI KEHADIRAN DEKOM *Dekom Attendance Absence*		
	TANGGAL / *Date*	AGENDA RAPAT / *Meeting Agenda*	KOMUT / *PresCom*	KOM / *Com*	KOM / *Com*
1.	23 Januari 2025	*Monitoring* dan Evaluasi Pencapaian Kinerja PT Pelita Indonesia Djaya Bulan Desember 2024 / *Monitoring and Evaluation of PT Pelita Indonesia Djaya's Performance Achievements in December 2024*	√	√	√
2.	13 Februari 2025	*Monitoring* dan Evaluasi Pencapaian Kinerja PT Pelita Indonesia Djaya Bulan Januari 2025 / *Monitoring and Evaluation of PT Pelita Indonesia Djaya's Performance Achievements in January 2025*	√	√	√
3.	13 Maret 2024	*Monitoring* dan Evaluasi Pencapaian Kinerja PT Pelita Indonesia Djaya Bulan Februari 2025 / *Monitoring and Evaluation of PT Pelita Indonesia Djaya's Performance Achievements in February 2025*	√	√	√
4.	22 April 2025	*Monitoring* dan Evaluasi Pencapaian Kinerja PT Pelita Indonesia DjayaTriwulan I 2025 / *Monitoring and Evaluation of PT Pelita Indonesia Djaya's Performance Achievements for the First Quarter of 2025*	√	Izin	√
5.	22 Mei 2025	*Monitoring* dan Evaluasi Pencapaian Kinerja PT Pelita Indonesia Djaya Bulan April 2025 / *Monitoring and Evaluation of PT Pelita Indonesia Djaya's Performance Achievements in April 2025*	√	√	√
6.	13 Juni 2025	*Monitoring* dan Evaluasi Pencapaian Kinerja PT Pelita Indonesia Djaya Bulan Mei 2025 / *Monitoring and Evaluation of PT Pelita Indonesia Djaya's Performance Achievements in May 2025*	√	√	√
7.	17 Juki 2025	*Monitoring* dan Evaluasi Pencapaian Kinerja PT Pelita Indonesia Djaya Bulan Juni 2025 / *Monitoring and Evaluation of PT Pelita Indonesia Djaya's Performance Achievements in June 2025*	√	√	√
8.	21 Agustus 2025	*Monitoring* dan Evaluasi Pencapaian Kinerja PT Pelita Indonesia Djaya Bulan Juli 2025 / *Monitoring and Evaluation of PT Pelita Indonesia Djaya's Performance Achievements in July 2025*	√	√	√
9.	23 Oktober 2025	*Monitoring* dan Evaluasi Pencapaian Kinerja PT Pelita Indonesia Djaya Bulan September 2025 / *Monitoring and Evaluation of PT Pelita Indonesia Djaya's Performance Achievements in September 2025*	√	√	√
10.	15 September 2025	*Monitoring* dan Evaluasi Pencapaian Kinerja PT Pelita Indonesia Djaya Bulan Agustus 2025 / *Monitoring and Evaluation of PT Pelita Indonesia Djaya's Performance Achievements in August 2025*	√	√	√
11.	20 November 2025	*Monitoring* dan Evaluasi Pencapaian Kinerja PT Pelita Indonesia Djaya Bulan Oktober 2025 / *Monitoring and Evaluation of PT Pelita Indonesia Djaya's Performance Achievements in October 2025*	√	√	√
12.	18 Desember 2025	*Monitoring* dan Evaluasi Pencapaian Kinerja PT Pelita Indonesia Djaya Bulan November 2025 / *Monitoring and Evaluation of PT Pelita Indonesia Djaya's Performance Achievements in November 2025*	√	√	√

NO.	REALISASI AGENDA RAPAT DIREKSI PT PID TAHUN 2025 / *Realization of the 2025 PT PID Board of Directors Meeting Agenda*		ABSENSI KEHADIRAN DIREKSI *Board Of Directors' Attendance Absence*		
	TANGGAL / *Date*	PERIHAL / *Regarding*	DU	DK	DO
1.	20/01/2025	Laporan Manajemen PT PID / *PT PID Management Report*	√	√	√
2.	23/01/2025	Rapat Gabungan BOD BOC - Laporan Manajemen Bulan Desember 2024 / *Joint Meeting of the Board of Directors and Board of Commissioners - Management Report December 2024*	√	√	√
3.	30/01/2025	RUPS RKAP PT PID Tahun 2025 / *AGMS - RKAP PT PID 2025*	√	√	√
4.	10/02/2025	Laporan Manajemen bulan Januari 2025 / *Management Report January 2025*	√	√	√
5.	13/02/2025	Rapat Gabungan BOD BOC - Laporan Manajemen Bulan Januari 2025 / *Joint Meeting of the Board of Directors and Board of Commissioners - Management Report January 2025*	√	√	√
6.	12/03/2025	Laporan Manajemen bulan Februari 2025 / *Management Report February 2025*	√	√	√
7.	13/03/2025	Rapat Gabungan BOD BOC - Laporan Manajemen bulan Februari 2025 / *Joint Meeting of the Board of Directors and Board of Commissioners - Management Report February 2025*	√	√	√
8.	17/04/2025	Laporan Manajemen Triwulan I 2025 / *Management Report Quarter I 2025*	√	√	√

NO.	REALISASI AGENDA RAPAT DIREKSI PT PID TAHUN 2025 / *Realization of the 2025 PT PID Board of Directors Meeting Agenda*		ABSENSI KEHADIRAN DIREKSI *Board Of Directors' Attendance Absence*		
	TANGGAL / *Date*	PERIHAL / *Regarding*	DU	DK	DO
9.	22/04/2025	Rapat Gabungan BOD BOC - Laporan Manajemen Triwulan I 2025 / *oint Meeting of the Board of Directors and Board of Commissioners - Management Report Quarter I 2025*	√	√	√
10.	19/05/2025	Laporan Manajemen bulan April 2025 / *Management Report April 2025*	√	√	-
11.	22/05/2025	Rapat Gabungan BOD BOC - Laporan Manajemen bulan April 2025 / *Joint Meeting of the Board of Directors and Board of Commissioners - Management Report April 2025*	√	√	-
12.	12/06/2025	Laporan Manajemen bulan Mei 2025 / *Management Report May 2025*	√	√	-
13.	13/06/2025	Rapat Gabungan BOD BOC - Laporan Manajemen bulan Mei 2025 / *Joint Meeting of the Board of Directors and Board of Commissioners - Management Report May 2025*	√	√	-
14.	30/06/2025	RUPS Laporan Manajemen PT PID Tahun 2024 / *AGMS - Management Report PT PID 2024*	√	√	√
15.	14/07/2025	Laporan Manajemen Semester I Tahun 2025 / *Management Report Semester I 2025*	√	√	√
16.	17/07/2025	Rapat Gabungan BOD BOC - Laporan Manajemen Semester I 2025 / *Joint Meeting of the Board of Directors and Board of Commissioners - Management Report for Semester I 2025*	√	√	√
17.	12/08/2025	Implementasi Rapat Pimpinan PT PELNI (Persero) / *Implementation of the PT PELNI (Persero) Leadership Meeting*	√	√	√
18.	12/08/2025	Laporan Manajemen bulan Juli 2025 / *Management Report for July 2025*	√	√	√
19.	21/08/2025	Rapat Gabungan BOD BOC - Laporan Manajemen bulan Juli 2025 / *Joint Meeting of the Board of Directors and Board of Commissioners - Management Report for July 2025*	√	√	√
20.	04/09/2025	Program Strategis RKAP 2026 / *2026 Strategic Program for the RKAP (Work Plan and Budget)*	√	√	√
21.	07/09/2025	Program Kerja dan Anggaran RKAP PT PID Tahun 2026 / *2026 Work Program and Budget for PT PID (Persero)*	√	√	√
22.	10/09/2025	Laporan Manajemen bulan Agustus 2025 / *August 2025 Management Report*	√	√	√
23.	15/09/2025	Rapat Gabungan BOD BOC - Laporan Manajemen bulan Agustus 2025 / *Joint Meeting of the Board of Directors and Board of Commissioners - Management Report for August 2025*	√	√	√
24.	24/09/2025	Rapat Komite Kapital dan Anak Perusahaan PT PELNI (Persero) untuk PT PID Grup / *Capital and Subsidiary Committee Meeting of PT PELNI (Persero) for the PT PID Group*	√	√	√
25.	09/10/2025	Laporan Manajemen Triwulan III Tahun 2025 / *Management Report for Quarter III 2025*	√	√	√
26.	23/10/2025	Rapat Gabungan BOD BOC - Laporan Manajemen Triwulan III 2025 / *Joint Meeting of the Board of Directors and Board of Commissioners - Management Report for Quarter III 2025*	√	√	√
27.	14/11/2025	Laporan Manajemen bulan Oktober 2025 / *October 2025 Management Report*	√	√	√
28.	20/11/2025	Rapat Gabungan BOD BOC - Laporan Manajemen Oktober 2025 / *Joint Meeting of the Board of Directors and Board of Commissioners - Management Report for October 2025*	√	√	√
29.	05/12/2025	Peak Season dan Masa Natal & Tahun Baru 2026 / *Peak Season and Christmas & New Year 2026*	√	√	√
30.	10/12/2025	Rapat Pimpinan Bulanan PT PELNI (Persero) / *Monthly Leadership Meeting of PT PELNI (Persero)*	√	√	√
31.	11/12/2025	Laporan Manajemen bulan November 2025 / *Management Report for November 2025*	√	√	√
32.	18/12/2025	Rapat Gabungan BOD BOC - Laporan Manajemen November 2025 / *BOC BOD Joint Meeting - Management Report November 2025*	√	√	√
33.	15/01/2026	Laporan Manajemen Unaudited Tahun 2025 / *Unaudited Management Report 2025*	√	√	√
34.	21/01/2026	Rapat Gabungan BOD BOC - Laporan Manajemen Unaudited Tahun 2025 / *BOD BOC Joint Meeting - Unaudited Management Report 2025*	√	√	√

Pengembangan Kompetensi untuk Dewan Komisaris

Sesuai dengan ketentuan yang tercantum dalam Piagam Dewan Komisaris, peningkatan kompetensi melalui program pendidikan dan pelatihan merupakan bagian penting dalam mendukung efektivitas pelaksanaan tugas pengawasan dan pemberian nasihat kepada Direksi. Pengembangan kompetensi dilakukan secara berkelanjutan guna meningkatkan wawasan, pemahaman terhadap perkembangan regulasi, dinamika industri, penerapan tata kelola perusahaan, manajemen risiko, serta isu keberlanjutan yang relevan dengan kegiatan usaha perusahaan.

Pada tahun 2025, perusahaan merencanakan pelaksanaan program pendidikan dan pelatihan bagi Dewan Komisaris sebagai upaya memperkuat kapasitas dan kualitas pengawasan perusahaan. Selain mengikuti program pengembangan kompetensi, anggota Dewan Komisaris juga aktif berkontribusi sebagai pembicara dalam berbagai seminar dan pelatihan, yang mencerminkan pengalaman, kapabilitas, serta peran aktif Dewan Komisaris dalam mendukung pengembangan tata kelola dan praktik bisnis yang profesional. *(GRI 2-17, GRI 404-1, GRI 404-2 | ESG: Governance & Human Capital | ASEAN Corporate Governance Scorecard: Board Development and Training)*

Penilaian Kinerja Dewan Komisaris dan Direksi

Perusahaan menerapkan mekanisme penilaian kinerja *(self-assessment)* secara berkala sebagai bagian dari upaya penguatan implementasi *Good Corporate Governance (GCG)*. Penilaian tersebut dilaksanakan berdasarkan serangkaian ketentuan, parameter, dan kriteria terkait tugas, tanggung jawab, serta kompetensi yang disusun oleh Komite Nominasi dan Remunerasi dan telah memperoleh persetujuan Dewan Komisaris. Proses self-assessment dilakukan terhadap kinerja kolektif maupun individual Dewan Komisaris dan Direksi guna memastikan efektivitas pelaksanaan fungsi pengawasan, pengelolaan perusahaan, serta pencapaian tujuan strategis perusahaan secara berkelanjutan. *(GRI 2-18, GRI 2-19 | ESG: Governance | ASEAN Corporate Governance Scorecard: Board Performance Evaluation)*

Penilaian kinerja Dewan Komisaris dilakukan oleh Pemegang Saham melalui mekanisme Rapat Umum Pemegang Saham (RUPS) dengan mengacu pada pelaksanaan tugas pengawasan dan pemberian nasihat selama tahun buku

Competency Development for the Board of Commissioners

In accordance with the provisions set out in the Board of Commissioners Charter, competency development through education and training programmes constitutes an important element in supporting the effective execution of the Board's supervisory and advisory functions to the Board of Directors. Competency development is carried out on a continuous basis to enhance knowledge and understanding of regulatory developments, industry dynamics, corporate governance practices, risk management, and sustainability issues relevant to the Company's business activities.

In 2025, the Company planned to implement education and training programmes for the Board of Commissioners as part of its efforts to strengthen the Board's capacity and the quality of corporate oversight. In addition to participating in competency development programmes, members of the Board of Commissioners actively contributed as speakers at various seminars and training programmes, reflecting their experience, capabilities, and active role in supporting the advancement of governance practices and professional business conduct.
(GRI 2-17, GRI 404-1, GRI 404-2 | ESG: Governance & Human Capital | ASEAN Corporate Governance Scorecard: Board Development and Training)

Performance Evaluation of the Board of Commissioners and the Board of Directors

The Company implements a periodic self-assessment mechanism as part of its efforts to strengthen the implementation of Good Corporate Governance (GCG). The assessment is conducted based on a set of provisions, parameters, and criteria relating to duties, responsibilities, and competencies established by the Nomination and Remuneration Committee and approved by the Board of Commissioners. The self-assessment process covers both the collective and individual performance of the Board of Commissioners and the Board of Directors to ensure the effectiveness of supervisory and management functions, as well as the sustainable achievement of the Company's strategic objectives.
(GRI 2-18, GRI 2-19 | ESG: Governance | ASEAN Corporate Governance Scorecard: Board Performance Evaluation)

The performance of the Board of Commissioners is evaluated by the Shareholders through the General Meeting of Shareholders (GMS) mechanism, based on the execution of its supervisory and advisory duties during the 2025 financial year. Meanwhile, the performance of the Board of Directors is assessed

2025. Sementara itu, penilaian terhadap Direksi dilakukan berdasarkan tingkat pencapaian target perusahaan, efektivitas implementasi strategi bisnis, serta kompetensi masing-masing anggota Direksi dalam menjalankan fungsi pengelolaan perusahaan. Mekanisme evaluasi ini menjadi bagian dari komitmen perusahaan dalam menjaga akuntabilitas, profesionalisme, dan peningkatan kualitas tata kelola perusahaan secara berkelanjutan. *(GRI 2-9, GRI 2-20 | ESG: Governance | ASEAN Corporate Governance Scorecard: Accountability and Board Effectiveness)*

Prosedur Pelaksanaan Penilaian Kinerja

Pelaksanaan penilaian kinerja Dewan Komisaris dan Direksi dilakukan sebagai bagian dari penerapan prinsip akuntabilitas dan evaluasi berkelanjutan dalam tata kelola perusahaan. Proses penilaian dilaksanakan melalui mekanisme Rapat Umum Pemegang Saham (RUPS), di mana pemegang saham melakukan evaluasi terhadap pelaksanaan tugas dan tanggung jawab Dewan Komisaris serta Direksi selama tahun buku berjalan.

Khusus untuk Direksi, penilaian dilakukan secara langsung oleh Pemegang Saham dan Dewan Komisaris berdasarkan parameter kinerja yang telah ditetapkan perusahaan. Mekanisme ini bertujuan untuk memastikan bahwa pengelolaan perusahaan berjalan secara efektif, profesional, dan selaras dengan strategi bisnis serta prinsip *Good Corporate Governance (GCG). (GRI 2-18, GRI 2-19 | ESG: Governance | ASEAN Corporate Governance Scorecard: Board Performance Evaluation)*

Kriteria Penilaian Kinerja

Kriteria penilaian kinerja Dewan Komisaris difokuskan pada efektivitas pelaksanaan fungsi pengawasan dan pemberian nasihat kepada Direksi, termasuk implementasi *Good Corporate Governance (GCG)*, keselarasan pelaksanaan tugas dengan visi dan misi perusahaan, serta evaluasi atas pencapaian target dan realisasi kinerja perusahaan selama tahun buku berjalan. Penilaian tersebut dilakukan untuk memastikan Dewan Komisaris mampu menjalankan fungsi pengawasan secara optimal dan memberikan kontribusi strategis terhadap keberlanjutan perusahaan. *(GRI 2-12, GRI 2-18 | ESG: Governance | ASEAN CG Scorecard: Board Responsibilities)*

Sementara itu, penilaian kinerja Direksi dilakukan secara lebih komprehensif dengan

based on the achievement of corporate targets, the effectiveness of business strategy implementation, and the competencies demonstrated by each member of the Board of Directors in carrying out the management of the Company. This evaluation mechanism forms part of the Company's commitment to maintaining accountability, professionalism, and the continuous enhancement of corporate governance quality.
(GRI 2-9, GRI 2-20 | ESG: Governance | ASEAN Corporate Governance Scorecard: Accountability and Board Effectiveness)

Performance Evaluation Procedures

The performance evaluation of the Board of Commissioners and the Board of Directors is conducted as part of the implementation of accountability principles and continuous evaluation within the corporate governance framework. The evaluation process is carried out through the General Meeting of Shareholders (GMS), during which Shareholders assess the performance of the Board of Commissioners and the Board of Directors in carrying out their duties and responsibilities throughout the financial year.

Specifically for the Board of Directors, performance evaluations are conducted directly by the Shareholders and the Board of Commissioners based on performance parameters established by the Company. This mechanism is intended to ensure that the Company is managed effectively, professionally, and in alignment with its business strategy and the principles of Good Corporate Governance (GCG).
(GRI 2-18, GRI 2-19 | ESG: Governance | ASEAN Corporate Governance Scorecard: Board Performance Evaluation)

Performance Evaluation Criteria

The performance evaluation criteria for the Board of Commissioners focus on the effectiveness of its supervisory and advisory functions to the Board of Directors, including the implementation of Good Corporate Governance (GCG), the alignment of its duties with the Company's vision and mission, as well as the evaluation of the Company's target achievement and performance realisation during the financial year. The evaluation is conducted to ensure that the Board of Commissioners is able to perform its oversight function effectively and provide strategic contributions to the Company's sustainability.
(GRI 2-12, GRI 2-18 | ESG: Governance | ASEAN CG Scorecard: Board Responsibilities)

Meanwhile, the performance evaluation of the Board of Directors is conducted in a more comprehensive

mempertimbangkan berbagai aspek strategis perusahaan, antara lain efektivitas implementasi GCG, perkembangan keberlanjutan perusahaan yang diukur melalui kombinasi kinerja keuangan, operasional, dan aspek pendukung lainnya, kesesuaian antara target dan realisasi kinerja tahunan, serta keselarasan pencapaian kinerja dengan visi dan misi perusahaan.

Selain itu, penilaian juga mencakup aspek strategi dan inovasi, kemampuan manajemen dalam menciptakan nilai tambah bagi pemegang saham, serta evaluasi atas kinerja individu masing-masing anggota Direksi. Penilaian tersebut menjadi dasar dalam mendorong peningkatan kualitas kepemimpinan dan pengelolaan perusahaan secara berkelanjutan. *(GRI 2-9, GRI 201-1, GRI 2-20 | ESG: Governance | ASEAN CG Scorecard: Accountability and Strategic Oversight)*

Pihak Pelaksana Penilaian Kinerja

Pada tahun 2025, proses penilaian kinerja Dewan Komisaris dan Direksi dilakukan secara internal melalui mekanisme *self-assessment* oleh masing-masing anggota Dewan Komisaris dan Direksi. Dalam pelaksanaannya, perusahaan belum melibatkan pihak independen eksternal untuk melakukan evaluasi kinerja. Meskipun demikian, mekanisme *self-assessment* tetap dilaksanakan dengan mengedepankan prinsip objektivitas, profesionalisme, dan akuntabilitas guna mendukung peningkatan efektivitas tata kelola perusahaan secara berkelanjutan. *(GRI 2-18, GRI 2-26 | ESG: Governance | ASEAN Corporate Governance Scorecard: Internal Governance Process)*

manner by taking into account various strategic aspects of the Company, including the effectiveness of GCG implementation, the Company's sustainability performance as measured through a combination of financial, operational, and other supporting indicators, the alignment between annual targets and actual performance achievements, and the consistency of performance outcomes with the Company's vision and mission.

In addition, the evaluation also covers strategic and innovation aspects, management's ability to create added value for Shareholders, as well as the individual performance assessment of each member of the Board of Directors. The evaluation serves as a basis for promoting the continuous enhancement of leadership quality and corporate management practices. (GRI 2-9, GRI 201-1, GRI 2-20 | ESG: Governance | ASEAN CG Scorecard: Accountability and Strategic Oversight)

Performance Evaluation Assessors

In 2025, the performance evaluation process for the Board of Commissioners and the Board of Directors was conducted internally through a self-assessment mechanism carried out by each member of the Board of Commissioners and the Board of Directors. In its implementation, the Company did not engage any independent external party to perform the performance evaluation. Nevertheless, the self-assessment mechanism was conducted by upholding the principles of objectivity, professionalism, and accountability in order to support the continuous enhancement of effective corporate governance.
(GRI 2-18, GRI 2-26 | ESG: Governance | ASEAN Corporate Governance Scorecard: Internal Governance Process)

Hasil *Self-Assessment* Kinerja Dewan Komisaris Tahun 2025 /
Results of the Board of Commissioners' Performance Self-Assessment in 2025

NO.	ASPEK / *Aspect*	BOBOT / *Weight*	NILAI / *Value*
1.	Dewan Komisaris melaksanakan program pelatihan berkelanjutan The Board of Commissioners carry out a continuous training program	5	5%
2.	Dewan Komisaris melaksanakan program pembagian tugas *The Board of Commissioners carry out a duty division program*	5	5%
3.	Dewan Komisaris memberikan persetujuan atas rancangan RJPP dan RKAP *The Board of Commissioners approve the LTCP and CBP drafts*	10	10%
4.	Dewan Komisaris melaksanakan pengawasan terhadap Direksi *The Board of Commissioners supervises the Board of Directors*	10	10%
5.	Dewan Komisaris melaksanakan pengawasan terhadap pengelolaan Perusahaan *The Board of Commissioners supervise the Company management*	10	10%
6.	Dewan Komisaris berperan dalam pencalonan anggota Direksi *The Board of Commissioners has a role in the nomination of the Board of Directors*	10	10%
7.	Dewan Komisaris melakukan pencegahan atas potensi benturan kepentingan *The Board of Commissioners prevents a potential conflict of interest*	10	10%
8.	Dewan Komisaris melaksanakan pemantauan penerapan GCG *The Board of Commissioners monitors the GCG implementation*	10	10%
9.	Dewan Komisaris memiliki Sekretaris Dewan Komisaris *The Board of Commissioners has a Secretary to the Board of Commissioners*	10	10%
10.	Dewan Komisaris memiliki komite di bawah Dewan Komisaris *The Board of Commissioners has a committee under the Board of Commissioners*	10	10%
11.	Dewan Komisaris menyelenggarakan rapat secara berkala *The Board of Commissioners holds meetings periodically*	10	10%
	JUMLAH / *TOTAL*	100	100%

Komite Pendukung Direksi

Sampai dengan 31 Desember 2025, PT Pelita Indonesia Djaya (Pelni Services) belum memiliki komite yang mendukung pelaksanaan tugas Direksi. Meskipun demikian, Direksi tetap menjalankan fungsi pengelolaan Perusahaan secara efektif dengan dukungan struktur organisasi dan unit kerja yang ada sesuai dengan ketentuan tata kelola yang berlaku. (GRI 2-9, GRI 2-12; ASEAN Corporate Governance Scorecard: Principle E – Responsibilities of the Board).

Committees Supporting the Board of Directors

As of 31 December 2025, PT Pelita Indonesia Djaya (Pelni Services) had not established any committees to support the Board of Directors in carrying out its duties and responsibilities. Nevertheless, the Board of Directors continued to manage the Company effectively with the support of the existing organizational structure and functional work units, in accordance with the applicable corporate governance framework and regulatory requirements. (GRI 2-9, GRI 2-12; ASEAN Corporate Governance Scorecard: Principle E – Responsibilities of the Board)

Hasil *Self-Assessment* Kinerja Direksi Tahun 2025 /
Results of the Board of Directors' Performance Self-Assessment in 2025

NO.	ASPEK / *Aspect*	BOBOT / *Weight*	NILAI / *Value*
1.	Direksi melaksanakan pelatihan secara berkelanjutan *The Board of Directors holds training continuously*	7	7%
2.	Direksi melaksanakan pembagian tugas secara jelas *The Board of Directors divides their duties transparently*	7	7%
3.	Direksi menyusun perencanaan Perusahaan *The Board of Directors complies corporate planning*	7	7%
4.	Direksi berperan dalam pemenuhan target kinerja Perusahaan / *The Board of Directors has a role in fulfilling the Company's target performance achievement*	7	7%
5.	Direksi melaksanakan pengendalian operasional dan keuangan *The Board of Directors monitors the operations and finance*	8	8%
6.	Direksi melaksanakan pengurusan Perusahaan sesuai Undang-undang dan Anggaran Dasar / *The Board of Directors manages the Company by the Laws and Articles of Association*	8	8%
7.	Direksi melakukan hubungan yang bernilai tambah bagi Perusahaan dan pemangku Kepentingan / *The Board of Directors has an added-value relationship with the Company and its Stakeholders*	8	8%
8.	Direksi memonitor dan mengelola potensi benturan kepentingan anggota Direksi dan Manajemen di bawah Direksi / *The Board of Directors monitors and manages the conflict of interest between members of the Board of Directors and management below the Board of Directors*	8	8%
9.	Direksi memastikan Perusahaan melaksanakan keterbukaan informasi dan komunikasi / *The Board of Directors ensures that the Company implements information disclosure and communication*	8	8%
10.	Direksi menyelenggarakan rapat Direksi dan menghadiri rapat gabungan dengan Dewan Komisaris / *The Board of Directors holds Board of Directors' meetings and attends the joint meetings with the Board of Commissioners*	8	8%
11.	Direksi menyelenggarakan pengawasan intern yang berkualitas *The Board of Directors holds a quality internal control*	8	8%
12.	Direksi menyelenggarakan fungsi Sekretaris Perusahaan yang berkualitas *The Board of Directors holds a quality Corporate Secretary function*	8	8%
13.	Direksi menyelenggarakan RUPS Tahunan dan RUPS lainnya *The Board of Directors holds Annual GMS and other GMS*	8	8%
	JUMLAH / *TOTAL*	**100**	**100%**

KOMISARIS INDEPENDEN

Komisaris Independen merupakan anggota Dewan Komisaris yang menjalankan fungsi pengawasan secara independen, objektif, dan profesional guna memastikan penerapan prinsip-prinsip *Good Corporate Governance (GCG)* di lingkungan perusahaan. Dalam melaksanakan tugas dan tanggung jawabnya, Komisaris Independen bertindak secara bebas tanpa adanya benturan kepentingan maupun pengaruh dari pihak tertentu, sehingga mampu memberikan pandangan yang objektif terhadap pengelolaan perusahaan. Keberadaan Komisaris Independen juga berperan penting dalam menjaga keseimbangan kepentingan seluruh pemangku kepentingan serta memperkuat fungsi

Independent Commissioner

An Independent Commissioner is a member of the Board of Commissioners who performs supervisory functions independently, objectively, and professionally to ensure the implementation of Good Corporate Governance (GCG) principles throughout the Company. In carrying out his or her duties and responsibilities, an Independent Commissioner acts free from conflicts of interest and undue influence from any party, thereby enabling the provision of objective views on the management of the Company. The presence of an Independent Commissioner also plays an important role in safeguarding the interests of all stakeholders and strengthening the oversight function over the Company's policies and

pengawasan terhadap kebijakan dan pengambilan keputusan perusahaan. *(GRI 2-9, GRI 2-15 | ESG: Governance | ASEAN Corporate Governance Scorecard: Board Independence)*

Komisaris Independen tidak memiliki hubungan afiliasi baik dengan perusahaan, anggota Direksi, anggota Dewan Komisaris lainnya, maupun pemegang saham pengendali yang dapat memengaruhi independensi dalam menjalankan tugasnya. Dengan independensi tersebut, Komisaris Independen diharapkan mampu mendorong terciptanya tata kelola perusahaan yang transparan, akuntabel, adil, dan berintegritas guna mendukung keberlanjutan usaha perusahaan dalam jangka panjang. *(GRI 2-23, GRI 2-27 | ESG: Governance | ASEAN Corporate Governance Scorecard: Equitable Treatment and Accountability)*

decision-making processes. (GRI 2-9, GRI 2-15 | ESG: Governance | ASEAN Corporate Governance Scorecard: Board Independence)

An Independent Commissioner has no affiliation with the Company, members of the Board of Directors, other members of the Board of Commissioners, or controlling shareholders that could compromise his or her independence in carrying out supervisory duties. Through such independence, the Independent Commissioner is expected to promote transparent, accountable, fair, and integrity-driven corporate governance practices in support of the Company's long-term business sustainability. (GRI 2-23, GRI 2-27 | ESG: Governance | ASEAN Corporate Governance Scorecard: Equitable Treatment and Accountability)

Kriteria Penentuan Komisaris Independen / *Independent Commissioner*

Pernyataan Independensi Komisaris Independen / *Independence Statement of Independent Commissioner*

URAIAN / *Discription*	YA / *Yes*	TIDAK / *No*
Tidak memiliki hubungan afiliasi dengan anggota Direksi dan/atau anggota Dewan Komisaris lain. *Not affiliated with members of the Board of Directors and/or other members of the Board of Commissioners.*	√	-
Tidak menjabat sebagai Direksi yang terafiliasi dengan Perusahaan. *Not a member of the Board of Directors affiliated with the Company.*	√	-
Bebas dari kepentingan dan aktivitas bisnis atau hubungan lain yang dapat menghalangi atau mengganggu kemampuan Dewan Komisaris untuk bertindak atau berpikir secara bebas di lingkup Perusahaan. *Does not have interests, business activities, or other relationships which may hinder or interfere with the ability of the Board of Commissioners to act or deliberate unreservedly within the Company.*	√	-
Tidak memiliki hubungan usaha yang terkait dengan kegiatan Perusahaan secara langsung maupun tidak langsung. *Does not have a business relationship related to the Company's activities, both directly and indirectly.*	√	-

Laporan Pelaksanaan Tugas Pengawasan Dewan Komisaris Tahun 2025

Dalam melaksanakan fungsi pengawasan sepanjang Tahun 2025, Dewan Komisaris PELNI Services secara aktif menjalankan tugas dan tanggung jawabnya melalui rapat internal Dewan Komisaris beserta organ pendukung dan rapat koordinasi bersama Direksi yang dilaksanakan secara berkala minimal 12 (dua belas) kali dalam satu tahun. Selain itu, Dewan Komisaris juga melakukan kunjungan kerja ke gudang, kantor

Report on the Supervisory Duties of the Board of Commissioners in 2025

In carrying out its supervisory function throughout 2025, the Board of Commissioners of PELNI Services actively performed its duties and responsibilities through internal meetings of the Board of Commissioners and its supporting organs, as well as coordination meetings with the Board of Directors, which were held regularly at least 12 (twelve) times during the year. In addition, the Board of Commissioners conducted working visits to

perwakilan, serta monitoring pelayanan jasa PELNI Services di atas kapal guna memastikan operasional perusahaan berjalan efektif, efisien, dan sesuai dengan prinsip *Good Corporate Governance (GCG)*. Pelaksanaan pengawasan dilakukan secara independen dan berkelanjutan melalui koordinasi aktif bersama Direksi dan jajaran manajemen dalam rangka mendukung pencapaian target perusahaan dan keberlanjutan usaha. *(GRI 2-12, GRI 2-13, GRI 2-16 | ESG: Governance | ASEAN Corporate Governance Scorecard: Board Responsibilities and Meetings)*

Dalam pelaksanaan tugas pengawasan tersebut, Dewan Komisaris menyampaikan berbagai arahan, saran, dan rekomendasi strategis kepada Direksi dan manajemen PELNI Services, antara lain sebagai berikut:

Aspek Kinerja dan Pengembangan Usaha
- Mendorong Direksi untuk terus meningkatkan kinerja keuangan baik pada segmen usaha *captive* maupun *non-captive* di perusahaan induk dan anak perusahaan.
- Mendorong inovasi dan terobosan bisnis secara berkelanjutan pada segmen usaha *non-captive* guna meningkatkan margin kontribusi perusahaan.
- Mengawasi dan mengevaluasi pendapatan serta biaya usaha pada seluruh lini bisnis, termasuk penyusunan strategi peningkatan pendapatan dan efisiensi biaya operasional.
- Menjaga kualitas pelayanan jasa pada unit usaha *captive* yang memberikan kontribusi pendapatan terbesar bagi perusahaan.
  (GRI 201-1 | ESG: Economic & Governance | ASEAN CG Scorecard: Strategic Oversight)

Aspek Tata Kelola dan Penguatan Organisasi
- Merekomendasikan langkah strategis untuk perbaikan kinerja PT PBN melalui penguatan SDM, proses bisnis, tata kelola, SOP, kebijakan perusahaan, dan teknologi informasi.
- Mendorong evaluasi dan standardisasi kebijakan serta SOP di seluruh unit kerja guna meningkatkan efektivitas administrasi dan operasional perusahaan.
- Mendorong penerapan prinsip-prinsip *Good Corporate Governance (GCG)* secara konsisten di seluruh lini perusahaan.
  (GRI 2-23, GRI 2-27 | ESG: Governance | ASEAN CG Scorecard: Internal Control and Governance)

Aspek Sumber Daya Manusia
- Mendorong peningkatan kompetensi SDM teknis perusahaan, khususnya pada bidang

warehouses, representative offices, and monitored PELNI Services' service operations on board vessels to ensure that the Company's operations were conducted effectively, efficiently, and in accordance with the principles of Good Corporate Governance (GCG). The supervisory function was carried out independently and continuously through active coordination with the Board of Directors and management in support of the achievement of the Company's targets and business sustainability. (GRI 2-12, GRI 2-13, GRI 2-16 | ESG: Governance | ASEAN Corporate Governance Scorecard: Board Responsibilities and Meetings)

In carrying out its supervisory duties, the Board of Commissioners provided various strategic directions, recommendations, and advice to the Board of Directors and the management of PELNI Services, including the following:

Performance and Business Development
- *Encouraged the Board of Directors to continuously improve financial performance across both captive and non-captive business segments within the parent company and its subsidiaries.*
- *Encouraged continuous business innovation and breakthrough initiatives within non-captive business segments to enhance the Company's contribution margin.*
- *Oversaw and evaluated revenue generation and operating expenses across all business lines, including the formulation of strategies to increase revenue and improve operational cost efficiency.*
- *Maintained service quality standards within captive business units that contribute the largest portion of the Company's revenue.*
  (GRI 201-1 | ESG: Economic & Governance | ASEAN CG Scorecard: Strategic Oversight)

Governance and Organisational Strengthening
- *Recommended strategic measures to improve the performance of PT PBN through the strengthening of human resources, business processes, governance practices, standard operating procedures (SOPs), corporate policies, and information technology.*
- *Encouraged the evaluation and standardisation of policies and SOPs across all work units to improve the effectiveness of the Company's administrative and operational activities.*
- *Encouraged the consistent implementation of Good Corporate Governance (GCG) principles throughout all levels of the Company.*
  (GRI 2-23, GRI 2-27 | ESG: Governance | ASEAN CG Scorecard: Internal Control and Governance)

Human Resources
- *Encouraged the enhancement of the Company's technical human resource competencies,*

pengembangan pasar dan pemasaran guna memperkuat brand image perusahaan.
- Mengoptimalkan penempatan karyawan sesuai kompetensi jabatan untuk mendukung efektivitas organisasi dan produktivitas kerja.
- Mendorong internalisasi *Core Values* AKHLAK secara berkelanjutan dalam budaya kerja perusahaan.
  (GRI 404-1, GRI 404-2 | ESG: Social & Governance | ASEAN CG Scorecard: Human Capital Development)

Aspek Teknologi Informasi dan Transformasi Digital
- Mengoptimalkan pengembangan Teknologi Informasi (TI) dan transformasi digital guna mendukung *operational excellence* perusahaan.
- Merealisasikan program belanja modal TI sesuai RKAP.
- Melakukan penyempurnaan kelembagaan dan tata kelola TI.
- Memperkuat keamanan sistem informasi perusahaan.
- Menetapkan target KPI terkait TI serta memperkuat kompetensi SDM bidang teknologi informasi.
- Mendorong kolaborasi program kerja TI dengan induk perusahaan. *(GRI 2-6, GRI 418-1 | ESG: Governance & Digital Transformation | ASEAN CG Scorecard: Technology Governance)*

Aspek Manajemen Risiko dan Kepatuhan
- Memastikan pengelolaan manajemen risiko dilakukan secara optimal sehingga realisasi biaya dan belanja modal tetap sesuai target perusahaan.
- Mendorong penerapan budaya sadar risiko melalui sosialisasi kepada seluruh karyawan perusahaan.
- Mendorong percepatan penyelesaian atas temuan auditor internal maupun eksternal dengan target waktu dan penanggung jawab yang jelas.
- Memastikan kepatuhan terhadap ketentuan peraturan perundang-undangan dan kebijakan perusahaan secara konsisten.
  (GRI 205-2, GRI 2-24, GRI 2-27 | ESG: Governance & Risk Management | ASEAN CG Scorecard: Compliance and Risk Oversight)

Remunerasi Dewan Komisaris

Remunerasi Dewan Komisaris PELNI Services ditetapkan berdasarkan keputusan Rapat Umum Pemegang Saham (RUPS) PELNI Services Nomor: Akta N0.12 Tanggal 24 Oktober 2025,

particularly in market development and marketing functions, to strengthen the Company's brand image.
- *Optimised employee placement based on job competencies to support organisational effectiveness and work productivity.*
- *Encouraged the continuous internalisation of the AKHLAK Core Values within the Company's work culture.*
  (GRI 404-1, GRI 404-2 | ESG: Social & Governance | ASEAN CG Scorecard: Human Capital Development)

Information Technology and Digital Transformation
- *Optimised the development of Information Technology (IT) and digital transformation initiatives to support the Company's operational excellence.*
- *Realised IT capital expenditure programmes in accordance with the RKAP.*
- *Undertook improvements to the IT organisational structure and governance framework.*
- *Strengthened the security of the Company's information systems.*
- *Established IT-related KPI targets and strengthened the competencies of human resources in the information technology field.*
- *Encouraged collaboration on IT work programmes with the parent company. (GRI 2-6, GRI 418-1 | ESG: Governance & Digital Transformation | ASEAN CG Scorecard: Technology Governance)*

Risk Management and Compliance
- *Ensured that risk management was implemented effectively so that actual expenditures and capital investments remained in line with the Company's targets.*
- *Encouraged the implementation of a risk-aware culture through socialisation programmes for all employees.*
- *Encouraged the timely resolution of findings raised by both internal and external auditors, supported by clear timelines and designated persons in charge.*
- *Ensured consistent compliance with applicable laws and regulations as well as the Company's internal policies.*
  (GRI 205-2, GRI 2-24, GRI 2-27 | ESG: Governance & Risk Management | ASEAN CG Scorecard: Compliance and Risk Oversight)

Remuneration of the Board of Commissioners

The remuneration of the Board of Commissioners of PELNI Services is determined based on the resolution of the General Meeting of Shareholders (GMS) of PELNI Services, Deed No. 12 dated 24 October 2025,

dengan mempertimbangkan prinsip kewajaran, kesetaraan, tanggung jawab jabatan, serta kinerja perusahaan. Penetapan remunerasi dilakukan sebagai bentuk penghargaan atas pelaksanaan fungsi pengawasan dan pemberian nasihat kepada Direksi dalam mendukung pencapaian tujuan perusahaan secara berkelanjutan.

Kebijakan remunerasi juga disusun dengan memperhatikan kondisi perusahaan, praktik tata kelola yang baik, serta ketentuan peraturan perundang-undangan yang berlaku. *(GRI 2-19, GRI 2-20 | ESG: Governance | ASEAN Corporate Governance Scorecard: Remuneration Policy)*

Arahan Dewan Komisaris

Sepanjang Tahun 2025, Dewan Komisaris secara aktif memberikan arahan, rekomendasi, dan masukan strategis kepada Direksi melalui berbagai surat resmi sebagai bagian dari pelaksanaan fungsi pengawasan perusahaan. Penyampaian arahan tersebut bertujuan untuk memastikan pengelolaan perusahaan berjalan sesuai dengan prinsip *Good Corporate Governance (GCG)*, manajemen risiko, kepatuhan terhadap regulasi, serta mendukung peningkatan kinerja dan keberlanjutan usaha perusahaan. *(GRI 2-12, GRI 2-13 | ESG: Governance | ASEAN Corporate Governance Scorecard: Board Oversight and Accountability)*

Adapun beberapa arahan Dewan Komisaris kepada Direksi selama Tahun 2025 antara lain meliputi:

- Peningkatan kinerja keuangan dan operasional perusahaan.
- Penguatan implementasi manajemen risiko dan tata kelola perusahaan.
- Optimalisasi transformasi digital dan pengembangan teknologi informasi.
- Peningkatan kualitas pelayanan jasa dan kepuasan pelanggan.
- Penguatan pengelolaan sumber daya manusia dan budaya perusahaan.
- Tindak lanjut atas hasil audit internal maupun eksternal.
- Pengawasan terhadap efektivitas pelaksanaan SOP dan kebijakan perusahaan.
- Peningkatan inovasi bisnis dan pengembangan usaha perusahaan.

(GRI 201-1, GRI 2-24, GRI 404-2 | ESG: Governance & Sustainability | ASEAN Corporate Governance Scorecard: Strategic Direction and Internal Control)

taking into consideration the principles of fairness, equity, responsibilities attached to the position, and the Company's performance. The remuneration is established as a form of recognition for the Board of Commissioners' supervisory and advisory functions provided to the Board of Directors in supporting the sustainable achievement of the Company's objectives.

The remuneration policy is also formulated with due regard to the Company's condition, good governance practices, and applicable laws and regulations. (GRI 2-19, GRI 2-20 | ESG: Governance | ASEAN Corporate Governance Scorecard: Remuneration Policy)

Directions of the Board of Commissioners

Throughout 2025, the Board of Commissioners actively provided directions, recommendations, and strategic input to the Board of Directors through various official correspondences as part of the implementation of its supervisory function. These directions were intended to ensure that the Company was managed in accordance with the principles of Good Corporate Governance (GCG), sound risk management practices, compliance with applicable regulations, and the enhancement of the Company's performance and business sustainability. (GRI 2-12, GRI 2-13 | ESG: Governance | ASEAN Corporate Governance Scorecard: Board Oversight and Accountability)

The key directions provided by the Board of Commissioners to the Board of Directors during 2025 included the following:

- *Improvement of the Company's financial and operational performance.*
- *Strengthening the implementation of risk management and corporate governance practices.*
- *Optimisation of digital transformation initiatives and information technology development.*
- *Enhancement of service quality and customer satisfaction.*
- *Strengthening human capital management and corporate culture.*
- *Follow-up actions on the findings of internal and external audits.*
- *Oversight of the effectiveness of the implementation of the Company's SOPs and policies.*
- *Enhancement of business innovation and corporate business development initiatives.*

(GRI 201-1, GRI 2-24, GRI 404-2 | ESG: Governance & Sustainability | ASEAN Corporate Governance Scorecard: Strategic Direction and Internal Control)

Pada tahun 2025, Dewan Komisaris juga telah mengirimkan beberapa surat kepada Direksi di antaranya sebagai berikut:

In 2025, the Board of Commissioners also sent several letters to the Board of Directors, including the following:

NO.	NO. AGENDA / *Agenda Number*	TANGGAL SURAT / *Letter Date*	PERIHAL / *Regarding*
1.	01.17.01/S-B/DK/PID/2025	17 Januari 2025	Undangan Rapat Internal Dewan Komisaris / *Invitation to Internal Meeting of the Board of Commissioners*
2.	01.17.02/S-B/DK/PID/2025	17 Januari 2025	Undangan Ragab Direktur dan Dekom / *Joint Meeting Invitation of Directors and Board of Commissioners*
3.	02.05.1/S-B/DK/PID/2025	5 Februari 2025	Surat Persetujuan Cuti Ibadah / *Letter of Approval for Worship Leave*
4.	02.05.01/S-B/DK/PID/2025	5 Februari 2025	Undangan Internal Dekom / *Internal Invitation of the Board of Commissioners*
5.	02.05.02/S-B/DK/PID/2025	5 Februari 2025	Undangan Ragab Direktur dan Dekom / *Joint Meeting Invitation of Directors and Board of Commissioners*
6.	02.10.01/S-B/DK/PID/2025	10 Februari 2025	Tanggapan Dewan Komisaris Laporan Manjemen 2024 *Unaudited* / *Board of Commissioners' Response to the 2024 Unaudited Management Report*
7.	02.10.02/S-B/DK/PID/2025	10 Februari 2025	Surat Penilaian Kinerja Direksi PT PID / *PT PID Directors Performance Assessment Letter*
8.	02.26.01/S-B/DK/PID/2025	26 Februari 2025	Surat Tanggapan Perjalanan Dinas Luar Negeri / *Response Letter for Overseas Business Travel*
9.	03.10.01/S-B/DK/PID/2025	10 Maret 2025	Undangan Rapat Internal Dewan Komisaris / *Invitation to Internal Meeting of the Board of Commissioners*
10.	03.10.02/S-B/DK/PID/2025	10 Maret 2025	Undangan Ragab Direktur dan Dekom / *Joint Meeting Invitation of Directors and Board of Commissioners*
11.	03.11.01/S-B/DK/PID/2025	11 Maret 2025	Surat Tanggapan Dekom atas Kinerja Januari 2025 PT PID / *Board of Commissioners' Response Letter on PT PID's January 2025 Performance*
12.	03.27.01-S-B--K-PID/2025	27 Maret 2025	Surat Persetujuan Struktur Organisasi / *Organizational Structure Approval Letter*
13.	04.01.01/S-B/DK/PID/2025	1 April 2025	Penyampaian Keputusan Dewan Komisaris tentang Pembentukan Komite Nominasi dan Remunerasi serta Piagam Komite Nominasi dan Remunerasi / *Submission of the Decision of the Board of Commissioners regarding the Establishment of the Nomination and Remuneration Committee and the Charter of the Nomination and Remuneration Committee*
14.	04.18.01/S-B/DK/PID/2025	18 April 2025	Tanggapan Dewan Komisaris atas Laporan Manajemen Bulan Februari Tahun 2025 / *Response of the Board of Commissioners to the Management Report for February 2025*
15.	04.24.01/S-B/DK/PID/2025	24 April 2025	Persetujuan Cuti Perjalanan Ibadah Haji Direktur Operasi dan Komersial / *Approval of Hajj Pilgrimage Leave for the Director of Operations and Commercial*
16.	05.19.01/S-B/DK/PID/2025	19 Mei 2025	Undangan Rapat Komisaris / *Invitation to the Board of Commissioners Meeting*
17.	05.19.02/S-B/DK/PID/2025	19 Mei 2025	Undangan Ragab Direktur dan Dekom / *Joint Meeting Invitation of Directors and Board of Commissioners*
18.	05.15.01/S-B/DK/PID/2025	15 Mei 2025	Surat Evaluasi KAP tahun Buku 2024 / *KAP Evaluation Letter for the 2024 Financial Year*
19.	05.16.01/S-B/DK/PID/2025	16 Mei 2025	Tanggapan Dewan Komisaris TW I 2025 / *Response of the Board of Commissioners for the First Quarter of 2025*
20.	06-02-01-S-B-DK-PID-2025	2 Juni 2025	Surat Penghapusbukuan Xpander / *Xpander Write-Off Letter*

NO.	NO. AGENDA / *Agenda Number*	TANGGAL SURAT / *Letter Date*	PERIHAL / *Regarding*
21.	06-06-01-S-B-DK-PID-2025	6 Juni 2025	Surat Laporan Pengawasan Dekom PID Tahun Buku 2024/ *PID Board of Commissioners Supervisory Report Letter for the 2024 Financial Year*
22.	06-12-01-S-B-DK-PID-2025	12 Juni 2025	Surat Tanggapan Dekom PID atas kinerja April 2025 / *PID Dekom Response Letter on April 2025 Performance*
23.	06-12-01-S-B-DK-PID-2025	12 Juni 2025	Undangan Rapat Internal Bulan Juni 2025 / *Invitation to Internal Meeting for June 2025*
24.	06-12-02-S-B-DK-PID-2025	12 Juni 2025	Undangan Rapat gabungan Bulan Juni 2025 / *Joint Meeting Invitation for June 2025*
25.	06-20-02-S-B-DK-PID-2025	20 Juni 2025	Surat Usulan Remunerasi 2024 PT PID / *PT PID 2024 Remuneration Proposal Letter*
26.	07-07-01-S-B-DK-PID-2025	7 Juli 2025	Surat Tanggapan Dekom PID atas kinerja Mei 2025 / *PID Dekom Response Letter on May 2025 Performance*
27.	07-08-01-S-B-DK-PID-2025	8 Juli 2025	Undangan Rapat Internal Bulan Juli 2025 / *Invitation to Internal Meeting for July 2025*
28.	07-08-02-S-B-DK-PID-2025	8 Juli 2025	Undangan Rapat gabungan Bulan Juli 2025 / *Joint Meeting Invitation for July 2025*
29.	07-30-01-S-B-DK-PID-2025	30 Juli 2025	Surat Kunker & *Monitoring* Komite Nominasi Remunerasi Komite Kebijakan Risiko ke Gudang Cakung Tahun 2025 / *Letter of Working Visit & Monitoring of the Nomination and Remuneration Committee of the Risk Policy Committee to the CaKung Warehouse in 2025*
30.	08-07-01-S-B-DK-PID-2025	7 Agustus 2025	Surat Tanggapan Dekom PID atas kinerja Semester I 2025 PT PID / *PID Board of Commissioners' Response Letter on PT PID's Semester I 2025 Performance*
31.	08-12-01-S-B-DK-PID-2025	12 Agustus 2025	Undangan Rapat Internal Bulan Agustus 2025 / *Invitation to Internal Meeting in August 2025*
32.	08-12-02-S-B-DK-PID-2025	12 Agustus 2025	Undangan Ragab Direktur dan Dewan Komisaris / *Invitation to a Joint Meeting of the Board of Directors and the Board of Commissioners*
33.	08-12-03-S-B-DK-PID-2025	12 Agustus 2025	Surat Hasil Kunker Juli 2025 / *July 2025 Working Visit Result Letter*
34.	08-20-01-S-B-DK-PID-2025	20 Agustus 2025	Surat Hasil Kunker Agustus 2025 - Gudang Cakung / *August 2025 Working Visit Result Letter - Cakung Warehouse*
35.	09-08-01-S-B-DK-PID-2025	8 September 2025	Surat Tanggapan Dekom atas kinerja s.d. Juli 2025 PT PID/ *Board of Commissioners' Response Letter on PT PID's performance until July 2025*
36.	09-09-01-S-B-DK-PID-2025	9 September 2025	Undangan Rapat Internal Bulan September 2025 / *Invitation to Internal Meeting in September 2025*
37.	09-09-02-S-B-DK-PID-2025	9 September 2025	Undangan Ragab Direktur dan Dewan Komisaris / *Invitation to a Joint Meeting of the Directors and the Board of Commissioners*
38.	09-22-01-S-B-DK-PID-2025	22 September 2025	Surat Kunker & ST Bitung Oktober 2025 / *Bitung Working Visit & ST Letter October 2025*
39.	09-22-02-S-B-DK-PID-2025	22 September 2025	Surat dan ST Kunker & *Monitoring* KNR & KKR ke Makasar 2025 / *Letter and ST of KNR & KKR Working Visit & Monitoring to Makassar 2025*
40.	09-30-01/S-B/DK/PID-2025	30 September 2025	Persetujuan Penunjukan KAP Djoko, Sidik & Indra sebagai Auditor Pelaksana General Audit Laporan Keuangan Konsolidasian dan Laporan Evaluasi Komposit Risiko Tahun Buku 2025 / *Approval of the Appointment of KAP Djoko, Sidik & Indra as the Implementing Auditor for the General Audit of the Consolidated Financial Statements and Composite Risk Evaluation Report for the 2025 Financial Year*

NO.	NO. AGENDA / *Agenda Number*	TANGGAL SURAT / *Letter Date*	PERIHAL / *Regarding*
41.	10.06.01/S-B/DK/PID/2025	6 Oktober 2025	Penunjukan Konsultan Independen untuk Pelaksanaan *Quality Assurance Review (QAR)* / *Appointment of Independent Consultant for Quality Assurance Review (QAR) Implementation*
42.	10.10/01/S-B/DK/PID/2025	10 Oktober 2025	Tanggapan Dewan Komisaris atas Laporan Manajemen sampai denagn Agustus Tahun 2025 / *Response of the Board of Commissioners to the Management Report until August 2025*
43.	10.13.01/S-B/DK/PID/2025	13 Oktober 2025	Undangan Rapat Internal Dewan Komisaris / *Invitation to Internal Meeting of the Board of Commissioners*
44.	10.13.02/S-B/DK/PID/2025	13 Oktober 2025	Undangan Ragab Direktur dan Dewan Komisaris / *Invitation to the Board of Directors and Board of Commissioners*
45.	11.06.01/S-B/DK/PID/2025	6 November 2025	Surat Tanggapan PKPT SPI 2026 - Ka SPI / *Response Letter to PKPT SPI 2026 - Head of SPI*
46.	11-10-01-S-B-DK-PID-2025	10 November 2025	Surat Tanggapan Dekom atas Kinerja s.d. TW III 2025 PT PID / *Board of Commissioners' Response Letter on PT PID's Performance Until Q3 2025*
47.	11-11-01-S-B-DK-PID-2025	11 November 2025	Undangan Rapat Internal Bulan November 2025 / *Invitation to Internal Meeting in November 2025*
48.	11-11-02-S-B-DK-PID-2025	11 November 2025	Undangan Rapat Gabungan Bulan November 2025 / *Invitation to the Joint Meeting in November 2025*
49.	11-17-01-S-B-DK-PID-2025	17 November 2025	Surat Perpanjangan Komite / *Committee Extension Letter*
50.	11-23-01-S-B-DK-PID/2025	23 November 202	SK Staf Sekdekom Perpanjangan (1) /*Secretary of the Department of Communications Staff Decree Extension (1)*
51.	11.24.01/S-B/DK/PID/2025	24 November 2025	Penyampaian Keputusan Pengangkatan dan Perubahan Susunan Komite Kebijakan Risiko pada Dewan Komisaris / *Submission of the Decision on the Appointment and Changes to the Composition of the Risk Policy Committee to the Board of Commissioners*
52.	12-04-01-S-B-DK-PID-2025	4 Desember 2025	Surat Tanggapan Dekom atas Kinerja s.d. Oktober 2025 PT PID / *Board of Commissioners' Response Letter on PT PID's Performance Until October 2025*
53.	12.9.01/S-B/DK/PID/2025	9 Desember 2025	Undangan Rapat Komisaris Bulan Desember 2025 / *Invitation to the December 2025 Board of Commissioners Meeting*
54.	12.9.02/S-B/DK/PID/2025	9 Desember 2025	Undangan Rapat Gabungan Bulan Desember 2025 / *Invitation to the Joint Meeting in December 2025*

Isu dan Permasalahan Strategis

Sebagai bentuk pelaksanaan tugas pengawasan perusahaan, Dewan Komisaris telah melakukan *monitoring* tindak lanjut atas masalah-masalah penting di perusahaan, serta berupaya aktif dalam membantu Direksi untuk menyelesaikan setiap masalah yang terjadi dengan memberikan saran dan masukan. Perkembangan tindak lanjut permasalahan strategis dibahas secara intensif dalam kesempatan rapat bulanan Dewan Komisaris.

Beberapa permasalahan strategis di PELNI Services yang dapat dilaporkan oleh Dewan Komisaris kepada Pemegang Saham, antara lain:

1. Beberapa temuan SPI yang belum tuntas harus menjadi perhatian Direksi untuk ditindaklanjuti;
2. Permasalahan Hubungan Industrial yang belum tuntas agar menjadi perhatian Direksi untuk ditindaklanjuti;
3. Kebijakan Manajemen Karier yang belum disesuaikan sejak tahun 2017, sehingga terdapat beberapa perbedaan antara kebijakan yang berlaku dengan praktik pengelolaan karier yang ada;
4. Kontribusi Penghasilan masih di dominasi Usaha *Captive*;
5. Kinerja pendapatan usaha unaudited 2025 dinilai baik, yaitu sebesar Rp786.420 juta atau 110,41% dari target RKAP 2025. Meskipun demikian, segmen usaha komersial yang baru mencapai 98,45% dari target RKAP 2025;
6. Capaian investasi unaudited tahun 2025 sebesar Rp7.896 juta atau 68,49 dari target RKAP 2025. HAl ini terutama karena program investasi bangunan perkantoran belum dapat direalisasikan selama optimal selama tahun 2025;
7. Realisasi Pendapatan Usaha *unaudited* PT Pelita Bandar Nasional, atau "PT PBN", sebagai Anak Perusahaan tahun 2025 dinilai belum optimal, yaitu sebesar 96,75% dari RKAP tahun 2025; dan
8. Realisasi skor *Key Performance Indikator (KPI)* PELNI Services unaudited 2025 adalah 100,35 dari 100. Meskipun demikian terdapat indikator ROIC-WACC dan Investasi Alat Produksi Sektor Komersial yang belum mencapai target RKAP 2025.

Strategic Issues and Challenges

As part of its supervisory responsibilities, the Board of Commissioners has monitored the follow-up actions taken on significant issues within the Company and has actively supported the Board of Directors in resolving such issues by providing advice and recommendations. Progress on the resolution of strategic issues is discussed intensively during the monthly meetings of the Board of Commissioners.

Several strategic issues within PELNI Services that may be reported by the Board of Commissioners to the Shareholders include the following:

1. *Several findings identified by the Internal Audit Unit (SPI) remain unresolved and require the attention of the Board of Directors for follow-up actions.*
2. *Outstanding industrial relations issues require the attention of the Board of Directors to ensure their resolution.*
3. *The Career Management Policy has not been updated since 2017, resulting in several discrepancies between the prevailing policy and current career management practices.*
4. *The Company's revenue contribution continues to be dominated by captive business segments.*
5. *Unaudited operating revenue performance in 2025 was considered favourable, reaching Rp786,420 million or 110.41% of the 2025 RKAP target. Nevertheless, the commercial business segment achieved only 98.45% of its 2025 RKAP target.*
6. *Unaudited investment realisation in 2025 amounted to Rp7,896 million, representing 68.49% of the 2025 RKAP target. This was primarily attributable to the office building investment programme, which could not be fully realised during 2025.*
7. *The unaudited operating revenue realisation of PT Pelita Bandar Nasional (PT PBN), as a subsidiary, was considered suboptimal in 2025, reaching only 96.75% of its 2025 RKAP target; and*
8. *The unaudited Key Performance Indicator (KPI) score of PELNI Services for 2025 reached 100.35 out of 100. However, the ROIC-WACC indicator and the Commercial Sector Production Equipment Investment indicator did not achieve their respective 2025 RKAP targets.*

ORGAN DEWAN KOMISARIS

Penilaian Kinerja Komite di Bawah Dewan Komisaris

Dalam mendukung efektivitas pelaksanaan fungsi pengawasan, Dewan Komisaris PELNI Services dibantu oleh Komite Audit sebagai organ pendukung yang memiliki peran penting dalam memastikan penerapan tata kelola perusahaan yang baik, pengendalian internal, manajemen risiko, serta kepatuhan terhadap ketentuan yang berlaku. Untuk menjaga kualitas dan efektivitas pelaksanaan tugasnya, Dewan Komisaris secara berkala melakukan peninjauan dan penilaian terhadap kinerja komite di bawah Dewan Komisaris sebagai bagian dari upaya peningkatan kualitas pengawasan perusahaan secara berkelanjutan. *(GRI 2-12, GRI 2-13 | ESG: Governance | ASEAN Corporate Governance Scorecard: Board Committees)*

Prosedur Pelaksanaan Penilaian Kinerja

Penilaian kinerja komite di bawah Dewan Komisaris dilaksanakan secara terstruktur guna menciptakan proses evaluasi yang efektif, objektif, transparan, dan adil. Proses penilaian kinerja Komite Audit dilakukan secara berkala minimal satu kali dalam setahun oleh Dewan Komisaris.

Dalam pelaksanaannya, Komite Audit terlebih dahulu melakukan penilaian mandiri *(self-assessment)* atas pelaksanaan tugas dan tanggung jawabnya selama tahun buku berjalan. Hasil *self-assessment* tersebut kemudian dirangkum dan dipresentasikan kepada Dewan Komisaris sebagai bahan evaluasi terhadap efektivitas pelaksanaan fungsi komite.

Berdasarkan hasil evaluasi dan pertimbangan yang telah ditetapkan, Dewan Komisaris melakukan penilaian atas kompetensi, kontribusi, serta kapabilitas masing-masing anggota komite dalam mendukung fungsi pengawasan perusahaan. *(GRI 2-18, GRI 2-26 | ESG: Governance | ASEAN CG Scorecard: Committee Evaluation and Accountability)*

Kriteria Penilaian Kinerja

Dalam rangka memastikan kinerja komite berjalan optimal dan sesuai dengan ekspektasi perusahaan, Dewan Komisaris menetapkan kriteria penilaian kinerja melalui *Key Performance Indicator (KPI)* yang terukur. Penilaian dilakukan berdasarkan tingkat pemenuhan tugas dan tanggung jawab masing-masing anggota komite, kontribusi terhadap efektivitas pengawasan dan kinerja operasional

Board Of Commissioners' Supporting Organ

Performance Evaluation of Committees Under the Board of Commissioners

To support the effective implementation of its supervisory function, the Board of Commissioners of PELNI Services is assisted by the Audit Committee as a supporting organ that plays an important role in ensuring the implementation of Good Corporate Governance (GCG), internal control, risk management, and compliance with applicable regulations. To maintain the quality and effectiveness of its duties, the Board of Commissioners periodically reviews and evaluates the performance of committees under the Board of Commissioners as part of its continuous efforts to enhance the quality of corporate oversight. (GRI 2-12, GRI 2-13 | ESG: Governance | ASEAN Corporate Governance Scorecard: Board Committees)

Performance Evaluation Procedures

The performance evaluation of committees under the Board of Commissioners is conducted in a structured manner to ensure an effective, objective, transparent, and fair evaluation process. The performance of the Audit Committee is evaluated periodically, at least once a year, by the Board of Commissioners.

In carrying out the evaluation process, the Audit Committee first conducts a self-assessment of the implementation of its duties and responsibilities during the financial year. The results of the self-assessment are then compiled and presented to the Board of Commissioners as a basis for evaluating the effectiveness of the Committee's functions.

Based on the evaluation results and established assessment criteria, the Board of Commissioners assesses the competence, contribution, and capabilities of each committee member in supporting the Company's supervisory function. (GRI 2-18, GRI 2-26 | ESG: Governance | ASEAN CG Scorecard: Committee Evaluation and Accountability)

Performance Evaluation Criteria

To ensure that committee performance is carried out optimally and in accordance with the Company's expectations, the Board of Commissioners establishes performance evaluation criteria through measurable Key Performance Indicators (KPIs). The evaluation is conducted based on the extent to which each committee member fulfils his or her duties and responsibilities, contributes to the effectiveness of oversight and the Company's operational

perusahaan, serta implementasi kebijakan dan program kerja komite yang telah ditetapkan.

Seluruh hasil penilaian diukur berdasarkan perbandingan antara target dan realisasi kinerja pada setiap tahun buku sebagai bagian dari upaya peningkatan kualitas tata kelola perusahaan secara berkelanjutan. *(GRI 2-19, GRI 2-20 | ESG: Governance | ASEAN Corporate Governance Scorecard: Performance and Oversight)*

Pelatihan dan Sertifikasi Organ Pengelola Risiko

Dalam rangka memperkuat implementasi manajemen risiko dan tata kelola perusahaan yang baik, sepanjang tahun 2025 PELNI Services melaksanakan berbagai program pelatihan dan sertifikasi bagi Organ Pengelola Risiko yang melibatkan Dewan Komisaris dan Direksi. Program ini merupakan bagian dari komitmen perusahaan dalam meningkatkan kompetensi, profesionalisme, serta kapabilitas organ perusahaan guna mendukung pengelolaan bisnis yang sehat, adaptif, dan berkelanjutan.

Pelaksanaan program pengembangan kompetensi difokuskan pada peningkatan pemahaman terkait *governance, risk*, dan *compliance* melalui berbagai pelatihan strategis, antara lain *Compliance Management Fundamentals, Risk Based Internal Audit, Internal Control over Financial Reporting (ICoFR), Anti Bribery Management System (SMAP), Cyber Governance Framework*, serta *Governance, Risk and Compliance (GRC)*. Selain itu, perusahaan juga mendorong peningkatan kompetensi melalui program sertifikasi profesi di bidang kepatuhan dan manajemen risiko.

Sepanjang tahun 2025, sebagian besar program pelatihan dan sertifikasi telah direalisasikan sesuai dengan rencana pengembangan kompetensi perusahaan. Organ perusahaan secara aktif mengikuti berbagai program sertifikasi profesional sebagai bentuk penguatan implementasi *risk governance*, peningkatan kualitas pengawasan, serta kepatuhan terhadap ketentuan dan regulasi yang berlaku.

Pelaksanaan pelatihan dan sertifikasi ini diharapkan dapat meningkatkan kualitas pengambilan keputusan, memperkuat budaya sadar risiko, mendukung implementasi *Good Corporate Governance (GCG)*, serta meningkatkan kesiapan perusahaan dalam menghadapi dinamika bisnis, perubahan regulasi, dan tantangan keberlanjutan usaha. Program ini sekaligus menjadi bagian

performance, and implements the committee's established policies and work programmes.

All evaluation results are measured based on a comparison between targeted and actual performance achievements in each financial year as part of the Company's ongoing efforts to enhance the quality of corporate governance. (GRI 2-19, GRI 2-20 | ESG: Governance | ASEAN Corporate Governance Scorecard: Performance and Oversight)

Training and Certification of Risk Management Bodies

In order to strengthen the implementation of risk management and Good Corporate Governance (GCG), PELNI Services conducted various training and certification programmes for Risk Management Bodies throughout 2025, involving members of the Board of Commissioners and the Board of Directors. These programmes form part of the Company's commitment to enhancing the competence, professionalism, and capabilities of its governing bodies in support of sound, adaptive, and sustainable business management.

The competency development programmes were focused on enhancing understanding of governance, risk, and compliance through various strategic training programmes, including Compliance Management Fundamentals, Risk-Based Internal Audit, Internal Control over Financial Reporting (ICoFR), Anti-Bribery Management System (SMAP), Cyber Governance Framework, and Governance, Risk and Compliance (GRC). In addition, the Company also encouraged competency enhancement through professional certification programmes in the areas of compliance and risk management.

Throughout 2025, the majority of the planned training and certification programmes were implemented in accordance with the Company's competency development plan. Members of the Company's governing bodies actively participated in various professional certification programmes as part of efforts to strengthen risk governance implementation, improve the quality of oversight, and ensure compliance with applicable laws, regulations, and corporate policies.

The implementation of these training and certification programmes is expected to enhance the quality of decision-making, strengthen a risk-aware culture, support the implementation of Good Corporate Governance (GCG), and improve the Company's readiness to respond to business dynamics, regulatory changes, and business sustainability challenges. These initiatives also form

dari komitmen perusahaan dalam mendukung penerapan prinsip *Environmental, Social, and Governance (ESG)* secara berkelanjutan.*(GRI 2-17, GRI 2-19, GRI 404-1, GRI 404-2 | ESG Governance | ASEAN Corporate Governance Scorecard)*

KOMITE AUDIT

Peran dan Fungsi Komite Audit

Komite Audit merupakan komite pendukung Dewan Komisaris yang dibentuk untuk membantu pelaksanaan fungsi pengawasan terhadap pengelolaan perusahaan. Dalam menjalankan tugasnya, Komite Audit berperan dalam melakukan penelaahan atas laporan keuangan, efektivitas pengendalian internal, pelaksanaan audit internal dan eksternal, penerapan manajemen risiko, serta kepatuhan perusahaan terhadap peraturan perundang-undangan dan prinsip-prinsip *Good Corporate Governance (GCG)*. Keberadaan Komite Audit diharapkan dapat memperkuat kualitas pengawasan dan meningkatkan akuntabilitas perusahaan. *(GRI 2-13, GRI 2-27 | ESG: Governance | ASEAN Corporate Governance Scorecard: Audit and Internal Control)*

Piagam Komite Audit

Sebagai pedoman dalam pelaksanaan tugas dan tanggung jawabnya, Komite Audit PELNI Services mengacu pada Piagam Komite Audit yang menjadi dasar pelaksanaan fungsi, wewenang, tanggung jawab, dan mekanisme kerja Komite Audit. Piagam Komite Audit disusun untuk mendukung terciptanya tata kelola perusahaan yang transparan, akuntabel, dan profesional dalam memenuhi tanggung jawab kepada pemegang saham dan pemangku kepentingan.

Piagam Komite Audit Nomor: Akta N0.12 telah disusun dan ditetapkan pada tanggal 24 Oktober 2025 serta dilakukan peninjauan dan pembaruan secara berkala sesuai perkembangan regulasi, kebutuhan perusahaan, dan kondisi bisnis terkini. *(GRI 2-23, GRI 2-24 | ESG: Governance | ASEAN Corporate Governance Scorecard: Charter and Governance Framework)*

Profil Komite Audit

Berdasarkan Surat Keputusan Dewan Komisaris Nomor: 12.09/02/SK/DK.PELNI Services/2025 tanggal 9 Desember 2025 tentang Pengangkatan dan Perubahan Susunan Komite Audit pada Dewan Komisaris PT Pelita Indonesia Djaya, maka susunan Komite Audit Dewan Komisaris PT Pelita Indonesia Djaya ditetapkan sebagai bagian dari upaya

part of the Company's commitment to supporting the continuous implementation of Environmental, Social, and Governance (ESG) principles. (GRI 2-17, GRI 2-19, GRI 404-1, GRI 404-2 | ESG Governance | ASEAN Corporate Governance Scorecard)

Audit Committee

Roles and Functions of the Audit Committee

The Audit Committee is a committee established under the Board of Commissioners to assist in carrying out the Board's supervisory function over the management of the Company. In performing its duties, the Audit Committee reviews the Company's financial statements, the effectiveness of internal controls, the implementation of internal and external audits, risk management practices, and the Company's compliance with applicable laws and regulations as well as the principles of Good Corporate Governance (GCG). The existence of the Audit Committee is expected to strengthen the quality of oversight and enhance corporate accountability. (GRI 2-13, GRI 2-27 | ESG: Governance | ASEAN Corporate Governance Scorecard: Audit and Internal Control)

Audit Committee Charter

As a guideline for the performance of its duties and responsibilities, the Audit Committee of PELNI Services refers to the Audit Committee Charter, which serves as the basis for the Committee's functions, authority, responsibilities, and working procedures. The Audit Committee Charter has been established to support the implementation of transparent, accountable, and professional corporate governance in fulfilling responsibilities to Shareholders and other stakeholders.

Audit Committee Charter No. 12 was established on 24 October 2025 and is reviewed and updated periodically in line with regulatory developments, the Company's requirements, and prevailing business conditions. (GRI 2-23, GRI 2-24 | ESG: Governance | ASEAN Corporate Governance Scorecard: Charter and Governance Framework)

Audit Committee Profile

Based on the Resolution of the Board of Commissioners No. 12.09/02/SK/DK.PELNI Services/2025 dated 9 December 2025 concerning the Appointment and Change in the Composition of the Audit Committee under the Board of Commissioners of PT Pelita Indonesia Djaya, the composition of the Audit Committee was established as part of

penguatan fungsi pengawasan dan penerapan tata kelola perusahaan yang baik. Komite Audit terdiri dari individu yang memiliki kompetensi, integritas, independensi, dan pengalaman yang mendukung pelaksanaan fungsi pengawasan perusahaan secara efektif dan profesional.
(GRI 2-9, GRI 2-10 | ESG: Governance | ASEAN Corporate Governance Scorecard: Committee Composition and Independence)

the Company's efforts to strengthen its supervisory function and enhance the implementation of Good Corporate Governance (GCG). The Audit Committee consists of individuals who possess the competence, integrity, independence, and experience necessary to support the effective and professional execution of the Company's oversight function. (GRI 2-9, GRI 2-10 | ESG: Governance | ASEAN Corporate Governance Scorecard: Committee Composition and Independence)

NAMA / *Name*	JABATAN / *Position*	DASAR PENGANGKATAN / *Basis of Appointment*	AKHIR MASA JABATAN / *End of Term of Office*
Yoni Agung Triharto	Ketua / *Chairman*	12.09/01/SK/DK.PID/2025	-
Beny Karjasa	Anggota Independen / *Independent Member*	1.16/01/SK/DK.PID/2023	-



Beny Karjasa
Anggota Komite Audit
Audit Committee Members

Tempat, Tanggal lahir:

Jakarta, 18 September 1963

Pendidikan:

Memperoleh Gelar Master of Marketing pada 2008, Sarjana Ekonomi 2005 dan Sarjana Muda Akutansi pada 1985.

Riwayat Pekerjaan:

- 2020-Saat ini:
  Komite Audit PT. Pelita Indonesia Djaya.
- 2017 - 2020:
  Direktur PT. Green Ruber System
  (PMA Korea Selatan).
- 2016 - 2017:
  SM. Komersial, PT. PT Pelita Indonesia Djaya
  (PELNI Services).

Place, Date of Birth:

Jakarta, September 18, 1963

Education:

Obtained his Master of Marke ting Degree in 2008, Bachelor of Economics in 2005 and Bachelor of Accountancy in 1985.

Work History:

- *2020-Current:*
  Audit Committee of PT Pelita Indonesia Djaya.
- *2017-2020:*
  Director of PT Green Ruber System (South Korean PMA).
- *2016-2017:*
  SM. Commercial, PT PT Pelita Indonesia Djaya (PELNI Services).

Pernyataan Independensi Komite Audit

Jajaran Komite Audit Perusahaanmenyatakan sebagai pribadi profesional yang independen dengan tidak memiliki hubungan dengan Perusahaan, baik secara keuangan, kepengurusan, dan kepemilikan saham. Pernyataan independensi ini ditetapkan tentang Pembentukan dan Pedoman Pelaksanaan Kerja Komite Audit.

Statement of Independence of The Audit Committee

The members of the Company's Audit Committee declare to be independent professionals with no relationship with the Company, either financially, in terms of management, and share ownership. This independence statement is stipulated in the Audit Committee Establishment and Work Implementation Guidelines.

PERNYATAAN INDEPENDENSI / Independence Statement	Yoni Agung Triharto	Beny Karjasa
Bukan merupakan orang dalam Kantor Akuntan Publik, Kantor Konsultan Hukum, Kantor Jasa Penilai Publik atau pihak lain yang memberi jasa asuransi, jasa non-asuransi, jasa penilai dan/atau jasa konsultasi lain kepada Perusahaan dalam waktu 6 (enam) bulan terakhir. / *Not a person in a Public Accounting Firm, Legal Consultant Firm, Public Appraisal Service Firm or other party that provides insurance services, non-insurance services, appraisal services and/or other consulting services to the Company within the last 6 (six) months.*	√	√
Bukan merupakan orang yang bekerja atau mempunyai wewenang dan tanggung jawab untuk merencanakan, memimpin, mengendalikan, atau mengawasi kegiatan Perusahaan dalam waktu 6 (enam) bulan terakhir, kecuali Komisaris Independen. / *Not a person who works or has the authority and responsibility to plan, lead, control, or supervise the Company's activities within the last 6 (six) months, except for Independent Commissioners.*	√	√
Tidak mempunyai saham langsung maupun tidak langsung pada Perusahaan. / *Does not have direct or indirect shares in the Company.*	√	√
Tidak mempunyai hubungan afiliasi dengan anggota Dewan Komisaris, anggota Direksi, atau Pemegang Saham Utama Perusahaan. / *Does not have an affiliated relationship with members of the Board of Commissioners, members of the Board of Directors, or Major Shareholders of the Company.*	√	√
Tidak mempunyai hubungan usaha baik langsung maupun tidak langsung yang berkaitan dengan kegiatan usaha Perusahaan. / *Does not have a direct or indirect business relationship related to the Company's business activities.*	√	√

Pelatihan dan Pendidikan Komite Audit

Perusahaanmengadakan serangkaian kegiatan pelatihan dan pendidikan untuk meningkatkan kompetensi Komite Audit dalam membantu Dewan Komisaris menjalankan tugas dan tanggung jawabnya. Untuk tahun buku 2025, Komite Audit berencana menjalankan pelatihan dan pendidikan untuk meningkatkan kompetensi baik secara internal, maupun eksternal.

Audit Committee Training and Education

The Company organises a series of training and educational programmes to enhance the competencies of the Audit Committee in supporting the Board of Commissioners in carrying out its duties and responsibilities. For the 2025 financial year, the Audit Committee plans to participate in various training and educational programmes aimed at strengthening its competencies through both internal and external learning initiatives.

Tugas dan Tanggung Jawab Komite Audit

Dalam membantu kinerja Dewan Komisaris, Komite Audit dibekali oleh tugas dan tanggung jawab sebagaimana dicantumkan dalam Piagam Komite Audit sebagai berikut:

1. Memastikan Perusahaantaat kepada aturan, hukum, serta kebijakan yang berlaku.
2. Memastikan laporan keuangan yang dirilis Perusahaan kepada publik, atau pihak otoritas, contohnya seperti laporan keuangan, laporan proyeksi, dan laporan lain yang terkait telah memenuhi kualitas dan akurasi yang ditentukan.
3. Memberikan saran untuk Dewan Komisaris terkait laporan atau informasi yang diberikan Direksi kepada Dewan Komisaris.
4. Memastikan pemeriksaan internal audit berjalan dengan semestinya, kemudian memantau secara berkelanjutan mengenai tindak lanjut temuan tersebut.
5. Memastikan dokumen, data, dan informasi Perusahaanterjaga kerahasiaannya.

Duties and Responsibilities of the Audit Committee

In supporting the Board of Commissioners in the discharge of its duties, the Audit Committee is entrusted with the duties and responsibilities as set out in the Audit Committee Charter, as follows:

1. *To ensure the Company's compliance with applicable laws, regulations, and corporate policies.*
2. *To ensure that financial reports and other information disclosed by the Company to the public or regulatory authorities, including financial statements, projected reports, and other related reports, meet the required standards of quality and accuracy.*
3. *To provide recommendations to the Board of Commissioners regarding reports or information submitted by the Board of Directors to the Board of Commissioners.*
4. *To ensure that internal audit activities are conducted properly and to continuously monitor the follow-up actions taken in response to audit findings.*
5. *To ensure the confidentiality of the Company's documents, data, and information.*

Rapat Komite Audit

Sepanjang tahun 2025 Komite Audit menghelat rapat sebanyak 100 persen, dengan tingkat kehadiran sebagai berikut:

Audit Committee Meetings

Throughout 2025, the Audit Committee achieved a meeting implementation rate of 100%, with the following attendance record:

Rapat Komite Audit / *Audit Committee Meeting*

PESERTA RAPAT / *Meeting Participant*	JABATAN / *Position*	JUMLAH RAPAT / *Total Meeting*	KEHADIRAN / *Attendance*	PERSENTASE TINGKAT KEHADIRAN / *Attendance Rate*
Yoni Agung Triharto	Ketua Komite Audit / *Chairman of the Audit Committee*	6	6	100%
Beny Karjasa	Anggota Komite Audit / *Member of the Audit Committee*	6	6	100%

Kegiatan Komite Audit

Audit Committee Activities

Peran dan Kedudukan

Role and Position

Komite Audit merupakan perangkat independen yang diangkat dan diberhentikan oleh Dewan Komisaris guna mendukung kelancaran tugas pengawasan. Komite ini bekerja secara kolektif dan bertanggung jawab langsung kepada Dewan Komisaris.

The Audit Committee is an independent body appointed and dismissed by the Board of Commissioners to support the effective execution of its supervisory duties. The Committee operates collectively and is directly accountable to the Board of Commissioners.

Mengacu pada Peraturan Menteri BUMN Nomor PER-3/MBU/03/2023 tentang Organ dan Sumber Daya Manusia Badan Usaha Milik Negara, tugas utama Komite Audit mencakup:

Referring to the Regulation of the Minister of State-Owned Enterprises (SOEs) No. PER-3/MBU/03/2023 concerning Organs and Human Resources of State-Owned Enterprises, the primary duties of the Audit Committee include the following:

- Mengevaluasi dan memastikan efektivitas Satuan Pengawas Intern perusahaan serta kelancaran pelaksanaan tugas auditor eksternal dan internal.
- Menilai kegiatan dan hasil audit, sekaligus memberikan rekomendasi penyempurnaan sistem pengendalian manajemen beserta implementasinya.
- Memastikan tersedianya prosedur evaluasi yang memadai terhadap segala informasi yang dipublikasikan oleh perusahaan.
- Mengidentifikasi isu-isu yang memerlukan perhatian Dewan Komisaris, menjalankan tugas terkait pengelolaan risiko, serta melaksanakan penugasan lain sesuai peraturan perundang-undangan dan Piagam Komite Audit.

Realisasi Kegiatan Tahun 2025

Sepanjang tahun 2025, Komite Audit telah menjalankan fungsinya sesuai ketentuan perundang-undangan melalui serangkaian kegiatan berikut:

1. Rapat dan Koordinasi: Menyelenggarakan rapat komite berkala setiap triwulan, berpartisipasi dalam rapat Dewan Komisaris, serta menyiapkan telaah kinerja bulanan yang mencakup perkembangan kondisi, masalah aktual, dan isu strategis perusahaan. Komite juga turut mendampingi kunjungan kerja lapangan Dewan Komisaris ke berbagai unit kerja di daerah.
2. Pengawasan Audit Eksternal: Memonitor dan mengevaluasi pelaksanaan audit laporan keuangan tahun buku 2024 oleh KAP Djoko, Sidik & Indra. Komite juga merekomendasikan penggunaan jasa Kantor Akuntan Publik (KAP) untuk audit tahun 2025, dengan menyelaraskan proses pengadaannya bersama KAP PT Pelayaran Nasional Indonesia (Persero) berdasarkan ketetapan Menteri BUMN.
3. Pengawasan Audit Internal: Menelaah Rencana Kerja Strategis dan Rencana Kerja Audit Tahunan (RKAT) Satuan Pengawas Internal (SPI) Tahun 2025, serta memonitor realisasinya hingga akhir tahun. Komite secara aktif mengevaluasi efektivitas pengendalian internal dan memberikan masukan atas temuan-temuan krusial dari auditor internal maupun eksternal.
4. Telaah Laporan dan Perencanaan: Melakukan reviu terhadap Laporan Tahunan 2024 PELNI Services *(audited)* serta laporan

- *Evaluating and ensuring the effectiveness of the Company's Internal Audit Unit, as well as the proper execution of the duties of both external and internal auditors.*
- *Assessing audit activities and results, while providing recommendations for the improvement of management control systems and their implementation.*
- *Ensuring the availability of adequate evaluation procedures for all information disclosed by the Company.*
- *Identifying issues that require the attention of the Board of Commissioners, carrying out responsibilities related to risk management, and performing other duties in accordance with applicable laws and regulations and the Audit Committee Charter.*

Realisation of Activities in 2025

Throughout 2025, the Audit Committee carried out its functions in accordance with applicable regulations through the following activities:

1. *Meetings and Coordination: Conducted regular quarterly committee meetings, participated in Board of Commissioners' meetings, and prepared monthly performance reviews covering business developments, current issues, and strategic corporate matters. The Committee also accompanied the Board of Commissioners during field visits to various operational units in different regions.*
2. *External Audit Oversight: Monitored and evaluated the audit of the 2024 financial statements conducted by KAP Djoko, Sidik & Indra. The Committee also recommended the appointment of a Public Accounting Firm (KAP) for the 2025 audit, aligning the procurement process with that of the Public Accounting Firm engaged by PT Pelayaran Nasional Indonesia (Persero) in accordance with the policy of the Minister of State-Owned Enterprises.*
3. *Internal Audit Oversight: Reviewed the Strategic Work Plan and Annual Audit Work Plan (RKAT) of the Internal Audit Unit (SPI) for 2025 and monitored their implementation throughout the year. The Committee actively evaluated the effectiveness of internal controls and provided input on significant findings identified by both internal and external auditors.*
4. *Review of Reports and Planning: Reviewed the audited 2024 Annual Report of PELNI Services and the supervisory reports of the Board of*

tugas pengawasan. Selain itu, Komite juga menyelaraskan program kerja dan anggaran tahunannya agar sejalan dengan rencana kerja Dewan Komisaris.
5. Peningkatan Kompetensi: Mengikuti berbagai program peningkatan kapasitas profesional, salah satunya adalah Pelatihan Sistem Manajemen Anti Suap ISO 37001:2025.

Pelaksanaan Tugas Komite Audit Tahun 2025

Sepanjang Tahun 2025, Komite Audit PELNI Services telah melaksanakan tugas dan tanggung jawabnya dalam membantu Dewan Komisaris menjalankan fungsi pengawasan sesuai dengan ketentuan yang diatur dalam Piagam Komite Audit. Pelaksanaan tugas tersebut dilakukan secara independen, profesional, dan objektif guna mendukung penerapan *Good Corporate Governance (GCG)*, penguatan pengendalian internal, kepatuhan terhadap regulasi, serta peningkatan kualitas tata kelola perusahaan secara berkelanjutan. *(GRI 2-13, GRI 2-27 | ESG: Governance | ASEAN Corporate Governance Scorecard: Audit and Internal Control)*

Dalam menjalankan fungsinya, Komite Audit secara berkala menyelenggarakan pertemuan dan koordinasi dengan auditor independen, Unit SPI, serta manajemen perusahaan untuk membahas berbagai aspek yang berkaitan dengan proses pengawasan dan pengendalian perusahaan. Pertemuan tersebut menjadi sarana evaluasi dan koordinasi dalam memastikan efektivitas pelaporan keuangan, pengelolaan risiko, dan implementasi pengendalian internal perusahaan. *(GRI 2-12, GRI 2-16 | ESG: Governance | ASEAN CG Scorecard: Oversight and Accountability)*

Adapun pelaksanaan tugas Komite Audit sepanjang Tahun 2025 antara lain meliputi:

1. Melakukan pemantauan dan evaluasi terhadap independensi auditor independen dalam proses audit dan pelaporan informasi keuangan perusahaan guna memastikan objektivitas dan kualitas hasil audit.
2. Memberikan saran dan rekomendasi kepada Dewan Komisaris terkait adanya perbedaan pendapat antara manajemen dan auditor independen dalam proses pemeriksaan maupun pelaporan keuangan.

Commissioners. The Committee also aligned its annual work programme and budget with the work plan of the Board of Commissioners.
5. *Competency Development: Participated in various professional capacity-building programmes, including training on the ISO 37001:2025 Anti-Bribery Management System.*

Implementation of Audit Committee Duties in 2025

Throughout 2025, the Audit Committee of PELNI Services carried out its duties and responsibilities in assisting the Board of Commissioners in performing its supervisory function in accordance with the provisions set out in the Audit Committee Charter. These duties were performed independently, professionally, and objectively to support the implementation of Good Corporate Governance (GCG), strengthen internal controls, ensure regulatory compliance, and continuously enhance the quality of corporate governance.
(GRI 2-13, GRI 2-27 | ESG: Governance | ASEAN Corporate Governance Scorecard: Audit and Internal Control)

In carrying out its functions, the Audit Committee regularly held meetings and coordination sessions with independent auditors, the Internal Audit Unit (SPI), and the Company's management to discuss various aspects relating to corporate oversight and control processes. These meetings served as a platform for evaluation and coordination to ensure the effectiveness of financial reporting, risk management, and the implementation of the Company's internal control system.
(GRI 2-12, GRI 2-16 | ESG: Governance | ASEAN CG Scorecard: Oversight and Accountability)

The implementation of the Audit Committee's duties throughout 2025 included the following:

1. *Monitoring and evaluating the independence of the independent auditor in the audit process and financial reporting activities to ensure the objectivity and quality of audit results.*
2. *Providing advice and recommendations to the Board of Commissioners regarding any differences of opinion between management and the independent auditor during audit examinations or financial reporting processes.*

3. Melakukan penelaahan atas laporan keuangan perusahaan sebelum disampaikan kepada Dewan Komisaris.
4. Memantau efektivitas pelaksanaan audit internal serta tindak lanjut atas hasil temuan audit.
5. Mengawasi penerapan Satuan Pengawas Intern dan manajemen risiko perusahaan.
6. Memastikan kepatuhan perusahaan terhadap ketentuan peraturan perundang-undangan dan kebijakan internal yang berlaku.
7. Menjaga kerahasiaan dokumen, data, dan informasi perusahaan sesuai ketentuan yang berlaku. *(GRI 205-2, GRI 2-24, GRI 2-27 | ESG: Governance & Risk Management | ASEAN Corporate Governance Scorecard: Compliance, Audit and Risk Oversight)*

"Komite Audit berperan penting dalam menjaga integritas laporan keuangan, efektivitas pengendalian internal, dan kualitas tata kelola perusahaan yang berkelanjutan."

KOMITE NOMINASI DAN REMUNERASI

Peran dan Fungsi Komite Nominasi dan Remunerasi

Komite Nominasi dan Remunerasi merupakan komite pendukung Dewan Komisaris yang dibentuk untuk membantu pelaksanaan fungsi pengawasan dan pemberian rekomendasi strategis terkait kebijakan nominasi, remunerasi, pengembangan organisasi, serta pengelolaan sumber daya manusia perusahaan.

Dalam menjalankan tugasnya, Komite Nominasi dan Remunerasi berperan dalam melakukan evaluasi terhadap struktur organisasi, proses nominasi anggota Direksi dan Dewan Komisaris, sistem remunerasi, penilaian kinerja, pengembangan kompetensi, hingga perencanaan suksesi manajemen perusahaan.

Keberadaan Komite Nominasi dan Remunerasi menjadi bagian penting dalam memastikan bahwa pengelolaan sumber daya manusia dilakukan secara objektif, transparan, adil, kompetitif, dan selaras dengan strategi bisnis perusahaan serta prinsip-prinsip *Good Corporate Governance (GCG).* Melalui fungsi pengawasan yang efektif, Komite

3. *Reviewing the Company's financial statements prior to their submission to the Board of Commissioners.*
4. *Monitoring the effectiveness of internal audit activities and the follow-up actions taken in response to audit findings.*
5. *Overseeing the implementation of the Internal Audit Unit and the Company's risk management practices.*
6. *Ensuring the Company's compliance with applicable laws and regulations as well as internal policies.*
7. *Safeguarding the confidentiality of the Company's documents, data, and information in accordance with applicable regulations. (GRI 205-2, GRI 2-24, GRI 2-27 | ESG: Governance & Risk Management | ASEAN Corporate Governance Scorecard: Compliance, Audit and Risk Oversight)*

"The Audit Committee plays a vital role in maintaining the integrity of financial reporting, the effectiveness of internal controls, and the quality of sustainable corporate governance."

Nomination and Remuneration Committee

Roles and Functions of the Nomination and Remuneration Committee

The Nomination and Remuneration Committee is a committee established under the Board of Commissioners to assist in carrying out its supervisory function and to provide strategic recommendations regarding nomination policies, remuneration, organisational development, and the management of the Company's human capital.

In performing its duties, the Nomination and Remuneration Committee is responsible for evaluating the organisational structure, the nomination process for members of the Board of Directors and the Board of Commissioners, remuneration systems, performance assessments, competency development programmes, and succession planning for the Company's management.

The Nomination and Remuneration Committee plays an important role in ensuring that human capital management is conducted objectively, transparently, fairly, competitively, and in alignment with the Company's business strategy and the principles of Good Corporate Governance (GCG). Through its

Nominasi dan Remunerasi turut mendukung terciptanya kepemimpinan perusahaan yang profesional, berintegritas, dan berorientasi pada keberlanjutan perusahaan.
(GRI 2-9, GRI 2-10, GRI 2-19, GRI 2-20 | ESG: Governance & Human Capital | ASEAN Corporate Governance Scorecard: Board Responsibilities, Remuneration Policy, Board Composition and Succession Planning)

Piagam Komite Nominasi dan Remunerasi

Sebagai pedoman dalam pelaksanaan tugas dan tanggung jawabnya, Komite Nominasi dan Remunerasi PELNI Services mengacu pada Piagam Komite Nominasi dan Remunerasi yang memuat fungsi, wewenang, tanggung jawab, kode etik, independensi, serta mekanisme kerja komite. Piagam tersebut disusun untuk mendukung terciptanya tata kelola perusahaan yang transparan, akuntabel, profesional, dan berkelanjutan, khususnya dalam pengelolaan kebijakan nominasi dan remunerasi perusahaan.

Berdasarkan Surat Keputusan Dewan Komisaris Nomor 02.13/01/SK/DK.PID/2026 tanggal 13 Februari 2026 tentang Pengangkatan dan Perubahan Susunan Komite Kebijakan Risiko pada Dewan Komisaris PT Pelita Indonesia Djaya. Susunan Komite Nominasi dan Remunerasi PT Pelita Indonesia Djaya, maka susunan Komite Nominasi dan Remunerasi ditetapkan sebagai bagian dari penguatan fungsi pengawasan Dewan Komisaris terhadap pengelolaan sumber daya manusia dan kebijakan remunerasi perusahaan.

Komite Nominasi dan Remunerasi terdiri dari individu yang memiliki kompetensi, pengalaman, integritas, independensi, serta pemahaman yang memadai di bidang tata kelola perusahaan, pengembangan organisasi, manajemen SDM, dan remunerasi guna mendukung pelaksanaan fungsi pengawasan secara efektif dan profesional.
(GRI 2-9, GRI 2-10 | ESG: Governance | ASEAN Corporate Governance Scorecard: Committee Composition and Independence)

effective oversight function, the Committee also supports the development of corporate leadership that is professional, ethical, and focused on the Company's long-term sustainability.
(GRI 2-9, GRI 2-10, GRI 2-19, GRI 2-20 | ESG: Governance & Human Capital | ASEAN Corporate Governance Scorecard: Board Responsibilities, Remuneration Policy, Board Composition and Succession Planning)

Nomination and Remuneration Committee Charter

As a guideline for the performance of its duties and responsibilities, the Nomination and Remuneration Committee of PELNI Services refers to the Nomination and Remuneration Committee Charter, which sets out the Committee's functions, authority, responsibilities, code of conduct, independence requirements, and working procedures. The Charter has been established to support the implementation of transparent, accountable, professional, and sustainable corporate governance, particularly in relation to the management of the Company's nomination and remuneration policies.

Based on the Resolution of the Board of Commissioners No. 02.13/01/SK/DK.PID/2026 dated 13 February 2026 concerning the Appointment and Changes in the Composition of the Risk Policy Committee under the Board of Commissioners of PT Pelita Indonesia Djaya, the composition of the Nomination and Remuneration Committee of PT Pelita Indonesia Djaya was established as part of efforts to strengthen the Board of Commissioners' oversight function over human capital management and the Company's remuneration policies.

The Nomination and Remuneration Committee consists of individuals possessing the competence, experience, integrity, independence, and adequate understanding of corporate governance, organisational development, human capital management, and remuneration matters necessary to support the effective and professional execution of its oversight function. (GRI 2-9, GRI 2-10 | ESG: Governance | ASEAN Corporate Governance Scorecard: Committee Composition and Independence)

NAMA / *Name*	JABATAN / *Position*	DASAR PENGANGKATAN / *Basis of Appointment*	AKHIR MASA JABATAN / *End of Term of Office*
MARDIYANTO	Ketua / *Chairman*	01.04/01/SK/DK.PELNI Services/2025	Masih menjabat / *Incumbent*
SRI ERNAWATI	Anggota / *Member*	01.04/01/SK/DK.PELNI Services/2025	Masih menjabat / *Incumbent*



Sri Ernawati

Anggota Komite Nominasi dan Remunerasi
Member of the Nomination and Remuneration Committee

Tempat, Tanggal lahir:

Jakarta, 29 September 1967
(58 Tahun)

Pendidikan:

- PPM School of Management (2009–2011) – Magister Manajemen
- Trisakti School of Sea Transportation Management (2002–2006) – Manajemen Transportasi Laut

Riwayat Pekerjaan:

- *Corporate Secretary*
  PT Pelita Indonesia Djaya (2023)
- *Senior Manager Business Development Division*
  PT Pelita Indonesia Djaya
- *Senior Manager General Affairs and Human Resources Division* – PT Pelita Indonesia Djaya
- *Senior Manager Procurement Division*
  PT Pelita Indonesia Djaya
- *Head of Internal Audit (SPI)*
  PT Pelita Indonesia Djaya
- Main Staff of the President Director
  PT Pelayaran Nasional Indonesia
- *Main Staff of the President Director (Marketing Research)* – PT Pelayaran Nasional Indonesia
- *General Manager* Cabang Semarang
  PT Pelayaran Nasional Indonesia
- *General Manager Agency Division*
  PT Pelayaran Nasional Indonesia
- Operational Manager Agency Division
  PT Pelayaran Nasional Indonesia
- *Head of Ship Agencies Division*
  PT Pelayaran Nasional Indonesia
- *Junior Staff Agency Division*
  PT Pelayaran Nasional Indonesia

Place, Date of Birth:

Jakarta, September 29, 1967
(58 Years old)

Education:

- *PPM School of Management (2009–2011) – Master of Management*
- *Trisakti Institute of Transportation and Logistics (2002–2006) – Bachelor's Degree in Maritime Transportation Management*

Work History:

- *Corporate Secretary*
  PT Pelita Indonesia Djaya (2023)
- *Senior Manager, Business Development Division*
  PT Pelita Indonesia Djaya
- *Senwior Manager, General Affairs and Human Resources Division - PT Pelita Indonesia Djaya*
- *Senior Manager, Procurement Division*
  PT Pelita Indonesia Djaya
- *Head of Internal Audit Unit (SPI)*
  PT Pelita Indonesia Djaya
- *Principal Staff to the President Director*
  PT Pelayaran Nasional Indonesia (Persero)
- *Principal Staff to the President Director (Marketing Research) - PT Pelayaran Nasional Indonesia (Persero)*
- *General Manager, Semarang Branch*
  PT Pelayaran Nasional Indonesia (Persero)
- *General Manager, Agency Division*
  PT Pelayaran Nasional Indonesia (Persero)
- *Operations Manager, Agency Division*
  PT Pelayaran Nasional Indonesia (Persero)
- *Head of Ship Agency Division*
  PT Pelayaran Nasional Indonesia (Persero)
- *Junior Staff, Agency Division*
  PT Pelayaran Nasional Indonesia (Persero)

Pernyataan Independensi Komite Nominasi Dan Remunerasi

Jajaran Komite Nominasi dan Remunerasi menyatakan independensinya dalam menjalankan tugas dan tanggung jawab pengawasan tanpa adanya benturan kepentingan, hubungan afiliasi, maupun pengaruh pihak lain yang dapat memengaruhi objektivitas pengambilan keputusan. Independensi tersebut menjadi landasan penting dalam memastikan proses nominasi dan remunerasi dilakukan secara profesional, transparan, dan akuntabel sesuai prinsip *Good Corporate Governance (GCG).*
(GRI 2-15, GRI 2-16 | ESG: Governance | ASEAN Corporate Governance Scorecard: Independence and Conflict of Interest)

Pernyataan Independensi

- Tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris, Direksi, maupun Pemegang Saham Utama Perusahaan.
- Tidak mempunyai kepentingan pribadi yang dapat memengaruhi independensi dalam memberikan rekomendasi terkait nominasi dan remunerasi.
- Tidak memiliki saham langsung maupun tidak langsung pada perusahaan.
- Tidak mempunyai hubungan usaha baik langsung maupun tidak langsung yang berkaitan dengan kegiatan usaha perusahaan.
- Menjalankan tugas secara objektif, profesional, independen, dan berintegritas sesuai prinsip *Good Corporate Governance (GCG).*

Pelatihan dan Pendidikan Komite Nominasi dan Remunerasi

Perusahaan secara berkelanjutan mendukung peningkatan kompetensi Komite Nominasi dan Remunerasi melalui berbagai program pelatihan, seminar, *workshop*, dan pendidikan baik internal maupun eksternal. Program pengembangan kompetensi tersebut bertujuan untuk meningkatkan pemahaman terkait praktik tata kelola perusahaan, *strategic human capital, leadership development, succession planning*, serta kebijakan remunerasi berbasis kinerja dan keberlanjutan perusahaan.

Statement of Independence of the Nomination and Remuneration Committee

The members of the Nomination and Remuneration Committee affirm their independence in carrying out their supervisory duties and responsibilities without any conflict of interest, affiliated relationships, or influence from any party that could affect the objectivity of decision-making. Such independence serves as a fundamental principle in ensuring that nomination and remuneration processes are conducted professionally, transparently, and accountably in accordance with the principles of Good Corporate Governance (GCG).
(GRI 2-15, GRI 2-16 | ESG: Governance | ASEAN Corporate Governance Scorecard: Independence and Conflict of Interest)

Statement of Independence

- *Do not have any affiliated relationship with members of the Board of Commissioners, the Board of Directors, or the Company's Controlling Shareholder.*
- *Do not have any personal interests that could compromise their independence in providing recommendations regarding nomination and remuneration matters.*
- *Do not hold, either directly or indirectly, any shares in the Company.*
- *Do not have any business relationship, either directly or indirectly, related to the Company's business activities.*
- *Perform their duties objectively, professionally, independently, and with integrity in accordance with the principles of Good Corporate Governance (GCG).*

Training and Education of the Nomination and Remuneration Committee

The Company continuously supports the enhancement of the competencies of the Nomination and Remuneration Committee through various training programmes, seminars, workshops, and educational initiatives, both internal and external. These competency development programmes are intended to strengthen the Committee's understanding of corporate governance practices, strategic human capital management, leadership development, succession planning, and performance- and sustainability-based remuneration policies.

Sepanjang tahun buku 2025, anggota Komite Nominasi dan Remunerasi direncanakan mengikuti berbagai kegiatan pengembangan kompetensi guna mendukung efektivitas pelaksanaan fungsi pengawasan Dewan Komisaris.
(GRI 404-1, GRI 404-2 | ESG: Social & Governance | ASEAN Corporate Governance Scorecard: Board Development and Continuing Education)

Tugas dan Tanggung Jawab Komite Nominasi Dan Remunerasi

Dalam membantu pelaksanaan fungsi pengawasan Dewan Komisaris, Komite Nominasi dan Remunerasi memiliki tugas dan tanggung jawab sebagai berikut:

1. Memberikan rekomendasi kepada Dewan Komisaris terkait kebijakan dan sistem nominasi anggota Direksi dan Dewan Komisaris.
2. Melakukan evaluasi terhadap struktur, kebijakan, dan besaran remunerasi Direksi dan Dewan Komisaris berdasarkan prinsip kewajaran, kinerja, dan daya saing industri.
3. Menelaah kesesuaian sistem remunerasi dengan pencapaian kinerja perusahaan dan strategi bisnis jangka panjang.
4. Melakukan evaluasi terhadap efektivitas struktur organisasi dan pengembangan sumber daya manusia perusahaan.
5. Memberikan rekomendasi terkait program pengembangan kompetensi dan suksesi manajemen perusahaan.
6. Memastikan implementasi kebijakan SDM berjalan sesuai prinsip *Good Corporate Governance (GCG)* dan ketentuan peraturan yang berlaku.
7. Menjaga kerahasiaan dokumen, data, dan informasi perusahaan yang berkaitan dengan proses nominasi dan remunerasi.
   (GRI 2-19, GRI 2-20, GRI 404-2 | ESG: Governance & Human Capital | ASEAN Corporate Governance Scorecard: Remuneration, Succession Planning and Board Oversight)

Kebijakan Rapat dan Kegiatan Rapat Komite Nominasi dan Remunerasi

Sepanjang tahun 2025, Komite Nominasi dan Remunerasi menyelenggarakan rapat secara berkala guna membahas evaluasi kebijakan remunerasi, pengembangan organisasi, efektivitas pengelolaan SDM, serta rekomendasi strategis terkait proses nominasi dan suksesi manajemen perusahaan. Pelaksanaan rapat dilakukan secara efektif dengan tingkat partisipasi dan

Throughout the 2025 financial year, members of the Nomination and Remuneration Committee were scheduled to participate in various competency development programmes to support the effective execution of the Board of Commissioners' supervisory function.
(GRI 404-1, GRI 404-2 | ESG: Social & Governance | ASEAN Corporate Governance Scorecard: Board Development and Continuing Education)

Duties and Responsibilities of the Nomination and Remuneration Committee

In supporting the Board of Commissioners in carrying out its supervisory function, the Nomination and Remuneration Committee has the following duties and responsibilities:

1. *To provide recommendations to the Board of Commissioners regarding policies and systems for the nomination of members of the Board of Directors and the Board of Commissioners.*
2. *To evaluate the structure, policies, and remuneration levels of the Board of Directors and the Board of Commissioners based on the principles of fairness, performance, and industry competitiveness.*
3. *To review the alignment of the remuneration system with the Company's performance achievements and long-term business strategy.*
4. *To evaluate the effectiveness of the Company's organisational structure and human capital development initiatives.*
5. *To provide recommendations regarding competency development programmes and management succession planning.*
6. *To ensure that the implementation of human capital policies is in line with the principles of Good Corporate Governance (GCG) and applicable regulations.*
7. *To maintain the confidentiality of the Company's documents, data, and information related to nomination and remuneration processes.*
   (GRI 2-19, GRI 2-20, GRI 404-2 | ESG: Governance & Human Capital | ASEAN Corporate Governance Scorecard: Remuneration, Succession Planning and Board Oversight)

Meeting Policy and Activities of the Nomination and Remuneration Committee

Throughout 2025, the Nomination and Remuneration Committee held regular meetings to discuss the evaluation of remuneration policies, organisational development, the effectiveness of human capital management, and strategic recommendations relating to nomination processes and management succession planning. These meetings were conducted effectively, with a high level of participation and

kehadiran anggota komite yang tinggi sebagai bentuk komitmen terhadap pelaksanaan fungsi pengawasan perusahaan. *(GRI 2-12, GRI 2-13 | ESG: Governance | ASEAN Corporate Governance Scorecard: Board and Committee Meetings)*

attendance by committee members, reflecting their commitment to fulfilling the Company's oversight function. (GRI 2-12, GRI 2-13 | ESG: Governance | ASEAN Corporate Governance Scorecard: Board and Committee Meetings)

Berdasarkan Surat Keputusan Dewan Komisaris Nomor 01.04/01/SK/DK.PELNI Services/2025 tanggal 1 April 2025 tentang Pembentukan Komite Nominasi dan Remunerasi pada Dewan Komisaris PT Pelita Indonesia Djaya, maka susunan Komite Nominasi dan Remunerasi PT Pelita Indonesia Djaya adalah sebagai berikut:

Based on the Resolution of the Board of Commissioners No. 01.04/01/SK/DK.PELNI Services/2025 dated 1 April 2025 concerning the Establishment of the Nomination and Remuneration Committee under the Board of Commissioners of PT Pelita Indonesia Djaya, the composition of the Nomination and Remuneration Committee of PT Pelita Indonesia Djaya is as follows:

PESERTA RAPAT / *Meeting Participant*	JABATAN / *Position*	JUMLAH RAPAT / *Total Meeting*	KEHADIRAN / *Attendance*	PERSENTASE TINGKAT KEHADIRAN / *Attendance Rate*
Mardiyanto	Ketua Komite / *Chairman of Committee*	6	6	100%
Sri Ernawati	Anggota Komite / *Member of Committee*	6	6	100%

Pelaksanaan Tugas Komite Nominasi dan Remunerasi Tahun 2025

Sepanjang Tahun 2025, Komite Nominasi dan Remunerasi PELNI Services telah melaksanakan tugas dan tanggung jawabnya secara independen, profesional, dan objektif dalam membantu Dewan Komisaris menjalankan fungsi pengawasan terhadap kebijakan nominasi, remunerasi, pengembangan organisasi, serta pengelolaan sumber daya manusia perusahaan. Pelaksanaan tugas tersebut dilakukan untuk mendukung penguatan *Good Corporate Governance (GCG)*, peningkatan kualitas *human capital*, dan keberlanjutan bisnis perusahaan.

Dalam menjalankan fungsinya, Komite Nominasi dan Remunerasi secara berkala melakukan koordinasi dengan Direksi dan unit kerja terkait untuk melakukan evaluasi terhadap kebijakan remunerasi, efektivitas struktur organisasi, pengembangan kompetensi SDM, dan implementasi *succession* planning perusahaan. *(GRI 2-13, GRI 2-19, GRI 2-20 | ESG: Governance & Human Capital | ASEAN Corporate Governance Scorecard: Board Oversight and Human Capital Governance)*

Adapun pelaksanaan tugas Komite Nominasi dan Remunerasi sepanjang Tahun 2025 antara lain meliputi:

Implementation of the Duties of the Nomination and Remuneration Committee in 2025

Throughout 2025, the Nomination and Remuneration Committee of PELNI Services carried out its duties and responsibilities independently, professionally, and objectively in assisting the Board of Commissioners in overseeing the Company's nomination policies, remuneration practices, organisational development, and human capital management. The implementation of these responsibilities was aimed at strengthening Good Corporate Governance (GCG), enhancing the quality of human capital, and supporting the Company's long-term business sustainability.

In performing its functions, the Nomination and Remuneration Committee regularly coordinated with the Board of Directors and relevant work units to evaluate remuneration policies, the effectiveness of the organisational structure, human capital competency development programmes, and the implementation of the Company's succession planning initiatives. (GRI 2-13, GRI 2-19, GRI 2-20 | ESG: Governance & Human Capital | ASEAN Corporate Governance Scorecard: Board Oversight and Human Capital Governance)

The implementation of the duties of the Nomination and Remuneration Committee throughout 2025 included the following:

1. Melakukan evaluasi terhadap kebijakan remunerasi Direksi dan Dewan Komisaris.
2. Memberikan rekomendasi terkait sistem nominasi dan succession planning manajemen perusahaan.
3. Melakukan penelaahan terhadap program pengembangan kompetensi dan penguatan budaya perusahaan.
4. Mengevaluasi efektivitas struktur organisasi dan pengelolaan SDM perusahaan.
5. Memastikan implementasi kebijakan SDM berjalan sesuai prinsip tata kelola perusahaan yang baik.
6. Memberikan rekomendasi strategis terkait penguatan human capital perusahaan.
   (GRI 2-19, GRI 404-2 | ESG: Governance & Human Capital | ASEAN Corporate Governance Scorecard: Remuneration and Board Development)

"Komite Nominasi dan Remunerasi berperan penting dalam memastikan pengelolaan sumber daya manusia, sistem remunerasi, dan proses suksesi perusahaan berjalan secara objektif, transparan, dan selaras dengan strategi keberlanjutan perusahaan."

KOMITE KEBIJAKAN RISIKO

Peran dan Fungsi Komite Kebijakan Risiko

Komite Kebijakan Risiko merupakan komite pendukung Dewan Komisaris yang dibentuk untuk membantu pelaksanaan fungsi pengawasan terhadap efektivitas penerapan manajemen risiko perusahaan. Dalam menjalankan tugasnya, Komite Kebijakan Risiko berperan dalam melakukan penelaahan terhadap kebijakan manajemen risiko, profil risiko perusahaan, efektivitas Satuan Pengawas Intern, mitigasi risiko strategis, serta implementasi budaya sadar risiko di seluruh aktivitas perusahaan.

Keberadaan Komite Kebijakan Risiko menjadi bagian penting dalam mendukung terciptanya Satuan Pengawas Intern dan Manajemen Risiko yang terintegrasi, adaptif, dan berkelanjutan guna menjaga kesinambungan usaha perusahaan serta meningkatkan nilai perusahaan bagi para pemangku kepentingan. *(GRI 2-12, GRI 2-13, GRI 2-27 | ESG: Governance & Risk Management | ASEAN Corporate Governance Scorecard: Risk Oversight and Internal Control)*

1. *Evaluating the remuneration policies applicable to the Board of Directors and the Board of Commissioners.*
2. *Providing recommendations regarding the Company's nomination system and management succession planning.*
3. *Reviewing competency development programmes and corporate culture strengthening initiatives.*
4. *Evaluating the effectiveness of the Company's organisational structure and human capital management practices.*
5. *Ensuring that the implementation of human capital policies is aligned with the principles of Good Corporate Governance (GCG).*
6. *Providing strategic recommendations relating to the strengthening of the Company's human capital. (GRI 2-19, GRI 404-2 | ESG: Governance & Human Capital | ASEAN Corporate Governance Scorecard: Remuneration and Board Development)*

"The Nomination and Remuneration Committee plays an important role in ensuring that human capital management, remuneration systems, and succession processes are conducted objectively, transparently, and in alignment with the Company's sustainability strategy."

Risk Policy Committee

Roles and Functions of the Risk Policy Committee

The Risk Policy Committee is a committee established under the Board of Commissioners to assist in carrying out its supervisory function over the effectiveness of the Company's risk management implementation. In performing its duties, the Risk Policy Committee reviews risk management policies, the Company's risk profile, the effectiveness of the Internal Audit Unit, strategic risk mitigation measures, and the implementation of a risk-awareness culture throughout the Company's operations.

The existence of the Risk Policy Committee is an important component in supporting the establishment of an integrated, adaptive, and sustainable Internal Audit and Risk Management framework, aimed at safeguarding business continuity and enhancing corporate value for stakeholders. (GRI 2-12, GRI 2-13, GRI 2-27 | ESG: Governance & Risk Management | ASEAN Corporate Governance Scorecard: Risk Oversight and Internal Control)

Piagam Komite Kebijakan Risiko

Sebagai pedoman dalam pelaksanaan tugas dan tanggung jawabnya, Komite Kebijakan Risiko PELNI Services mengacu pada Piagam Komite Kebijakan Risiko yang memuat fungsi, wewenang, tanggung jawab, independensi, kode etik, serta mekanisme kerja komite. Piagam tersebut disusun untuk mendukung penerapan manajemen risiko perusahaan yang efektif, terukur, dan sesuai dengan prinsip *Good Corporate Governance (GCG)*.

Berdasarkan Surat Keputusan Dewan Komisaris Nomor 01.04/01/SK/DK.PID/2025 tanggal 1 April 2025 tentang Pembentukan Komite Nominasi dan Remunerasi pada Dewan Komisaris PT Pelita Indonesia Djaya maka susunan Komite Kebijakan Risiko Dewan Komisaris PT Pelita Indonesia Djaya adalah sebagai berikut:

Profil Komite Kebijakan Risiko

Komite Kebijakan Risiko terdiri dari individu yang memiliki kompetensi, integritas, independensi, serta pengalaman dalam bidang tata kelola perusahaan, pengendalian internal, audit, dan manajemen risiko guna mendukung efektivitas pelaksanaan fungsi pengawasan perusahaan secara profesional dan objektif.
(GRI 2-9, GRI 2-10 | ESG: Governance & Risk Management | ASEAN Corporate Governance Scorecard: Committee Composition and Independence)

Berdasarkan Surat Keputusan Dewan Komisaris Nomor 02.13/01/SK/DK.PELNI Services/2026 tanggal 13 Februari 2026 tentang Pengangkatan dan Perubahan Susunan Komite Kebijakan Risiko pada Dewan Komisaris PT Pelita Indonesia Djaya, maka susunan Komite Kebijakan Risiko Dewan Komisaris PT Pelita Indonesia Djaya adalah sebagai berikut:

Risk Policy Committee Charter

As a guideline for the performance of its duties and responsibilities, the Risk Policy Committee of PELNI Services refers to the Risk Policy Committee Charter, which sets out the Committee's functions, authority, responsibilities, independence requirements, code of ethics, and working procedures. The Charter has been established to support the implementation of effective, measurable, and well-governed risk management practices in accordance with the principles of Good Corporate Governance (GCG).

Based on the Resolution of the Board of Commissioners No. 01.04/01/SK/DK.PID/2025 dated 1 April 2025 concerning the Establishment of the Nomination and Remuneration Committee under the Board of Commissioners of PT Pelita Indonesia Djaya, the composition of the Risk Policy Committee under the Board of Commissioners of PT Pelita Indonesia Djaya is as follows:

Risk Policy Committee Profile

The Risk Policy Committee consists of individuals who possess the competence, integrity, independence, and experience in corporate governance, internal control, auditing, and risk management required to support the effective, professional, and objective execution of the Company's oversight function.
(GRI 2-9, GRI 2-10 | ESG: Governance & Risk Management | ASEAN Corporate Governance Scorecard: Committee Composition and Independence)

Based on the Resolution of the Board of Commissioners No. 02.13/01/SK/DK.PELNI Services/2026 dated 13 February 2026 concerning the Appointment and Changes in the Composition of the Risk Policy Committee under the Board of Commissioners of PT Pelita Indonesia Djaya, the composition of the Risk Policy Committee under the Board of Commissioners of PT Pelita Indonesia Djaya is as follows:

NAMA / *Name*	JABATAN / *Position*	DASAR PENGANGKATAN / *Basis of Appointment*	AKHIR MASA JABATAN / *End of Term of Office*
Sosialisman Hidayat Hasibuan	Ketua / *Chairman*	Akta Notaris Ida Adiningsih, S.H. Nomor 08 Tanggal 18 November 2024	Masih menjabat sampai Desember 2025 / *Still serving until December 2025*
Melva Viona Girsang	Anggota / *Member*	11.24/01/SK/DK.PID/2025	Masih menjabat / *Incumbent*



Melva Viona Girsang

Anggota Komite Kebijakan Risiko
Member of the Risk Policy Committee

Tempat, Tanggal lahir:
Kabanjahe, 18 Mei 1999
(27 Tahun)

Kewarganegaraan:
Indonesia

Pendidikan:
- Sarjana Akuntansi – Universitas Indonesia (2022–2025).
- Diploma Akuntansi – Politeknik Keuangan Negara STAN (2016–2019).

Riwayat Pekerjaan:
- Penelaah Teknis Kebijakan - Fasilitasi dan Sinergi Pembangunan Ketahanan Energi | Badan Pengaturan BUMN (2025–Sekarang)
- Pengelola Data Manajemen Risiko dan Kepatuhan | Kementerian BUMN (2020–2025) (PELNI Services).

Rangkap Jabatan:
Tidak ada

Place, Date of Birth:
Kabanjahe, May 18, 1999
(27 Years old)

Citizenship:
Indonesian

Education:
- *Bachelor of Accounting – University of Indonesia (2022–2025).*
- *Diploma in Accounting – State Financial Polytechnic STAN (2016–2019).*

Work History:
- *Technical Policy Reviewer - Facilitation and Synergy of Energy Resilience Development | State-Owned Enterprises Regulatory Agency (2025–Present)*
- *Risk Management and Compliance Data Manager | Ministry of State-Owned Enterprises (2020–2025) (PELNI Services).*

Concurrent Positions:
None

Pernyataan Independensi Komite Kebijakan Risiko

Komite Kebijakan Risiko menjalankan fungsi pengawasan secara independen, profesional, dan objektif tanpa adanya benturan kepentingan maupun pengaruh dari pihak lain yang dapat memengaruhi proses pengambilan keputusan. Independensi tersebut menjadi landasan utama dalam memastikan efektivitas penerapan manajemen risiko perusahaan sesuai prinsip *Good Corporate Governance (GCG)*.
(GRI 2-15, GRI 2-16 | ESG: Governance | ASEAN Corporate Governance Scorecard: Independence and Conflict of Interest)

Statement of Independence of the Risk Policy Committee

The Risk Policy Committee performs its oversight function independently, professionally, and objectively, without any conflict of interest or influence from any party that could affect the decision-making process. Such independence serves as a fundamental principle in ensuring the effectiveness of the Company's risk management implementation in accordance with the principles of Good Corporate Governance (GCG).
(GRI 2-15, GRI 2-16 | ESG: Governance | ASEAN Corporate Governance Scorecard: Independence and Conflict of Interest)

Pernyataan Independensi

- Tidak memiliki hubungan afiliasi dengan Direksi, Dewan Komisaris, maupun Pemegang Saham Utama Perusahaan.
- Tidak mempunyai kepentingan pribadi yang dapat memengaruhi objektivitas dalam pelaksanaan fungsi pengawasan risiko.
- Tidak memiliki saham langsung maupun tidak langsung pada perusahaan.
- Tidak mempunyai hubungan usaha baik langsung maupun tidak langsung yang berkaitan dengan kegiatan usaha perusahaan.
- Menjalankan fungsi pengawasan secara independen, profesional, dan sesuai prinsip *Good Corporate Governance (GCG).*

Statement of Independence

- *Do not have any affiliated relationship with the Board of Directors, the Board of Commissioners, or the Company's Controlling Shareholder.*
- *Do not have any personal interests that could compromise objectivity in the performance of their risk oversight responsibilities.*
- *Do not hold, either directly or indirectly, any shares in the Company.*
- *Do not have any business relationship, either directly or indirectly, related to the Company's business activities.*
- *Perform their oversight function independently, professionally, and in accordance with the principles of Good Corporate Governance (GCG).*

Pelatihan dan Pendidikan Komite Kebijakan Risiko

Perusahaan mendukung peningkatan kompetensi Komite Kebijakan Risiko melalui berbagai program pelatihan, seminar, *workshop*, dan pendidikan yang berkaitan dengan *enterprise risk management, governance, internal control system, compliance management*, dan *sustainability risk management*. Program pengembangan kompetensi tersebut dilakukan guna meningkatkan efektivitas pengawasan terhadap penerapan manajemen risiko perusahaan yang semakin dinamis dan kompleks.
(GRI 404-1, GRI 404-2 | ESG: Governance & Risk Management | ASEAN Corporate Governance Scorecard: Continuing Education and Risk Governance)

Training and Education of the Risk Policy Committee

The Company supports the enhancement of the competencies of the Risk Policy Committee through various training programmes, seminars, workshops, and educational initiatives related to enterprise risk management, governance, internal control systems, compliance management, and sustainability risk management. These competency development programmes are conducted to strengthen the effectiveness of oversight over the Company's increasingly dynamic and complex risk management practices.
(GRI 404-1, GRI 404-2 | ESG: Governance & Risk Management | ASEAN Corporate Governance Scorecard: Continuing Education and Risk Governance)

Tugas dan Tanggung Jawab Komite Kebijakan Risiko

Dalam membantu pelaksanaan fungsi pengawasan Dewan Komisaris, Komite Kebijakan

Duties and Responsibilities of the Risk Policy Committee

In supporting the Board of Commissioners in carrying out its supervisory function, the Risk Policy Committee

Risiko memiliki tugas dan tanggung jawab sebagai berikut:

1. Melakukan evaluasi terhadap kebijakan dan implementasi manajemen risiko perusahaan.
2. Memantau profil risiko perusahaan serta efektivitas langkah mitigasi risiko yang dilakukan manajemen.
3. Memberikan rekomendasi kepada Dewan Komisaris terkait penguatan Satuan Pengawas Intern dan manajemen risiko perusahaan.
4. Melakukan penelaahan terhadap risiko strategis, operasional, keuangan, hukum, kepatuhan, dan risiko keberlanjutan perusahaan.
5. Memastikan penerapan budaya sadar risiko berjalan secara efektif di seluruh lingkungan perusahaan.
6. Memantau tindak lanjut hasil evaluasi dan rekomendasi terkait pengelolaan risiko perusahaan.
7. Menjaga kerahasiaan dokumen, data, dan informasi perusahaan terkait penerapan manajemen risiko.

(GRI 2-27 | ESG: Governance & Risk Management | ASEAN Corporate Governance Scorecard: Risk Oversight and Internal Control)

Rapat Komite Kebijakan Risiko

Sepanjang tahun 2025, Komite Kebijakan Risiko menyelenggarakan rapat secara berkala guna membahas profil risiko perusahaan, efektivitas Satuan Pengawas Intern, strategi mitigasi risiko, serta perkembangan implementasi manajemen risiko perusahaan. Pelaksanaan rapat dilakukan secara aktif dan efektif sebagai bentuk komitmen dalam memperkuat fungsi pengawasan Dewan Komisaris terhadap penerapan risk governance perusahaan.

(GRI 2-12, GRI 2-13 | ESG: Governance & Risk Management | ASEAN Corporate Governance Scorecard: Board and Committee Meetings)

has the following duties and responsibilities:

1. *To evaluate the Company's risk management policies and their implementation.*
2. *To monitor the Company's risk profile and the effectiveness of risk mitigation measures undertaken by management.*
3. *To provide recommendations to the Board of Commissioners regarding the strengthening of the Internal Audit Unit and the Company's risk management framework.*
4. *To review the Company's strategic, operational, financial, legal, compliance, and sustainability risks.*
5. *To ensure the effective implementation of a risk-aware culture throughout the Company.*
6. *To monitor the follow-up actions taken in response to evaluations and recommendations relating to the Company's risk management practices.*
7. *To maintain the confidentiality of documents, data, and information relating to the implementation of the Company's risk management activities.*

(GRI 2-27 | ESG: Governance & Risk Management | ASEAN Corporate Governance Scorecard: Risk Oversight and Internal Control)

Meetings of the Risk Policy Committee

Throughout 2025, the Risk Policy Committee held regular meetings to discuss the Company's risk profile, the effectiveness of the Internal Audit Unit, risk mitigation strategies, and developments in the implementation of the Company's risk management framework. These meetings were conducted actively and effectively as part of the Committee's commitment to strengthening the Board of Commissioners' oversight function over the Company's risk governance practices.

(GRI 2-12, GRI 2-13 | ESG: Governance & Risk Management | ASEAN Corporate Governance Scorecard: Board and Committee Meetings)

PESERTA RAPAT / *Meeting Participant*	JABATAN / *Position*	JUMLAH RAPAT / *Total Meeting*	KEHADIRAN / *Attendance*	PERSENTASE TINGKAT KEHADIRAN / *Attendance Rate*
Nurul Azizah	Ketua Komite / *Chairman of Committee*	6	6	100%
Melva Viona Girsang	Anggota Komite / *Member of Committee*	6	6	100%

Pelaksanaan Tugas Komite Kebijakan Risiko Tahun 2025

Sepanjang Tahun 2025, Komite Kebijakan Risiko PELNI Services telah melaksanakan tugas dan tanggung jawabnya secara independen, profesional, dan objektif dalam membantu Dewan Komisaris melakukan pengawasan terhadap efektivitas penerapan manajemen risiko perusahaan. Pelaksanaan tugas tersebut dilakukan guna mendukung penguatan Satuan Pengawas Intern, penerapan *Good Corporate Governance (GCG)*, serta keberlangsungan usaha perusahaan secara berkelanjutan.

Dalam menjalankan fungsinya, Komite Kebijakan Risiko secara berkala melakukan evaluasi dan koordinasi dengan Direksi serta unit terkait guna membahas profil risiko perusahaan, langkah mitigasi risiko, efektivitas pengendalian internal, serta implementasi *risk governance* perusahaan.
(GRI 2-13, GRI 2-27 | ESG: Governance & Risk Management | ASEAN Corporate Governance Scorecard: Risk Governance and Internal Control)

Adapun pelaksanaan tugas Komite Kebijakan Risiko sepanjang Tahun 2025 antara lain meliputi:

1. Melakukan evaluasi terhadap profil risiko perusahaan secara berkala.
2. Memantau efektivitas penerapan manajemen risiko dan Satuan Pengawas Intern perusahaan.
3. Memberikan rekomendasi kepada Dewan Komisaris terkait mitigasi risiko strategis perusahaan.
4. Melakukan penelaahan terhadap risiko operasional, keuangan, hukum, kepatuhan, dan keberlanjutan perusahaan.
5. Memastikan implementasi budaya sadar risiko berjalan secara efektif di seluruh lingkungan perusahaan.
6. Memantau tindak lanjut atas hasil evaluasi dan rekomendasi pengelolaan risiko perusahaan.
   (GRI 2-24, GRI 2-27 | ESG: Governance & Risk Management | ASEAN Corporate Governance Scorecard: Risk Oversight, Compliance and Internal Control)

“Komite Kebijakan Risiko berperan penting dalam memastikan penerapan manajemen risiko perusahaan berjalan secara efektif, adaptif, dan berkelanjutan guna menjaga stabilitas usaha serta mendukung pertumbuhan perusahaan jangka panjang.”

Implementation of the Duties of the Risk Policy Committee in 2025

Throughout 2025, the Risk Policy Committee of PELNI Services carried out its duties and responsibilities independently, professionally, and objectively in assisting the Board of Commissioners in overseeing the effectiveness of the Company's risk management implementation. These duties were performed to support the strengthening of the Internal Audit Unit, the implementation of Good Corporate Governance (GCG), and the Company's long-term business sustainability.

In carrying out its functions, the Risk Policy Committee regularly conducted evaluations and coordinated with the Board of Directors and relevant units to discuss the Company's risk profile, risk mitigation measures, the effectiveness of internal controls, and the implementation of the Company's risk governance framework.
(GRI 2-13, GRI 2-27 | ESG: Governance & Risk Management | ASEAN Corporate Governance Scorecard: Risk Governance and Internal Control)

The implementation of the Risk Policy Committee's duties throughout 2025 included the following:

1. *Conducting periodic evaluations of the Company's risk profile.*
2. *Monitoring the effectiveness of the implementation of risk management and the Internal Audit Unit.*
3. *Providing recommendations to the Board of Commissioners regarding the mitigation of the Company's strategic risks.*
4. *Reviewing operational, financial, legal, compliance, and sustainability risks faced by the Company.*
5. *Ensuring the effective implementation of a risk-aware culture across all areas of the Company.*
6. *Monitoring the follow-up actions taken in response to the results of risk evaluations and recommendations relating to the Company's risk management. (GRI 2-24, GRI 2-27 | ESG: Governance & Risk Management | ASEAN Corporate Governance Scorecard: Risk Oversight, Compliance and Internal Control)*

"The Risk Policy Committee plays a vital role in ensuring that the Company's risk management practices are implemented effectively, adaptively, and sustainably in order to maintain business stability and support the Company's long-term growth."

Kegiatan Komite Kebijakan Risiko

Peran dan Kedudukan

Sejalan dengan Komite Audit, Komite Kebijakan Risiko adalah organ independen dan kolektif yang dibentuk untuk mendampingi tugas Dewan Komisaris. Komite ini juga bertanggung jawab serta melapor secara langsung kepada Dewan Komisaris.

Berdasarkan Piagam Komite Kebijakan Risiko Nomor 12.09.04/S-B/DK/PELNI Services/2024, komite ini memiliki tanggung jawab untuk:

- Memberikan masukan strategis kepada Dewan Komisaris terkait penyusunan dan perbaikan sistem pengendalian risiko di seluruh bidang operasional sebelum mendapatkan persetujuan.
- Mempelajari dan mengkaji ulang kebijakan, peraturan internal, beserta pedoman pelaksanaan manajemen risiko yang dirumuskan oleh Direksi secara berkala.
- Mengevaluasi akurasi model pengukuran risiko serta validitas data yang digunakan.
- Berdiskusi dengan Direksi atau unit kerja terkait, serta memberikan rekomendasi kepada Dewan Komisaris mengenai isu-isu risiko yang memerlukan tindak lanjut dan pembahasan mendalam bersama jajaran Direksi.

Realisasi Kegiatan Tahun 2025

Selama tahun 2025, Komite Kebijakan Risiko telah melaksanakan pengawasan strategis melalui inisiatif kegiatan berikut:

1. **Rapat dan Koordinasi**
   Secara rutin menyelenggarakan rapat triwulanan dan mengikuti rapat Dewan Komisaris. Komite juga aktif menyusun analisa terkait kinerja bulanan, isu strategis, dan kondisi aktual perusahaan, serta mendampingi kegiatan tinjauan lapangan Dewan Komisaris ke unit-unit kerja daerah.
2. **Pengawasan Profil Risiko**
   Menelaah implementasi manajemen risiko dan mereviu laporan profil risiko perusahaan secara berkala. Komite secara khusus memberikan tanggapan dan masukan terkait langkah mitigasi atas risiko-risiko tertinggi *(top risk)* yang dihadapi perusahaan.
3. **Perencanaan dan Anggaran**
   Menyusun dan menyinkronkan program kerja serta anggaran tahunan Komite Kebijakan

Risk Policy Committee Activities

Role and Position

Similar to the Audit Committee, the Risk Policy Committee is an independent and collective body established to assist the Board of Commissioners in carrying out its supervisory duties. The Committee is directly accountable and reports to the Board of Commissioners.

Pursuant to the Risk Policy Committee Charter No. 12.09.04/S-B/DK/PELNI Services/2024, the Committee is responsible for:

- *Providing strategic input to the Board of Commissioners regarding the development and enhancement of risk control systems across all operational areas prior to their approval.*
- *Reviewing and reassessing, on a periodic basis, risk management policies, internal regulations, and implementation guidelines formulated by the Board of Directors.*
- *Evaluating the accuracy of risk measurement models and the validity of the data utilised.*
- *Engaging in discussions with the Board of Directors and relevant work units, and providing recommendations to the Board of Commissioners concerning risk-related issues that require further action and in-depth deliberation with the Board of Directors.*

Activities Realised in 2025

Throughout 2025, the Risk Policy Committee carried out strategic oversight through the following initiatives:

1. ***Meetings and Coordination***
   Regularly convened quarterly meetings and participated in meetings of the Board of Commissioners. The Committee also actively prepared analyses relating to monthly performance, strategic issues, and the Company's current condition, while accompanying the Board of Commissioners during field review activities at regional operating units.
2. ***Risk Profile Oversight***
   Reviewed the implementation of risk management practices and periodically assessed the Company's risk profile reports. The Committee specifically provided feedback and recommendations regarding mitigation measures for the Company's highest-priority risks (top risks).
3. ***Planning and Budgeting***
   Developed and aligned the annual work programme and budget of the Risk Policy

Risiko dengan rencana kerja Dewan Komisaris secara komprehensif.

4. **Peningkatan Kompetensi**
   Memperbarui wawasan dan keahlian anggota melalui partisipasi dalam program pelatihan profesional, termasuk Pelatihan Sistem Manajemen Anti Suap ISO 37001:2025.

SEKRETARIS DEWAN KOMISARIS

Peran dan Fungsi Sekretaris Dewan Komisaris

Dalam menunjang pelaksanaan fungsi pengawasan serta efektivitas pelaksanaan tugas Dewan Komisaris, Dewan Komisaris didukung oleh fungsi Sekretaris Dewan Komisaris. Sampai dengan tahun 2025, fungsi Sekretaris Dewan Komisaris di PT Pelita Indonesia Djaya masih melekat pada fungsi Dewan Komisaris dan dilaksanakan secara administratif maupun koordinatif untuk mendukung kelancaran pelaksanaan tugas Dewan Komisaris.

Sekretaris Dewan Komisaris memiliki peran penting dalam mendukung efektivitas komunikasi, koordinasi, administrasi, dokumentasi, serta penyediaan informasi strategis bagi Dewan Komisaris dalam menjalankan fungsi pengawasan perusahaan. Selain itu, Sekretaris Dewan Komisaris turut memastikan penerapan prinsip-prinsip *Good Corporate Governance (GCG)*, kepatuhan terhadap ketentuan peraturan perundang-undangan, serta keteraturan administrasi dan dokumentasi perusahaan secara profesional, transparan, dan akuntabel.
(GRI 2-9, GRI 2-12, GRI 2-13 | ESG: Governance | ASEAN Corporate Governance Scorecard: Board Support, Compliance and Governance Structure)

Profil Sekretaris Dewan Komisaris

Pelaksanaan fungsi Sekretaris Dewan Komisaris dilakukan oleh pihak yang ditunjuk oleh Dewan Komisaris dengan mempertimbangkan kompetensi, integritas, profesionalisme, independensi, serta pemahaman terhadap tata kelola perusahaan dan administrasi korporasi.

Dalam menjalankan tugasnya, Sekretaris Dewan Komisaris senantiasa mendukung efektivitas pelaksanaan fungsi pengawasan Dewan Komisaris melalui pengelolaan administrasi, penyediaan informasi strategis, koordinasi rapat, serta komunikasi dengan pemangku kepentingan internal maupun eksternal perusahaan.

Committee with the Board of Commissioners' work plan in a comprehensive manner.

4. ***Competency Development***
   Enhanced the knowledge and expertise of Committee members through participation in professional development programmes, including the ISO 37001:2025 Anti-Bribery Management System Training.

Board of Commissioners' Secretary

Role and Function of the Board of Commissioners' Secretary

In supporting the supervisory function and enhancing the effectiveness of the Board of Commissioners in carrying out its duties, the Board of Commissioners is supported by the Board of Commissioners' Secretary function. As of 2025, the Board of Commissioners' Secretary function at PT Pelita Indonesia Djaya remains integrated within the Board of Commissioners' function and is carried out through administrative and coordination activities to facilitate the effective execution of the Board of Commissioners' duties.

The Board of Commissioners' Secretary plays a significant role in supporting effective communication, coordination, administration, documentation, and the provision of strategic information to the Board of Commissioners in performing its supervisory responsibilities. In addition, the Board of Commissioners' Secretary helps ensure the implementation of Good Corporate Governance (GCG) principles, compliance with applicable laws and regulations, and the orderly administration and documentation of the Company in a professional, transparent, and accountable manner.
(GRI 2-9, GRI 2-12, GRI 2-13 | ESG: Governance | ASEAN Corporate Governance Scorecard: Board Support, Compliance and Governance Structure)

Profile of the Board of Commissioners' Secretary

The Board of Commissioners' Secretary function is carried out by an individual appointed by the Board of Commissioners, taking into consideration competence, integrity, professionalism, independence, and a sound understanding of corporate governance and corporate administration.

In performing the role, the Board of Commissioners' Secretary consistently supports the effective execution of the Board of Commissioners' supervisory function through the management of administrative matters, the provision of strategic information, meeting coordination, and communication with the Company's internal and external stakeholders.

Sekretaris Dewan Komisaris juga dituntut untuk memiliki kemampuan komunikasi yang baik, menjaga kerahasiaan informasi perusahaan, memahami perkembangan regulasi, serta senantiasa memperbarui wawasan terkait kondisi industri, tata kelola perusahaan, manajemen risiko, dan dinamika bisnis guna mendukung pengambilan keputusan Dewan Komisaris secara tepat dan objektif. *(GRI 2-17, GRI 2-23 | ESG: Governance | ASEAN Corporate Governance Scorecard: Professional Development and Governance Support)*

Pernyataan Profesionalitas dan Independensi

Dalam menjalankan tugas dan tanggung jawabnya, Sekretaris Dewan Komisaris menjunjung tinggi profesionalisme, independensi, integritas, objektivitas, dan kerahasiaan informasi perusahaan. Sekretaris Dewan Komisaris bekerja secara independen tanpa adanya benturan kepentingan maupun pengaruh pihak lain yang dapat memengaruhi objektivitas pelaksanaan tugas dan fungsi pendukung Dewan Komisaris.

Sekretaris Dewan Komisaris juga senantiasa memperbarui pengetahuan dan pemahaman terkait perkembangan regulasi, praktik *Good Corporate Governance (GCG)*, manajemen risiko, kepatuhan, keberlanjutan usaha, serta kondisi industri dan bisnis perusahaan guna mendukung efektivitas fungsi pengawasan Dewan Komisaris secara berkelanjutan. *(GRI 2-15, GRI 2-16, GRI 2-17 | ESG: Governance | ASEAN Corporate Governance Scorecard: Independence, Ethics and Continuing Development)*

Pernyataan Profesionalitas dan Independensi

- Menjalankan tugas secara profesional, objektif, independen, dan berintegritas.
- Tidak memiliki benturan kepentingan yang dapat memengaruhi pelaksanaan tugas.
- Menjaga kerahasiaan dokumen, data, dan informasi perusahaan.
- Memastikan kepatuhan terhadap peraturan perundang-undangan dan prinsip *Good Corporate Governance (GCG).*
- Senantiasa memperbarui pengetahuan terkait tata kelola perusahaan, regulasi, kondisi industri, dan perkembangan bisnis perusahaan.
- Mendukung efektivitas komunikasi dan koordinasi antara Dewan Komisaris dengan pemangku kepentingan perusahaan.

The Board of Commissioners' Secretary is also required to possess strong communication skills, maintain the confidentiality of Company information, understand regulatory developments, and continuously enhance knowledge of industry trends, corporate governance practices, risk management, and business dynamics in order to support the Board of Commissioners in making timely and objective decisions.
(GRI 2-17, GRI 2-23 | ESG: Governance | ASEAN Corporate Governance Scorecard: Professional Development and Governance Support)

Statement of Professionalism and Independence

In carrying out their duties and responsibilities, the Board of Commissioners' Secretary upholds the principles of professionalism, independence, integrity, objectivity, and the confidentiality of Company information. The Board of Commissioners' Secretary performs their duties independently, free from any conflicts of interest or external influences that could affect the objectivity of their responsibilities and supporting functions for the Board of Commissioners.

The Board of Commissioners' Secretary also continuously enhances their knowledge and understanding of regulatory developments, Good Corporate Governance (GCG) practices, risk management, compliance, business sustainability, as well as industry and business conditions, in order to support the effectiveness of the Board of Commissioners' supervisory function on an ongoing basis. (GRI 2-15, GRI 2-16, GRI 2-17 | ESG: Governance | ASEAN Corporate Governance Scorecard: Independence, Ethics and Continuing Development)

Statement of Professionalism and Independence

- *Perform duties in a professional, objective, independent, and ethical manner.*
- *Maintain independence and remain free from any conflicts of interest that may affect the performance of duties.*
- *Safeguard the confidentiality of the Company's documents, data, and information.*
- *Ensure compliance with applicable laws and regulations, as well as the principles of Good Corporate Governance (GCG).*
- *Continuously update knowledge relating to corporate governance, regulatory developments, industry conditions, and the Company's business developments.*
- *Support effective communication and coordination between the Board of Commissioners and the Company's stakeholders.*

Tugas dan Tanggung Jawab Sekretaris Dewan Komisaris

Dalam mendukung pelaksanaan tugas Dewan Komisaris, Sekretaris Dewan Komisaris memiliki tugas dan tanggung jawab sebagai berikut:

1. Mempersiapkan rapat Dewan Komisaris termasuk penyusunan bahan rapat *(briefing sheet)* dan dokumen pendukung lainnya.
2. Membuat dan mengadministrasikan risalah rapat Dewan Komisaris sesuai Anggaran Dasar Perusahaan dan ketentuan yang berlaku.
3. Mengelola administrasi dokumen Dewan Komisaris, termasuk surat masuk, surat keluar, risalah rapat, dan dokumen lainnya secara tertib dan terdokumentasi dengan baik.
4. Menyusun rancangan Rencana Kerja dan Anggaran Dewan Komisaris.
5. Menyusun rancangan laporan-laporan Dewan Komisaris.
6. Memberikan informasi yang dibutuhkan oleh Dewan Komisaris secara berkala maupun sewaktu-waktu apabila diperlukan.
7. Mengkoordinasikan pelaksanaan tugas Komite di bawah Dewan Komisaris guna mendukung efektivitas fungsi pengawasan.
8. Bertindak sebagai penghubung *(liaison officer)* antara Dewan Komisaris dengan pihak internal maupun eksternal perusahaan.
9. Memastikan Dewan Komisaris mematuhi ketentuan peraturan perundang-undangan serta penerapan prinsip-prinsip *Good Corporate Governance (GCG)*.
10. Memastikan dokumen penyelenggaraan kegiatan Dewan Komisaris tersimpan secara aman, tertib, dan mudah diakses sesuai ketentuan perusahaan.
11. Melaksanakan tugas lainnya yang diberikan oleh Dewan Komisaris sesuai kebutuhan perusahaan.

(GRI 2-12, GRI 2-13, GRI 2-27 | ESG: Governance | ASEAN Corporate Governance Scorecard: Board Support, Documentation and Compliance)

Pengembangan Kompetensi Sekretaris Dewan Komisaris

Dalam rangka meningkatkan efektivitas pelaksanaan tugas dan fungsi pendukung Dewan Komisaris, perusahaan mendukung pengembangan kompetensi Sekretaris Dewan

Duties and Responsibilities of the Board of Commissioners' Secretary

In supporting the Board of Commissioners in carrying out its duties, the Board of Commissioners' Secretary is responsible for the following:

1. *Preparing meetings of the Board of Commissioners, including the preparation of meeting materials (briefing sheets) and other supporting documents.*
2. *Preparing and administering minutes of meetings of the Board of Commissioners in accordance with the Company's Articles of Association and applicable regulations.*
3. *Managing the administrative documentation of the Board of Commissioners, including incoming correspondence, outgoing correspondence, meeting minutes, and other documents in an orderly and properly documented manner.*
4. *Preparing draft Work Plans and Budgets of the Board of Commissioners.*
5. *Preparing draft reports of the Board of Commissioners.*
6. *Providing information required by the Board of Commissioners on a regular basis or at any time when necessary.*
7. *Coordinating the implementation of the duties of Committees under the Board of Commissioners to support the effectiveness of the supervisory function.*
8. *Acting as a liaison officer between the Board of Commissioners and the Company's internal and external parties.*
9. *Ensuring that the Board of Commissioners complies with applicable laws and regulations and adheres to the principles of Good Corporate Governance (GCG).*
10. *Ensuring that documents relating to the activities of the Board of Commissioners are securely maintained, properly organised, and readily accessible in accordance with the Company's provisions.*
11. *Carrying out any other duties assigned by the Board of Commissioners in accordance with the Company's needs.*

(GRI 2-12, GRI 2-13, GRI 2-27 | ESG: Governance | ASEAN Corporate Governance Scorecard: Board Support, Documentation and Compliance)

Competency Development of the Board of Commissioners' Secretary

In order to enhance the effectiveness of the duties and supporting functions of the Board of Commissioners, the Company supports the competency development of the Board of Commissioners' Secretary through

Komisaris melalui berbagai pelatihan, seminar, *workshop*, dan program pendidikan yang berkaitan dengan tata kelola perusahaan, administrasi korporasi, regulasi pasar dan industri, manajemen risiko, *sustainability governance*, serta perkembangan praktik *Good Corporate Governance (GCG).*
Program pengembangan kompetensi tersebut dilakukan secara berkelanjutan guna memastikan Sekretaris Dewan Komisaris memiliki kemampuan dan wawasan yang memadai dalam mendukung pelaksanaan fungsi pengawasan Dewan Komisaris secara efektif, profesional, dan adaptif terhadap dinamika bisnis perusahaan.
(GRI 404-1, GRI 404-2 | ESG: Governance & Human Capital | ASEAN Corporate Governance Scorecard: Continuing Professional Development)

"Sekretaris Dewan Komisaris berperan penting dalam mendukung efektivitas fungsi pengawasan Dewan Komisaris melalui pengelolaan administrasi, koordinasi, komunikasi, dan penyediaan informasi strategis yang profesional, independen, dan akuntabel."

DIREKSI

Menurut Undang-Undang Nomor 40 Tahun 2007 tentang Perseroan Terbatas, Direksi merupakan organ perusahaan yang berwenang dan bertanggung jawab penuh atas pengurusan Perusahaan untuk kepentingan perusahaan, sesuai dengan maksud dan tujuan perusahaan, serta mewakili Perusahaan baik di dalam maupun di luar pengadilan sesuai dengan ketentuan anggaran dasar. Anggota Direksi diangkat melalui RUPS untuk jangka waktu tertentu dan dapat diangkat kembali.

Dalam menjalankan perannya, Direksi berkomitmen menerapkan prinsip tata kelola perusahaan yang baik *(Good Corporate Governance/ GCG)* secara konsisten guna mendukung pertumbuhan usaha yang sehat, berkelanjutan, dan berorientasi pada penciptaan nilai bagi seluruh pemangku kepentingan. (GRI 2-9, GRI 2-10, GRI 2-12, Pedoman GCG Indonesia, ASEAN *Corporate Governance Scorecard, ESG-Governance*)

Kriteria Anggota Direksi

Untuk menjabat sebagai anggota Direksi, Perusahaan menetapkan sejumlah kriteria penting yang harus dipenuhi oleh setiap calon. Hal ini bertujuan untuk memastikan bahwa jajaran Direksi memiliki kualitas dan integritas tinggi dalam menjalankan fungsi pengelolaan

various training programmes, seminars, workshops, and educational initiatives relating to corporate governance, corporate administration, market and industry regulations, risk management, sustainability governance, and developments in Good Corporate Governance (GCG) practices.

These competency development programmes are implemented on an ongoing basis to ensure that the Board of Commissioners' Secretary possesses the capabilities and insights required to effectively support the Board of Commissioners in carrying out its supervisory function in a professional manner and with the agility to respond to the Company's evolving business environment.
(GRI 404-1, GRI 404-2 | ESG: Governance & Human Capital | ASEAN Corporate Governance Scorecard: Continuing Professional Development)

"The Board of Commissioners' Secretary plays a vital role in supporting the effectiveness of the Board of Commissioners' supervisory function through professional, independent, and accountable administration, coordination, communication, and the provision of strategic information."

Board of Directors

Pursuant to Law No. 40 of 2007 concerning Limited Liability Companies, the Board of Directors is the corporate organ vested with full authority and responsibility for managing the Company in the best interests of the Company, in accordance with its purposes and objectives, and for representing the Company both within and outside the court of law in accordance with the provisions of the Articles of Association. Members of the Board of Directors are appointed by the General Meeting of Shareholders (GMS) for a specified term and may be reappointed.

In carrying out its role, the Board of Directors is committed to consistently implementing the principles of Good Corporate Governance (GCG) in order to support healthy and sustainable business growth while creating long-term value for all stakeholders.
(GRI 2-9, GRI 2-10, GRI 2-12 | Indonesian GCG Guidelines | ASEAN Corporate Governance Scorecard | ESG: Governance)

Criteria for Members of the Board of Directors

To serve as a member of the Board of Directors, the Company has established a number of key criteria that must be fulfilled by each candidate. These criteria are intended to ensure that members of the Board of Directors possess the quality, competence, and integrity required to manage the Company in a

perusahaan secara profesional, akuntabel, dan berorientasi pada kepentingan jangka panjang seluruh pemangku kepentingan.

Beberapa kriteria utama yang ditetapkan antara lain adalah bahwa dalam kurun waktu lima tahun sebelum pengangkatan, calon Direksi tidak pernah dinyatakan pailit secara pribadi, tidak pernah menjabat sebagai anggota Direksi atau Dewan Komisaris yang menyebabkan perusahaan berada dalam keadaan pailit, serta tidak pernah terlibat dalam tindakan yang bertentangan dengan fungsi, tugas, dan tanggung jawab sebagai Direksi maupun Dewan Komisaris. Selain itu, calon Direksi juga tidak pernah dihukum karena tindak PELNI Servicesana.

Sejalan dengan regulasi yang berlaku, Perusahaan juga telah menyelaraskan kriteria Direksi dengan ketentuan dalam Pedoman Tata Kelola Perusahaan yang Baik di Indonesia. Kriteria ideal bagi anggota Direksi mencakup aspek integritas, kompetensi, pengalaman di bidang yang relevan, serta kemampuan kepemimpinan dan pengambilan keputusan strategis. Direksi diharapkan mampu memahami dan mematuhi peraturan perundang-undangan yang berlaku serta menunjukkan komitmen terhadap nilai-nilai tata kelola yang transparan dan beretika.

Dengan menetapkan kriteria tersebut secara konsisten dan objektif, Perusahaan memastikan bahwa struktur Direksi terdiri dari individu-individu yang mampu menjalankan peran pengelolaan perusahaan secara efektif serta mendorong pertumbuhan usaha yang berkelanjutan dan bertanggung jawab. *(GRI 2-9, GRI 2-10, GRI 2-17, Pedoman GCG Indonesia, *ASEAN Corporate Governance Scorecard, ESG-Governance*)*

Komposisi Direksi

Komposisi Direksi PT Pelita Indonesia Djaya disusun dengan mempertimbangkan kebutuhan perusahaan, kompetensi, pengalaman profesional, serta keberagaman keahlian yang relevan dengan kegiatan usaha Perusahaan. Susunan Direksi diharapkan mampu menciptakan proses pengambilan keputusan yang efektif, objektif, dan selaras dengan strategi bisnis jangka panjang Perusahaan.

Setiap anggota Direksi memiliki tugas, fungsi, dan tanggung jawab yang jelas sesuai dengan bidang masing-masing, sehingga pelaksanaan pengelolaan perusahaan dapat berjalan secara optimal, terukur, dan akuntabel. Struktur Direksi juga mendukung penerapan prinsip transparansi,

professional, accountable, and stakeholder-oriented manner.

Among the key requirements are that, within the five years preceding their appointment, prospective members of the Board of Directors must not have been declared personally bankrupt, must not have served as a member of the Board of Directors or Board of Commissioners of a company that was declared bankrupt during their tenure, and must not have been involved in any actions contrary to the duties, functions, and responsibilities of members of the Board of Directors or Board of Commissioners. In addition, prospective members of the Board of Directors must not have been convicted of a criminal offence.

In line with prevailing regulations, the Company has also aligned the criteria for members of the Board of Directors with the provisions set out in the Indonesian Good Corporate Governance Guidelines. The ideal qualifications for members of the Board of Directors include integrity, competence, relevant professional experience, leadership capabilities, and strategic decision-making skills. Members of the Board of Directors are expected to understand and comply with applicable laws and regulations and to demonstrate a strong commitment to transparent and ethical governance values.

By applying these criteria consistently and objectively, the Company ensures that its Board of Directors comprises individuals capable of managing the Company effectively while promoting sustainable and responsible business growth.
(GRI 2-9, GRI 2-10, GRI 2-17 | Indonesian GCG Guidelines | ASEAN Corporate Governance Scorecard | ESG: Governance)

Composition of the Board of Directors

The composition of the Board of Directors of PT Pelita Indonesia Djaya is determined by taking into consideration the Company's needs, competencies, professional experience, and diversity of expertise relevant to the Company's business activities. The Board of Directors is expected to foster an effective and objective decision-making process that is aligned with the Company's long-term business strategy.

Each member of the Board of Directors has clearly defined duties, functions, and responsibilities according to their respective areas of responsibility, thereby ensuring that the management of the Company is carried out optimally, measurably, and accountably. The structure of the Board of Directors

independensi, akuntabilitas, pertanggungjawaban, dan kewajaran dalam praktik tata kelola perusahaan. *(GRI 2-9, GRI 2-11, Pedoman GCG Indonesia, *ASEAN Corporate Governance Scorecard, ESG-Governance*)*

also supports the implementation of the principles of transparency, independence, accountability, responsibility, and fairness in corporate governance practices. (GRI 2-9, GRI 2-11 | Indonesian GCG Guidelines | ASEAN Corporate Governance Scorecard | ESG: Governance)

Komposisi Direksi / *Directors Composition*

NAMA / *Name*	JABATAN / *Position*	DASAR PENGANGKATAN / *Basis of Appointment*	TANGGAL PENGANGKATAN / *Date of Appointment*	AKHIR MASA JABATAN / *End of Trem*
DIDIK MARTONO	Direktur Utama / *President Director*	Akta Notaris Ida Adiningsih, S.H. Nomor 02 Tanggal 8 Desember 2025 / *Notary Deed of Ida Adiningsih, S.H. Number 02 Dated December 8, 2025*	8 Desember 2025 / *December 8, 2025*	Masih menjabat / *Still in office*
SUPARNO	Direktur Keuangan, SDM dan Manajemen Risiko / *Director of Finanace, Human Capital and Risk Management*	Akta Notaris Ida Adiningsih, S.H. Nomor 02 Tanggal 04 Oktober 2022 / *Notary Deed of Ida Adiningsih, S.H. Number 02 Dated October 04, 2022*	4 Oktober 2022 / *October 4, 2022*	Masih menjabat / *Still in office*
HANA SUHARDI	Direktur Operasi dan Komersial / *Director of Operations and Commercial*	Akta Notaris Ida Adiningsih, S.H. Nomor 02 Tanggal 8 Desember 2025 / *Notary Deed of Ida Adiningsih, S.H. Number 02 Dated December 8, 2025*	8 Desember 2025 / *December 8, 2025*	Masih menjabat / *Still in office*

Job Desk Masing-Masing Direksi

Pembagian tugas Direksi dilakukan secara jelas dan proporsional guna memastikan efektivitas pengelolaan perusahaan serta terciptanya koordinasi yang baik antar fungsi manajemen. Masing-masing anggota Direksi bertanggung jawab terhadap bidang tertentu sesuai kompetensi dan ruang lingkup kewenangannya.

Direktur Utama bertanggung jawab dalam memimpin dan mengoordinasikan seluruh kegiatan perusahaan, menetapkan arah strategis, serta memastikan implementasi tata kelola perusahaan berjalan secara efektif. Direktur Operasional bertanggung jawab atas pengelolaan kegiatan operasional perusahaan agar berjalan efektif, efisien, dan sesuai target kinerja. Direktur Keuangan bertanggung jawab terhadap

Duties and Responsibilities of Each Member of the Board of Directors

The allocation of duties among members of the Board of Directors is established in a clear and proportionate manner to ensure the effective management of the Company and the creation of strong coordination across management functions. Each member of the Board of Directors is responsible for specific areas in accordance with their expertise and scope of authority.

The President Director is responsible for leading and coordinating all Company activities, determining the Company's strategic direction, and ensuring the effective implementation of corporate governance practices. The Operations Director is responsible for managing the Company's operational activities to ensure that they are carried out effectively, efficiently, and in accordance with established performance targets. The Finance Director is responsible for

pengelolaan keuangan, pengendalian risiko, penyusunan laporan keuangan, serta memastikan kepatuhan terhadap regulasi yang berlaku.

Pembagian tugas tersebut mendukung efektivitas pengambilan keputusan, peningkatan kinerja perusahaan, serta penerapan prinsip keberlanjutan dalam aspek ekonomi, sosial, dan tata kelola perusahaan. *(GRI 2-12, GRI 2-13, GRI 2-14, Pedoman GCG Indonesia, *ASEAN Corporate Governance Scorecard, ESG-Governance*)*

financial management, risk control, the preparation of financial statements, and ensuring compliance with applicable laws and regulations.

This division of responsibilities supports effective decision-making, enhances corporate performance, and promotes the implementation of sustainability principles across economic, social, and corporate governance aspects. (GRI 2-12, GRI 2-13, GRI 2-14 | Indonesian GCG Guidelines | ASEAN Corporate Governance Scorecard | ESG: Governance)

Jobdesk* masing-masing Direksi / *Job description of each Director

NAMA / *Name*	JABATAN / *Position*	TUGAS / *Jobdesk*
DIDIK MARTONO	Direktur Utama / *President Director*	Memimpin koordinasi antar direktorat, menetapkan visi dan strategi perusahaan, serta mengawasi kinerja keseluruhan perusahaan. / *Leading coordination between directorates, establishing the company's vision and strategy, and overseeing the company's overall performance.*
SUPARNO	Direktur Keuangan, SDM dan Manajemen Risiko / *Director of Finanace, Human Capital and Risk Management*	Mengelola keuangan dan perencanaan anggaran, menyusun kebijakan SDM, serta mengawasi pelaksanaan sistem manajemen risiko untuk mendukung keberlanjutan usaha. / *Manage finances and budget planning, formulate HR policies, and oversee the implementation of risk management systems to support business sustainability.*
HANA SUHARDI	Direktur Operasi dan Komersial / *Director of Operations and Commercial*	Mengawasi pelaksanaan operasional harian dan proses bisnis utama perusahaan, serta mengembangkan strategi komersial untuk mendorong pertumbuhan pendapatan, penguatan kemitraan bisnis, dan kepuasan pelanggan. / *Oversee the implementation of daily operations and key business processes of the company, as well as developing commercial strategies to drive revenue growth, strengthen business partnerships, and customer satisfaction.*

Rekapitulasi Agenda Rapat Direksi Tahun 2025

Sepanjang tahun 2025, Direksi secara aktif menyelenggarakan rapat berkala guna membahas berbagai agenda strategis perusahaan, termasuk evaluasi kinerja operasional, pengelolaan keuangan, pengembangan bisnis, manajemen risiko, implementasi ESG, serta tindak lanjut terhadap dinamika usaha dan regulasi yang berlaku.

Rapat Direksi menjadi sarana koordinasi dan pengambilan keputusan yang penting dalam memastikan perusahaan tetap berjalan sesuai dengan visi, misi, dan target yang telah ditetapkan. Melalui pelaksanaan rapat yang terjadwal dan terdokumentasi dengan baik, Direksi menunjukkan komitmen terhadap penerapan tata kelola perusahaan yang transparan, akuntabel, dan responsif terhadap perubahan lingkungan bisnis. *(GRI 2-12, GRI 2-13, GRI 2-16, Pedoman GCG Indonesia, *ASEAN Corporate Governance Scorecard, ESG-Governance*)*

Recapitulation of the Board of Directors' Meeting Agenda in 2025

Throughout 2025, the Board of Directors actively convened regular meetings to discuss various strategic matters of the Company, including the evaluation of operational performance, financial management, business development initiatives, risk management, ESG implementation, and follow-up actions relating to business developments and applicable regulatory requirements.

Meetings of the Board of Directors served as an important forum for coordination and decision-making, ensuring that the Company continued to operate in line with its vision, mission, and established objectives. Through the conduct of regularly scheduled and properly documented meetings, the Board of Directors demonstrated its commitment to implementing corporate governance practices that are transparent, accountable, and responsive to changes in the business environment. (GRI 2-12, GRI 2-13, GRI 2-16 | Indonesian GCG Guidelines | ASEAN Corporate Governance Scorecard | ESG: Governance)

Terdapat 21 Agenda Rapat Direksi di Tahun 2024 dan dihadiri 100% oleh seluruh Direksi.

There were 21 Board of Directors Meeting Agenda in 2024 and attended 100% by all Directors.

NO.	BULAN / *Month*	TANGGAL / *Date*	PERIHAL RAPAT / *Regarding the Meeting*	DIREKTUR UTAMA / *President Director*	DIREKTUR KEUANGAN, SDM DAN MANAJEMEN RISIKO / *Director of Finance, HR and Risk Management*	DIREKTUR KEUANGAN, SDM DAN MANAJEMEN RISIKO / *Director of Finance, HR and Risk Management*
1.	Januari *January*	05/01/2024	Rapat Laporan Akhir Tahun 2023 / *Year-End Report Meeting 2023*	1	1	1
2.	Februari *February*	07/02/2024	Laporan Manajemen bulan Januari 2024 / *Management Report January 2024*	1	1	1
3.	Maret / *March*	08/03/2024	Evaluasi Capaian Kinerja Bulan Februari 2024 / *Evaluation of Performance Achievement February 2024*	1	1	1
4.		19/03/2024	Rapat Persiapan Peak Season Lebaran 2024 / *Meeting of Preparation for Peak Season Lebaran 2024*	1	1	1
5.	April / *April*	18/04/2024	Evaluasi Capaian Kinerja sampai dengan Triwulan I 2024 / *Evaluation of Performance Achievement until Quarter I 2024*	1	1	1
6.	Mei / *May*	07/05/2024	Rapat Pimpinan PT PID / *PT PID Leadership Meeting*	1	1	1
7.		14/05/2024	Evaluasi Capaian Kinerja sampai dengan bulan April 2024 / *Evaluation of Performance Achievements until April 2024*	1	1	1
8.		31/05/2024	Rapat Pembahasan Pengakhiran Kontrak Security Laut Periode I 2024 / *Meeting to Discuss Termination of Marine Security Contract Period I 2024*	1	1	1
9.	Juni / *June*	04/06/2024	Evaluasi Capaian Kinerja sampai dengan Bulan Mei 2024 / *Evaluation of Performance Achievements until May 2024*	1	1	1
10.		24/06/2024	Laporan Progress Pekerjaan / Progress Report on Work	1	1	1
11.	Juli / *July*	10/07/2024	Evaluasi Capaian Kinerja sampai dengan Semester I Tahun 2024 / *Evaluation of Performance Achievements up to Semester I of 2024*	1	1	1
12.		09/07/2024	Pembahasan Laporan Hasil Stock Opname Periode Per Tanggal 30 Juni 2024 / *Discussion of Stock Opname Results Report for the Period of June 30, 2024*	1	1	1
13.	Agustus / *August*	07/08/2024	Rapat Pembahasan Kinerja PT PID Periode Juli Tahun 2024 / *Performance Discussion Meeting of PT PID for the Period of July 2024*	1	1	1

Independensi Direksi

Dalam rangka menjaga prinsip independensi sebagaimana diatur dalam praktik Tata Kelola Perusahaan yang Baik, PT Pelita Indonesia Djaya memastikan bahwa tidak terdapat hubungan keluarga antara anggota Direksi dan Dewan Komisaris, baik hubungan sedarah maupun semenda sampai dengan derajat ketiga, baik dalam garis lurus maupun ke samping.

Independence of the Board of Directors

In maintaining the principle of independence as stipulated under Good Corporate Governance practices, PT Pelita Indonesia Djaya ensures that there are no family relationships between members of the Board of Directors and the Board of Commissioners, whether by blood or marriage, up to the third degree of kinship, either in a direct line or collateral line.

Ketentuan ini diterapkan guna mencegah potensi konflik kepentingan serta menjamin pengambilan keputusan yang objektif, profesional, dan bebas dari intervensi pihak-pihak yang memiliki hubungan pribadi. Penerapan prinsip independensi ini menjadi bagian dari komitmen Perusahaan dalam membangun struktur kepemimpinan yang akuntabel dan berintegritas tinggi. *(GRI 2-15, GRI 2-16, Pedoman GCG Indonesia, *ASEAN Corporate Governance Scorecard, ESG-Governance*)*

Tanggung Jawab Direksi dan Pembagian Tugas Direksi

Direksi bertanggung jawab penuh atas pengelolaan perusahaan sesuai dengan maksud dan tujuan perusahaan sebagaimana diatur dalam anggaran dasar dan ketentuan peraturan perundang-undangan yang berlaku. Dalam menjalankan tugasnya, Direksi menerapkan prinsip kehati-hatian, profesionalisme, serta mengedepankan kepentingan perusahaan dan pemangku kepentingan secara seimbang.

Pembagian tugas antar anggota Direksi dilakukan secara efektif sesuai bidang dan fungsi masing-masing guna memastikan terciptanya pengelolaan perusahaan yang optimal, pengawasan internal yang memadai, serta pengambilan keputusan yang cepat dan tepat. Direksi juga bertanggung jawab dalam memastikan implementasi prinsip keberlanjutan dan pengelolaan risiko perusahaan secara terintegrasi. *(GRI 2-12, GRI 2-13, GRI 2-14, Pedoman GCG Indonesia, *ASEAN Corporate Governance Scorecard, ESG-Governance*)*

Tugas Umum Direksi

1) Direksi bertugas menjalankan segala tindakan yang berkaitan dengan pengurusan Perusahaan untuk kepentingan Perusahaan dan sesuai dengan maksud dan tujuan Perusahaan serta mewakili Perusahaan baik di dalam maupun di luar pengadilan tentang segala hal dan segala kejadian dengan pembatasan-pembatasan sebagaimana diatur dalam Peraturan Perundang-undangan, Anggaran Dasar dan/atau Keputusan RUPS.
2) Setiap Anggota Direksi wajib dengan itikad baik dan penuh tanggung jawab menjalankan tugas untuk kepentingan dan usaha Perusahaan dengan mengindahkan perundang-undang yang berlaku.
3) Direksi bertanggung jawab penuh atas pelaksanaan kepengurusan Perusahaan.

This provision is implemented to prevent potential conflicts of interest and to ensure that decision-making processes remain objective, professional, and free from the influence of parties with personal relationships. The implementation of this principle of independence forms part of the Company's commitment to establishing a leadership structure that is accountable and demonstrates a high standard of integrity. (GRI 2-15, GRI 2-16 | Indonesian GCG Guidelines | ASEAN Corporate Governance Scorecard | ESG: Governance)

Responsibilities of the Board of Directors and Allocation of Duties

The Board of Directors bears full responsibility for the management of the Company in accordance with the Company's purposes and objectives as stipulated in the Articles of Association and applicable laws and regulations. In carrying out its duties, the Board of Directors adheres to the principles of prudence and professionalism while maintaining a balanced consideration of the interests of the Company and its stakeholders.

The allocation of responsibilities among members of the Board of Directors is structured effectively according to their respective functions and areas of responsibility to ensure optimal corporate management, adequate internal oversight, and timely and effective decision-making. The Board of Directors is also responsible for ensuring the integrated implementation of sustainability principles and the Company's risk management practices. (GRI 2-12, GRI 2-13, GRI 2-14 | Indonesian GCG Guidelines | ASEAN Corporate Governance Scorecard | ESG: Governance)

General Duties of the Board of Directors

1) *To undertake all actions relating to the management of the Company in the interests of the Company and in accordance with its purposes and objectives, and to represent the Company both within and outside the court of law in all matters and circumstances, subject to the limitations stipulated by applicable laws and regulations, the Articles of Association, and/or resolutions of the General Meeting of Shareholders (GMS).*
2) *Each member of the Board of Directors shall perform their duties in good faith and with full responsibility for the benefit of the Company and its business activities, while observing all applicable laws and regulations.*
3) *The Board of Directors shall bear full responsibility for the management of the Company.*

4) Direksi wajib mengelola Perusahaan sesuai dengan kewenangan dan tanggung jawab Direksi sebagaimana diatur dalam anggaran dasar dan ketentuan peraturan perundang-undangan.
5) Salah seorang anggota Direksi ditunjuk oleh rapat Direksi sebagai penanggung jawab dalam penerapan dan pemantauan Tata Kelola Perusahaan yang Baik di Perusahaan.
6) Direksi wajib menindaklanjuti temuan dan rekomendasi dari:
   a) Fungsi Manajemen Risiko, Kepatuhan, dan Audit Intern;
   b) Temuan Auditor Eksternal;
   c) Nasihat dan hasil pengawasan Dewan Komisaris;
   d) Laporan BPK;
   e) Laporan BPKP; dan/atau
   f) Temuan dan rekomendasi lainnya yang wajib ditindaklanjuti Direksi berdasarkan ketentuan peraturan perundang-undangan.
7) Anggota Direksi dilarang memberikan kuasa umum kepada pihak lain yang mengakibatkan pengalihan tugas dan fungsi Direksi.
8) Direksi wajib mempertanggungjawabkan pelaksanaan tugas kepada RUPS.
9) Melakukan segala tindakan dan perbuatan lainnya, mengenai pengurusan maupun pemilikan kekayaan Perusahaan, mengikat Perusahaan dengan pihak lain dan/atau pihak lain dengan Perusahaan, serta mewakili Perusahaan di dalam dan di luar Pengadilan tentang segala hal dan segala kejadian, dengan pembatasan- pembatasan sebagaimana diatur dalam peraturan perundang-undangan, Anggaran Dasar dan/atau keputusan RUPS.
10) Menetapkan struktur organisasi sampai dengan satu tingkat di bawah Direksi.
11) Untuk memenuhi syarat akuntabilitas, keterbukaan, dan tertib administrasi sesuai dengan ketentuan peraturan perundang-undangan, Direksi wajib:
   a. Membuat daftar pemegang saham, daftar khusus, risalah RUPS, dan risalah rapat Direksi;
   b. Membuat laporan tahunan dan dokumen keuangan perusahaan;
   c. Memelihara seluruh daftar, risalah, dan dokumen keuangan perusahaan dan dokumen lainnya; dan
   d. Menyimpan di tempat kedudukan perusahaan, seluruh daftar, risalah, dokumen keuangan perusahaan, dan dokumen lainnya.

4) The Board of Directors shall manage the Company in accordance with the authority and responsibilities vested in it under the Articles of Association and applicable laws and regulations.
5) One member of the Board of Directors shall be appointed by a Board of Directors' meeting to be responsible for the implementation and monitoring of Good Corporate Governance (GCG) practices within the Company.
6) The Board of Directors shall follow up on findings and recommendations arising from:
   a. Risk Management, Compliance, and Internal Audit functions;
   b. External Auditors' findings;
   c. Advice and supervisory recommendations of the Board of Commissioners;
   d. Reports issued by the Audit Board of the Republic of Indonesia (BPK);
   e. Reports issued by the Finance and Development Supervisory Agency (BPKP); and/or
   f. Other findings and recommendations that the Board of Directors is required to address under applicable laws and regulations.
7) Members of the Board of Directors are prohibited from granting general powers of attorney to other parties that would result in the transfer of the duties and functions of the Board of Directors.
8) The Board of Directors shall be accountable to the General Meeting of Shareholders (GMS) for the performance of its duties.
9) To undertake all other actions and legal acts relating to the management and ownership of the Company's assets, bind the Company to other parties and/or other parties to the Company, and represent the Company both within and outside the court of law in all matters and circumstances, subject to the limitations stipulated by applicable laws and regulations, the Articles of Association, and/or resolutions of the General Meeting of Shareholders (GMS).
10) To establish the organisational structure up to one level below the Board of Directors.
11) In order to fulfil the requirements of accountability, transparency, and orderly administration in accordance with applicable laws and regulations, the Board of Directors shall:
   a. Prepare and maintain the shareholders register, special register, minutes of General Meetings of Shareholders (GMS), and minutes of Board of Directors' meetings;
   b. Prepare the annual report and the Company's financial documents;
   c. Maintain all registers, minutes, financial records, and other corporate documents; and
   d. Keep at the Company's registered office all registers, minutes, financial records, and other corporate documents.

12) Dalam menjalankan kewajiban sebagaiman dimaksud pada poin k.1) atas permohonan tertulis dari pemegang saham, Direksi memberi izin kepada pemegang saham untuk memeriksa daftar pemegang saham, daftar khusus, risalah RUPS dan laporan tahunan serta mendapatkan Salinan risalah RUPS dan laporan tahunan.
13) Dalam menjalan kewajiban sebagaimana dimaksud pada poin 11(d), Direksi bertanggung jawab terhadap pengelolaan arsip di lingkungan Perusahaan.
14) Setiap anggota Direksi bertanggung jawab penuh secara pribadi atas kerugian Perusahaan apabila yang bersangkutan bersalah atau lalai menjalankan tugasnya sesuai dengan ketentuan.
15) Pembagian tugas dan wewenang setiap Anggota Direksi ditetapkan oleh Rapat Umum Pemegang Saham. Dalam hal Rapat Umum Pemegang Saham tidak menetapkan pembagian tugas dan wewenang tersebut, maka pembagian tugas dan wewenang di antara Direksi ditetapkan berdasarkan keputusan Direksi.
16) Memberikan penjelasan tentang segala hal yang ditanyakan atau yang diminta anggota Dewan Komisaris dan para pemegang saham.

Rapat Direksi

Rapat Direksi diselenggarakan secara berkala maupun sewaktu-waktu sesuai kebutuhan untuk membahas kinerja perusahaan, termasuk aspek operasional, keuangan, dan pencapaian target strategis. Selain berfungsi sebagai forum pengambilan keputusan, rapat ini juga menjadi ruang diskusi dan kolaborasi antar anggota Direksi dalam menyampaikan permasalahan serta merumuskan solusi bersama.

Pelaksanaan rapat Direksi mencerminkan komitmen perusahaan terhadap tata kelola yang adaptif, profesional, dan terkoordinasi. Setiap keputusan strategis yang dihasilkan dalam rapat didokumentasikan dengan baik sebagai bagian dari penerapan prinsip transparansi dan akuntabilitas perusahaan. *(GRI 2-12, GRI 2-13, GRI 2-16, Pedoman GCG Indonesia, *ASEAN Corporate Governance Scorecard, ESG-Governance*)*

12. In carrying out the obligations referred to above, the Board of Directors shall, upon receiving a written request from a shareholder, grant permission for the shareholder to examine the shareholders register, special register, minutes of General Meetings of Shareholders (GMS), and annual reports, as well as obtain copies of the minutes of General Meetings of Shareholders (GMS) and annual reports.
13) In carrying out the obligations referred to in point 11(d) above, the Board of Directors shall be responsible for the management of archives and records throughout the Company.
14) Each member of the Board of Directors shall be personally and fully liable for any losses incurred by the Company if such member is found to be at fault or negligent in the performance of their duties in accordance with the applicable provisions.
15) The division of duties and authority among members of the Board of Directors shall be determined by the General Meeting of Shareholders (GMS). Where the General Meeting of Shareholders (GMS) does not determine such division of duties and authority, it shall be established through a resolution of the Board of Directors.
16) To provide explanations regarding any matters raised or requested by members of the Board of Commissioners and shareholders.

Meetings of the Board of Directors

Meetings of the Board of Directors are convened on a regular basis and whenever necessary to discuss the Company's performance, including operational, financial, and strategic performance matters. In addition to serving as a decision-making forum, these meetings provide an avenue for discussion and collaboration among members of the Board of Directors in addressing issues and formulating collective solutions.

The conduct of Board of Directors' meetings reflects the Company's commitment to adaptive, professional, and well-coordinated corporate governance practices. All strategic decisions resulting from such meetings are properly documented as part of the Company's commitment to transparency and accountability.
(GRI 2-12, GRI 2-13, GRI 2-16 | Indonesian GCG Guidelines | ASEAN Corporate Governance Scorecard | ESG: Governance)

Frekuensi Rapat dan Kehadiran Direksi dalam Rapat Internal dan Rapat Gabungan

Tabel frekuensi rapat internal dan rapat gabungan Direksi dan Dewan Komisaris yang diselenggarakan sepanjang tahun 2025 dan tingkat kehadiran Direksi dalam kedua rapat tersebut dijabarkan sebagai berikut:

Frequency of Meetings and Attendance of the Board of Directors at Internal and Joint Meetings

The frequency of internal meetings and joint meetings of the Board of Directors and the Board of Commissioners held throughout 2025, together with the attendance records of members of the Board of Directors at such meetings, is presented below:

PESERTA RAPAT / *Meeting Participant*	JABATAN / *Position*	RAPAT INTERNAL DIEKSI / *Internal Meeting Conducted*			RAPAT GABUNGAN / *Joint Meeting*		
		JUMLAH RAPAT / *Total Meeting*	KEHADIRAN / *Attendance*	PRESENTASE TINGKAT KEHADIRAN / *Attendance Rate*	JUMLAH RAPAT / *Total Meeting*	KEHADIRAN / *Attendance*	PRESENTASE TINGKAT KEHADIRAN / *Attendance Rate*
DIDIK MARTONO	Direktur Utama / *President Director*	21	21	100%	12	12	100%
SUPARNO	Direktur Keuangan, SDM dan Manajemen Risiko / *Director of Finanace, Human Capital and Risk Management*	21	21	100%	12	12	100%
HANA SUHARDI	Direktur Operasi dan Komersial / *Director of Operations and Commercial*	21	21	100%	12	12	100%

Pengembangan Kompetensi Direksi Tahun 2025

Dalam rangka memastikan efektivitas pelaksanaan fungsi pengurusan perusahaan serta mendukung pencapaian strategi bisnis yang berkelanjutan, Direksi secara berkelanjutan mengikuti program pengembangan kompetensi sepanjang tahun 2024. Program tersebut dilaksanakan melalui partisipasi dalam seminar, pelatihan, *workshop*, forum bisnis, sertifikasi profesi, serta kegiatan *benchmarking* yang relevan dengan perkembangan industri, tata kelola perusahaan, manajemen risiko, transformasi digital, keberlanjutan (ESG), dan dinamika regulasi nasional maupun global.

Pengembangan kompetensi Direksi diarahkan untuk meningkatkan kapasitas kepemimpinan strategis, pengambilan keputusan yang efektif, pemahaman terhadap prinsip-prinsip *Good Corporate Governance (GCG)*, serta kemampuan dalam mengelola tantangan bisnis yang semakin kompleks dan kompetitif. Selain itu, peningkatan kompetensi juga menjadi bagian dari upaya perusahaan dalam memperkuat budaya inovasi, memperluas wawasan bisnis, dan meningkatkan kesiapan perusahaan dalam menghadapi transformasi industri dan tuntutan pemangku kepentingan.

Competency Development of the Board of Directors in 2025

In order to ensure the effective execution of the Company's management function and to support the achievement of its sustainable business strategy, the Board of Directors continuously participated in competency development programmes throughout 2025. These programmes were undertaken through participation in seminars, training programmes, workshops, business forums, professional certification courses, and benchmarking activities relevant to industry developments, corporate governance, risk management, digital transformation, sustainability (ESG), and evolving national and global regulatory landscapes.

The competency development of the Board of Directors is aimed at enhancing strategic leadership capabilities, effective decision-making, understanding of Good Corporate Governance (GCG) principles, and the ability to manage increasingly complex and competitive business challenges. Furthermore, competency enhancement forms part of the Company's efforts to strengthen a culture of innovation, broaden business perspectives, and improve organisational readiness in responding to industry transformation and stakeholder expectations.

Perusahaan meyakini bahwa Direksi yang memiliki kompetensi, integritas, dan pemahaman bisnis yang memadai akan mampu menjalankan fungsi pengelolaan perusahaan secara optimal, profesional, transparan, serta berorientasi pada penciptaan nilai jangka panjang bagi pemegang saham dan seluruh pemangku kepentingan. Oleh karena itu, program pengembangan kompetensi Direksi dilaksanakan secara terencana, berkelanjutan, dan disesuaikan dengan kebutuhan perusahaan serta perkembangan regulasi yang berlaku. *(GRI 2-17, POJK No.21/POJK.04/2015, *ASEAN Corporate Governance Scorecard – Part B: Responsibilities of the Board, ESG Governance Aspect*)*

The Company believes that a Board of Directors possessing strong competencies, integrity, and a sound understanding of business practices will be able to perform its management functions optimally, professionally, transparently, and with a focus on creating long-term value for shareholders and all stakeholders. Accordingly, competency development programmes for the Board of Directors are implemented in a structured and sustainable manner, aligned with the Company's needs and prevailing regulatory developments.
(GRI 2-17 | POJK No. 21/POJK.04/2015 | ASEAN Corporate Governance Scorecard – Part B: Responsibilities of the Board | ESG: Governance)

Pengembangan Kompetensi Direksi Tahun 2025 /
Competency Development of the Board of Directors in 2025

ORGAN PENGELOLA RISIKO / *Risk Management Organ*	NAMA / *Position*	MASA KINERJA (TAHUN) / *Performance Period (Years)*	SERTIFIKAT AKTIF 2025 / *Internal Meeting Conducted*	TAHUN SERTIFIKAT / *Certificate Year*	MASA AKTIF SERTIFIKAT (TAHUN) / *Certificate Validity Period (Years)*
Direktur Utama / *President Director*	DIDIK M.	2	Gada Utama - Kegiatan Korporasi Signifikan BUMN / *Gada Utama - Significant Corporate Activities of State-Owned Enterprises*	2022	Seumur hidup / *Lifetime*
Direktur Operasional / Director of Operations	HANA SUHARDI	1	CCOP - Kepatuhan / *CCOP - Compliance*	2024	3
Direktur Keuangan sebagai Direksi / *Finance Director as Director*	SUPARNO	2	CGRCEO - Kepatuhan / *CGRCEO - Compliance*	2024	3
Direktur Keuangan sebagai Direktur Keuangan / *Director of Finance as Director of Finance*	SUPARNO	2	QRGP - Manajemen Risiko / *QRGP - Risk Management*	2022 (Mei/May)	3
Direktur Keuangan sebagai Direktur Manajemen Risiko / *Director of Finance as Director of Risk Management*	SUPARNO	2	CCOP - Kepatuhan / *CCOP - Compliance*	2024	3

Laporan Pelaksanaan Direksi Tahun 2025

Sepanjang tahun 2025, Direksi telah melaksanakan tugas dan tanggung jawabnya secara optimal dalam mengelola perusahaan sesuai dengan strategi bisnis, target kinerja, dan prinsip tata kelola perusahaan yang baik. Direksi secara aktif melakukan pengawasan terhadap pelaksanaan operasional, pengendalian risiko, penguatan aspek keuangan, serta pengembangan usaha guna mendukung keberlanjutan perusahaan.

Pelaksanaan tugas Direksi juga diarahkan untuk memastikan terciptanya nilai tambah bagi pemegang saham dan pemangku kepentingan melalui penerapan prinsip transparansi, akuntabilitas, tanggung jawab, independensi, dan kewajaran. Selain itu, Direksi terus mendorong implementasi ESG sebagai bagian dari strategi pertumbuhan perusahaan yang berkelanjutan. *(GRI 2-12, GRI 2-22, Pedoman GCG Indonesia, *ASEAN Corporate Governance Scorecard, ESG-Governance*)*

Penilaian Kinerja Komite di Bawah Direksi

Direksi tidak memiliki komite di bawah Direksi, sehingga informasi mengenai penilaian kinerja komite di bawah Direksi tidak dapat disampaikan dalam laporan ini.

Meskipun demikian, Direksi tetap menjalankan fungsi pengawasan, evaluasi, dan koordinasi secara langsung terhadap seluruh aktivitas perusahaan guna memastikan efektivitas pengelolaan dan pencapaian target perusahaan.

Perusahaan senantiasa berkomitmen untuk menerapkan tata kelola perusahaan yang baik melalui mekanisme evaluasi kinerja manajemen yang dilakukan secara berkala dan objektif sesuai kebutuhan perusahaan dan ketentuan yang berlaku. *(GRI 2-12, Pedoman GCG Indonesia, *ASEAN Corporate Governance Scorecard, ESG-Governance*)*

Prosedur Pelaksanaan Penilaian Kinerja

Direksi tidak memiliki komite di bawah Direksi, sehingga prosedur pelaksanaan penilaian kinerja komite di bawah Direksi belum diterapkan secara khusus. Namun demikian, Perusahaan tetap melakukan evaluasi terhadap efektivitas

Report on the Implementation of the Duties of the Board of Directors in 2025

Throughout 2025, the Board of Directors carried out its duties and responsibilities effectively in managing the Company in accordance with its business strategy, performance targets, and Good Corporate Governance (GCG) principles. The Board of Directors actively supervised operational activities, risk management, financial strengthening initiatives, and business development programmes to support the Company's long-term sustainability.

The implementation of the Board of Directors' duties was also directed towards creating added value for shareholders and stakeholders through the application of the principles of transparency, accountability, responsibility, independence, and fairness. Furthermore, the Board of Directors continued to promote the implementation of ESG principles as an integral part of the Company's sustainable growth strategy. (GRI 2-12, GRI 2-22 | Indonesian GCG Guidelines | ASEAN Corporate Governance Scorecard | ESG: Governance)

Performance Evaluation of Committees Under the Board of Directors

The Company does not have any committees operating under the Board of Directors. Accordingly, information regarding the performance evaluation of committees under the Board of Directors cannot be presented in this report.

Nevertheless, the Board of Directors continues to perform its supervisory, evaluation, and coordination functions directly across all Company activities to ensure effective management and the achievement of corporate objectives.

The Company remains committed to implementing Good Corporate Governance through periodic and objective management performance evaluations conducted in accordance with the Company's requirements and applicable regulations.
(GRI 2-12 | Indonesian GCG Guidelines | ASEAN Corporate Governance Scorecard | ESG: Governance)

Procedures for Performance Evaluation

As the Company does not have any committees operating under the Board of Directors, specific procedures for evaluating the performance of such committees have not been established. However, the Company continues to conduct periodic evaluations of the effectiveness of the Board of Directors in

pelaksanaan tugas dan tanggung jawab Direksi secara berkala melalui mekanisme internal dan pengawasan Dewan Komisaris.

Penilaian tersebut dilakukan dengan mempertimbangkan pencapaian target perusahaan, implementasi strategi bisnis, kepatuhan terhadap regulasi, serta penerapan prinsip tata kelola perusahaan dan keberlanjutan usaha. *(GRI 2-18, Pedoman GCG Indonesia, *ASEAN Corporate Governance Scorecard, ESG-Governance*)*

Kriteria Penilaian Kinerja

Kriteria penilaian kinerja Direksi dilakukan berdasarkan sejumlah indikator yang mencerminkan efektivitas pengelolaan perusahaan, antara lain pencapaian target keuangan dan operasional, implementasi strategi bisnis, pengelolaan risiko, kepatuhan terhadap peraturan perundang-undangan, serta penerapan prinsip Tata Kelola Perusahaan yang Baik dan keberlanjutan usaha.

Selain aspek finansial, penilaian juga mempertimbangkan kemampuan Direksi dalam menjaga hubungan dengan pemangku kepentingan, meningkatkan kualitas sumber daya manusia, serta mendorong implementasi aspek *Environmental, Social, and Governance (ESG)* dalam kegiatan usaha perusahaan.

Dengan kriteria yang terukur dan objektif, Perusahaan berupaya memastikan bahwa Direksi mampu menjalankan tugasnya secara profesional dan bertanggung jawab. *(GRI 2-18, GRI 2-19, GRI 2-20, Pedoman GCG Indonesia, *ASEAN Corporate Governance Scorecard, ESG-Governance*)*

carrying out its duties and responsibilities through internal assessment mechanisms and the oversight of the Board of Commissioners.

Such evaluations are conducted by taking into account the achievement of corporate targets, the implementation of business strategies, compliance with applicable regulations, and the application of corporate governance principles and business sustainability practices. (GRI 2-18 | Indonesian GCG Guidelines | ASEAN Corporate Governance Scorecard | ESG: Governance)

Performance Evaluation Criteria

The performance of the Board of Directors is assessed based on a number of indicators that reflect the effectiveness of the Company's management, including the achievement of financial and operational targets, the implementation of business strategies, risk management practices, compliance with applicable laws and regulations, and the application of Good Corporate Governance principles and business sustainability practices.

In addition to financial performance, the evaluation also considers the Board of Directors' ability to maintain constructive relationships with stakeholders, enhance the quality of Human Capital, and promote the implementation of Environmental, Social, and Governance (ESG) principles throughout the Company's business activities.

Through measurable and objective assessment criteria, the Company seeks to ensure that the Board of Directors performs its duties in a professional and responsible manner. (GRI 2-18, GRI 2-19, GRI 2-20 | Indonesian GCG Guidelines | ASEAN Corporate Governance Scorecard | ESG: Governance)

Key Performance Indicators (KPI)
Key Performance Indicators (KPI)

NO.	PERSPEKTIF / *Perspective*	SATUAN *Unit*	TARGET *Target*	ESGC	POLARITAS *Polarity*	BOBOT *Weight*	REALISASI *Weight*	CAPAIAN *Achievement*	SKOR *Score*
A	**NILAI EKONOMI DAN SOSIAL UNTUK INDONESIA / *Economic and Social Value for Indonesia***					**50**			**51,64**
	FINANCIAL / FINANCIAL					18			17,54
1.	EBITDA / EBITDA	Rp Miliar	51.249	C	Max	7	56,516	110,28	7,70
2.	ROIC - WACC	Persen	12,62	C	Max	7	9,76	77,34	6,44
3.	Penyelesaian dan Penyampaian Laporan keuangan Audited Tahun 2024 / *Completion and Submission of the 2024 Audited Financial Statements*	Persen	100	G	Max	4	110,00	110,00	4,40
	Operasional / *Operational*					**17**			**18,04**
4.	Ketepatan Waktu & Kesesuaian *Supply* Permakanan Ke Kapal / *Timeliness and Suitability of Food Supply on Ship*	Persen	100	C	Max	9	102,72	102,72	9,24
5.	Kehandalan Layanan Petugas Jasa *Manage Service* / *Reliability of Managed Service Officer Services*	Persen	100	C	Max	8	110,00	110,00	8,80
	Sosial / *Social*					**10**			**10,98**
6.	Meningkatkan Jumlah Mitra Usaha dari Segmen UMKM / *Increasing the Number of Business Partners from the MSME Segment*	Mitra	3	S	Max	5	4,00	110,00	5,50
7.	Indeks Kepuasan Pelanggan	Skor	4	S	Max	5	4,34	109,50	5,48
	Keamanan / *Safety*					**5**			**5,10**
8.	Tingkat keamanan / *Safety rate*	Persen	98	G	Max	5	100,00	102,04	5,10
B	**INOVASI MODEL BISNIS / *Business Model Innovation***					**15**			**15,80**
9.	Standarisasi Distribusi *Supply* Bahan Makanan / *Standardization of Food Supply Distribution*	Lokasi	3	C	Max	7	3,00	100,00	7,00
10.	Implementasi Sinergi dan Integrasi dalam Ekosistem BUMN, BUMD, Kementerian/ Badan/ Lembaga / *Implementing Synergy and Integration in the Ecosystem of State-Owned Enterprises (BUMN), Regionally-Owned Enterprises (BUMD), and Ministries/Agencies/Institutions*	Instansi	2	C	Max	8	3	110,00	8,80
C	**KEPEMIMPINAN TEKNOLOGI / *Technology Leadership***					**15**			**15,00**
11.	Pengembangan Sistem Aplikasi Layanan / *Service Application System Development*	Persen	100	C	Max	7	100.00	100.00	7,00
12.	Pengembangan Aplikasi Keuangan, SDM, dan Audit Manajemen Sistem / *Financial Application Development, HR, and Management System Audit*	Persen	100	C	Max	8	100,00	100,00	8,00
D	**PEGEMBANGAN INVESTASI / *Investment Development***					**12**			**10,36**
13.	Investasi Alat Produksi Sektor Komersial / *Investment in Production Equipment in the Commercial Sector*	Persen	100	C	Max	**7**	69,43	69,43	4,86
14.	Penambahan Sarana dan Prasarana Gudang / *Addition of Warehouse Facilities and Infrastructure*	Unit	1	C	Max	5	2,00	110,00	5,50
E	**PENGEMBANGAN TALENTA / *Talent Development***					**8**			**8,80**
15.	*Talent Diversity*	Persen	100	S	Max	8	259,85	110,00	8,80
	TOTAL BOBOT / *TOTAL WEIGHT*					**100**			**101,60**

Nominasi dan Remunerasi Direksi dan Dewan Komisaris

Dalam rangka memastikan keberlangsungan usaha dan peningkatan kinerja perusahaan secara berkelanjutan, Perusahaan menerapkan sistem nominasi dan remunerasi Direksi serta Dewan Komisaris yang dilaksanakan secara profesional, objektif, transparan, dan akuntabel. Proses tersebut dirancang untuk memastikan bahwa anggota Direksi dan Dewan Komisaris memiliki integritas, kompetensi, pengalaman, kepemimpinan, serta kapabilitas strategis yang sejalan dengan visi, misi, nilai perusahaan, dan arah pengembangan bisnis Perusahaan.

Penerapan mekanisme nominasi dan remunerasi juga menjadi bagian penting dalam penguatan praktik Tata Kelola Perusahaan yang Baik *(Good Corporate Governance/GCG)* sesuai prinsip transparansi, akuntabilitas, responsibilitas, independensi, dan kewajaran. *(GRI 2-9, GRI 2-10, GRI 2-19, *ASEAN Corporate Governance Scorecard – Rights of Shareholders & Responsibilities of the Board, ESG-Governance*, Pedoman Umum Governansi Korporat Indonesia/KNKG)*

Proses nominasi Direksi dan Dewan Komisaris dilaksanakan sesuai ketentuan Anggaran Dasar Perseroan, peraturan perundang-undangan yang berlaku, serta kebijakan induk perusahaan mengenai nominasi dan remunerasi organ perusahaan. Pengangkatan anggota Direksi dan Dewan Komisaris diputuskan melalui mekanisme Rapat Umum Pemegang Saham (RUPS) dengan mempertimbangkan rekomendasi dari Komite Nominasi dan Remunerasi.

Dalam menjalankan fungsinya, Komite Nominasi dan Remunerasi membantu Dewan Komisaris dalam menyusun kebijakan, kriteria, dan prosedur nominasi, termasuk melakukan evaluasi atas kompetensi, rekam jejak, independensi, integritas, serta kinerja calon maupun anggota Direksi dan Dewan Komisaris yang sedang menjabat. *(GRI 2-10, GRI 2-12, *ASEAN Corporate Governance Scorecard – Board Responsibilities*, KNKG Prinsip Transparansi dan Akuntabilitas)*

Perusahaan juga memastikan bahwa proses nominasi dilakukan secara objektif dan bebas dari benturan kepentingan, dengan mengedepankan prinsip meritokrasi, keberagaman kompetensi, serta kebutuhan strategis perusahaan. Melalui mekanisme tersebut, Perusahaan berupaya

Nomination and Remuneration of the Board of Directors and Board of Commissioners

In order to ensure business continuity and the sustainable enhancement of corporate performance, the Company implements a nomination and remuneration system for the Board of Directors and Board of Commissioners that is carried out in a professional, objective, transparent, and accountable manner. This process is designed to ensure that members of the Board of Directors and Board of Commissioners possess the integrity, competence, experience, leadership qualities, and strategic capabilities that are aligned with the Company's vision, mission, corporate values, and business development direction.

The implementation of nomination and remuneration mechanisms also forms an important part of strengthening Good Corporate Governance (GCG) practices in accordance with the principles of transparency, accountability, responsibility, independence, and fairness. (GRI 2-9, GRI 2-10, GRI 2-19 | ASEAN Corporate Governance Scorecard – Rights of Shareholders & Responsibilities of the Board | ESG: Governance | Indonesian Code of Good Corporate Governance (KNKG)

The nomination process for members of the Board of Directors and Board of Commissioners is conducted in accordance with the Company's Articles of Association, applicable laws and regulations, and the parent company's policies governing the nomination and remuneration of corporate organs. The appointment of members of the Board of Directors and Board of Commissioners is resolved through the General Meeting of Shareholders (GMS), taking into consideration recommendations provided by the Nomination and Remuneration Committee.

In carrying out its functions, the Nomination and Remuneration Committee assists the Board of Commissioners in formulating nomination policies, criteria, and procedures, including conducting evaluations of the competence, track record, independence, integrity, and performance of prospective and incumbent members of the Board of Directors and Board of Commissioners. (GRI 2-10, GRI 2-12 | ASEAN Corporate Governance Scorecard – Board Responsibilities | KNKG Principles of Transparency and Accountability)

The Company also ensures that the nomination process is conducted objectively and free from conflicts of interest, while upholding the principles of meritocracy, diversity of competencies, and the Company's strategic requirements. Through this mechanism, the Company seeks to establish an

membangun struktur kepemimpinan yang efektif, adaptif, dan mampu menghadapi tantangan bisnis yang dinamis, sekaligus mendukung penciptaan nilai jangka panjang bagi seluruh pemangku kepentingan. *(GRI 2-9, GRI 2-10, *ESG Governance Aspect, ASEAN Corporate Governance Scorecard – Equitable Treatment of Shareholders & Board Effectiveness*)*

Remunerasi Direksi dan Dewan Komisaris

Perusahaan menetapkan kebijakan remunerasi bagi Direksi dan Dewan Komisaris dengan mengacu pada ketentuan Undang-Undang Nomor 40 Tahun 2007 tentang Perseroan Terbatas, Peraturan Menteri BUMN Nomor PER-3/MBU/03/2023 tentang Organ Tata Kelola dan Sumber Daya Manusia BUMN, serta praktik tata kelola perusahaan yang baik yang berlaku secara nasional maupun internasional. Kebijakan remunerasi disusun untuk memastikan adanya keseimbangan antara pencapaian kinerja, tanggung jawab jabatan, daya saing industri, dan keberlanjutan keuangan perusahaan. *(GRI 2-19, GRI 2-20, *ASEAN Corporate Governance Scorecard – Remuneration Matters, ESG Governance, KNKG Prinsip Fairness*)*

Dalam pelaksanaannya, remunerasi Dewan Komisaris ditetapkan oleh Pemegang Saham melalui Rapat Umum Pemegang Saham Tahunan (RUPST) dengan mempertimbangkan tingkat pengawasan, kontribusi terhadap pencapaian kinerja perusahaan, kompleksitas usaha, serta kondisi keuangan perusahaan.

Sementara itu, remunerasi Direksi ditetapkan melalui mekanisme Komite Penetapan Penghasilan, Penghargaan, dan Sanksi (KP3S), yang berperan dalam melakukan evaluasi serta menyusun rekomendasi remunerasi berdasarkan indikator kinerja utama *(Key Performance Indicators/KPI)*, tingkat pencapaian target perusahaan, tanggung jawab jabatan, dan tingkat risiko pengelolaan usaha. Rekomendasi tersebut selanjutnya disampaikan kepada Pemegang Saham untuk memperoleh persetujuan melalui RUPS. *(GRI 2-19, GRI 2-20,)*

Penetapan remunerasi Direksi dan Dewan Komisaris dilakukan dengan mempertimbangkan beberapa prinsip utama, antara lain:

- Kinerja individu dan kinerja perusahaan secara keseluruhan;
- Tanggung jawab, kompleksitas tugas, dan risiko jabatan;

effective and adaptive leadership structure capable of responding to dynamic business challenges, while supporting the creation of long-term value for all stakeholders. (GRI 2-9, GRI 2-10 | ESG: Governance | ASEAN Corporate Governance Scorecard – Equitable Treatment of Shareholders & Board Effectiveness)

Remuneration of the Board of Directors and Board of Commissioners

The Company establishes remuneration policies for the Board of Directors and Board of Commissioners with reference to Law No. 40 of 2007 concerning Limited Liability Companies, Minister of State-Owned Enterprises Regulation No. PER-3/MBU/03/2023 concerning Governance Bodies and Human Capital of State-Owned Enterprises, as well as nationally and internationally recognised Good Corporate Governance practices. The remuneration policy is designed to ensure an appropriate balance between performance achievement, responsibilities associated with the position, industry competitiveness, and the Company's financial sustainability. (GRI 2-19, GRI 2-20 | ASEAN Corporate Governance Scorecard – Remuneration Matters | ESG: Governance | KNKG Principle of Fairness)

In its implementation, the remuneration of the Board of Commissioners is determined by the Shareholders through the Annual General Meeting of Shareholders (AGMS), taking into consideration the level of oversight exercised, contributions to the achievement of corporate performance, business complexity, and the Company's financial condition.

Meanwhile, the remuneration of the Board of Directors is determined through the mechanism of the Income, Reward, and Sanction Determination Committee (KP3S), which is responsible for conducting evaluations and formulating remuneration recommendations based on Key Performance Indicators (KPIs), the level of achievement of corporate targets, the responsibilities associated with the position, and the level of business management risk. These recommendations are subsequently submitted to the Shareholders for approval through the General Meeting of Shareholders (GMS).
(GRI 2-19, GRI 2-20 | ASEAN Corporate Governance Scorecard – Remuneration Matters | ESG: Governance)

The determination of remuneration for the Board of Directors and Board of Commissioners is based on several key principles, including:

- *Individual performance and the overall performance of the Company;*
- *Responsibilities, complexity of duties, and risks associated with the position;*

- Benchmarking dengan perusahaan sejenis untuk menjaga daya saing;
- Kemampuan keuangan dan keberlanjutan usaha perusahaan;
- Keadilan internal, kepatuhan regulasi, serta prinsip kewajaran dan transparansi.

Melalui penerapan kebijakan remunerasi yang terukur dan berbasis kinerja, Perusahaan berupaya menciptakan sistem penghargaan yang adil, kompetitif, dan mampu mendorong peningkatan kinerja Direksi maupun Dewan Komisaris secara berkelanjutan. Kebijakan ini sekaligus mencerminkan komitmen Perusahaan dalam memperkuat implementasi *Good Corporate Governance (GCG)*, meningkatkan kepercayaan pemangku kepentingan, serta mendukung pencapaian aspek *Environmental, Social, and Governance (ESG)* secara terintegrasi. *(GRI 2-19, GRI 2-20, *ESG Governance, ASEAN Corporate Governance Scorecard – Disclosure and Transparency*, KNKG Pedoman Governansi Korporat Indonesia)*

Penetapan Remunerasi Direksi dan Dewan Komisaris

Perusahaan menetapkan remunerasi Direksi dan Dewan Komisaris dengan mengacu pada ketentuan Undang-Undang Nomor 40 Tahun 2007 tentang Perseroan Terbatas dan Peraturan Menteri BUMN Nomor PER-3/MBU/03/2023 tentang Organ Tata Kelola dan Sumber Daya Manusia BUMN.

Dalam pelaksanaannya, remunerasi Dewan Komisaris ditetapkan oleh pemegang saham melalui Rapat Umum Pemegang Saham Tahunan (RUPST), dengan mempertimbangkan kinerja, daya saing, dan kemampuan keuangan perusahaan sebagaimana diatur dalam Pasal 113 UU PT.

Sementara itu, penetapan remunerasi Direksi dilakukan melalui mekanisme Komite Penetapan Penghasilan, Penghargaan, dan Sanksi (KP3S), yang merupakan komite internal yang dibentuk sesuai ketentuan Kementerian BUMN. KP3S berperan dalam menyusun usulan besaran remunerasi Direksi berdasarkan evaluasi kinerja, tanggung jawab, dan indikator lainnya yang relevan, kemudian memberikan rekomendasi kepada pemegang saham untuk ditetapkan dalam RUPS.

Penetapan remunerasi Direksi dan Dewan Komisaris dilakukan dengan mempertimbangkan prinsip-prinsip sebagai berikut:

- *Benchmarking against comparable companies to maintain competitiveness;*
- *The Company's financial capability and business sustainability;*
- *Internal equity, regulatory compliance, and the principles of fairness and transparency.*

Through the implementation of a measurable and performance-based remuneration policy, the Company seeks to establish a remuneration system that is fair, competitive, and capable of encouraging the continuous enhancement of the performance of both the Board of Directors and Board of Commissioners. This policy also reflects the Company's commitment to strengthening the implementation of Good Corporate Governance (GCG), enhancing stakeholder confidence, and supporting the integrated achievement of Environmental, Social, and Governance (ESG) objectives. (GRI 2-19, GRI 2-20 | ESG: Governance | ASEAN Corporate Governance Scorecard – Disclosure and Transparency | Indonesian Code of Good Corporate Governance (KNKG)

Determination of Remuneration for the Board of Directors and Board of Commissioners

The Company determines the remuneration of the Board of Directors and Board of Commissioners with reference to Law No. 40 of 2007 concerning Limited Liability Companies and Minister of State-Owned Enterprises Regulation No. PER-3/MBU/03/2023 concerning Governance Bodies and Human Capital of State-Owned Enterprises.

In its implementation, the remuneration of the Board of Commissioners is determined by the Shareholders through the Annual General Meeting of Shareholders (AGMS), taking into consideration the Company's performance, competitiveness, and financial capability, as stipulated under Article 113 of the Limited Liability Company Law.

Meanwhile, the remuneration of the Board of Directors is determined through the mechanism of the Income, Reward, and Sanction Determination Committee (KP3S), an internal committee established in accordance with the provisions of the Ministry of State-Owned Enterprises. KP3S is responsible for formulating remuneration proposals for the Board of Directors based on performance evaluations, responsibilities, and other relevant indicators, and subsequently providing recommendations to the Shareholders for approval through the General Meeting of Shareholders (GMS).
The determination of remuneration for the Board of Directors and Board of Commissioners takes into consideration the following principles:

- Kinerja individu dan kinerja perusahaan secara keseluruhan;
- Tanggung jawab, kompleksitas tugas, serta risiko jabatan;
- *Benchmark* dengan perusahaan sejenis untuk menjaga daya saing;
- Kemampuan keuangan Perusahaan;
  Keadilan internal serta kepatuhan terhadap peraturan perundang-undangan.
- Melalui peran KP3S, Perusahaan memastikan bahwa sistem remunerasi yang diterapkan bersifat adil, kompetitif, dan mendukung pencapaian kinerja berkelanjutan, sekaligus menjamin penerapan tata kelola perusahaan yang baik *(Good Corporate Governance/GCG).*

- *Individual performance and the overall performance of the Company;*
- *Responsibilities, complexity of duties, and risks associated with the position;*
- *Benchmarking against comparable companies to maintain competitiveness;*
- *The Company's financial capability;*
  Internal equity and compliance with applicable laws and regulations.
- *Through the role of KP3S, the Company ensures that its remuneration system remains fair, competitive, and supportive of sustainable performance achievement, while also reinforcing the implementation of Good Corporate Governance (GCG).*

Remunerasi Direksi Tahun 2025 / *Board of Directors Remuneration In 2025*

NAMA / *Name*	JABATAN / *Position*	GAJI DIREKSI / *Directors' Salary*	TUNJANGAN / *Allowance*		JUMLAH / *Total*
			PERUMAHAN / *Housing*	UTILITAS / *Utility*	GAJI + TUNJANGAN / *Salary + Allowance*
SUKENDRA	Direktur Utama / *President Director*	89.440.000	20.000.000	-	109.440.000
DIDIK MARTONO	Direktur Operasi dan Komersial / *Director of Operations and Commercial*	76.024.000	20.000.000	-	96.024.000
SUPARNO	Direktur Keuangan, SDM dan Manajemen Risiko / *Director of Finanace, Human Capital and Risk Management*	76.024.000	20.000.000	-	96.024.000
JUMLAH / *Total*		241.488.000	60.000.000	-	301.488.000

Remunerasi Komisaris Tahun 2025 / *Commissioner Remuneration in 2025*

NAMA / *Name*	JABATAN / *Position*	GAJI KOMISARIS / *Commissioner' Salary*	TUNJANGAN TRANSPORTASI / *Transportation Allowance*	JUMLAH / *Total*
				GAJI + TUNJANGAN / *Salary + Allowance*
MARDIY ANTO	Komisaris Utama / *President Director*	40.248.000	8.049.600	48.297.600
SOSIALISMAN HIDAYAT HASIBUAN	Komisaris Independen / *Independent Commissioner*	36.223.200	7.244.640	43.467.840
YONI AGUNG TRIHARTO	Komisaris Independen / *Independent Commissioner*	36.223.200	7.244.640	43.467.840
		112.694.400	22.538.880	135.233.280

SEKRETARIS PERUSAHAAN

Sekretaris Perusahaan memiliki fungsi utama dalam rangka membantu tugas Direksi, yaitu sebagai *liaison officer (public relation/corporate communication), institution relations, GCG implementation, monitoring pencapaian Key Performance Indicator (KPI), monitoring* pelaksanaan kegiatan *Corporate Social Responsibility (CSR)* serta administrasi dokumen kebijakan dan notulensi rapat Direksi.

Corporate Secretary

The Corporate Secretary performs key functions in supporting the Board of Directors, including acting as a liaison officer (public relations/corporate communication), managing institutional relations, monitoring the implementation of Good Corporate Governance (GCG), monitoring the achievement of Key Performance Indicators (KPIs), overseeing the implementation of Corporate Social Responsibility (CSR) programmes, and administering policy documents and minutes of Board of Directors' meetings.

Profil Sekretaris Perusahaan

Perusahaan telah menetapkan Ichwan Ananda sebagai Sekretaris Perusahaan berdasarkan Surat Keputusan Direksi No. 07.21/DIR/SK/002/100/2023.

Profile of the Corporate Secretary

The Company has appointed Ichwan Ananda as Corporate Secretary pursuant to Board of Directors' Decree No. 07.21/DIR/SK/002/100/2023.



Ichwan Ananda
Asisten Manajer Sekper dan Hukum
Assistant Manager Corsec and Legal

Tempat, Tanggal lahir:
Cirebon, 9 Juni 1989
(37 Tahun)

Domisili:
Jakarta

Pendidikan:
- Strata-1: Sarjana Hukum dari Universitas Gadjah Mada 2009
- S2: Magister Kenotariatan dari Universitas Pelita Harapan 2024.

Sertifikasi profesi:
- PKPA (Pendidikan Khusus Profesi Advokat) oleh PERADI
- *C.L.A (Certified Legal Auditor)* oleh Jimly School of Law

Riwayat Pekerjaan:
- **2013 - 2017**
  Survey & License Officer pada PT Indomobil Trada Nasional.
- **2017 - 2019**
  SPV Hukum & Humas di Rumah Sakit Pelni.
- **2019 - Sekarang**
  Asman Sekper & Hukum di PELNI Services.

Place, Date of Birth:
Cirebon, June 9, 1989
(37 Years old)

Domicile:
Jakarta

Education:
- *Bachelor of Law from Universitas Gadjah Mada 2009*
- *Master of Kenotariatan from Universitas Pelita Harapan 2024.*

Professional certifications:
- *PKPA (Special Education for the Advocate Profession) by PERADI*
- *C.L.A. (Certified Legal Auditor) by Jimly School of Law*

Work History:
- ***2013 - 2017***
  Survey & License Officer at PT Indomobil Trada Nasional.
- ***2017 - 2019***
  Legal & Public Relations Supervisor at Pelni Hospital.
- ***2019 - Present***
  Assistant Corsec & Legal at PELNI Services.

Pelatihan dan Pendidikan Sekretaris / *Secretary Training and Education*

NO.	PELATIHAN DAN / ATAU PENDIDIKAN / *Training And / Or Education*	TANGGAL / *Date*	PENYELENGGARA / *Organizer*
1.	Pendidikan Khusus Profesi Advokat (PKPA) / *Special Education for the Advocate Profession (PKPA)*	2 Februari 2016 sampai 17 April 2016 / *February 2, 2016 to April 17, 2016*	PERADI (Perhimpunan Advokat Indonesia) bekerja sama dengan Dewan Pimpinan Pusat Ikatan Advokat Indonesia (DPP IKADIN) dan Faizal Hafied & Partners Education of Law. / *PERADI (Indonesian Advocates Association) in collaboration with the Central Executive Board of the Indonesian Advocates Association (DPP IKADIN) and Faizal Hafied & Partners Education of Law.*
2.	Pendidikan Auditor Hukum / *Legal Auditor Education*	19 Agustus 2024 sampai 23 Agustus 2024 / *August 19, 2024 to August 23, 2024*	Jimly School of Law and Government (JSLG) dan Asosiasi Auditor Hukum Indonesia (ASAHI). / *Jimly School of Law and Government (JSLG) and the Indonesian Legal Auditors Association (ASAHI).*

Tugas Dan Tanggung Jawab Sekretaris Perusahaan

Berdasarkan berdasarkan Surat Keputusan Direksi No. 07.21/DIR/SK/002/100/2023 tentang Sekretaris Perusahaan tugas dan tanggung jawab Sekretaris Perusahaan dijabarkan sebagai berikut:

Pelaksanaan Tugas Sekretaris Perusahaan

Pada tahun buku 2025, Sekretaris Perusahaan telah menjalankan tugas dan tanggung jawabnya dengan rincian sebagai berikut:

1. Menyusun kebijakan dan memberikan evaluasi terhadap kebijakan perusahaan.
2. Membina kerja sama yang baik dengan unit usaha lain dalam rangka kepatuhan Perusahaan terhadap peraturan perundang-undangan.
3. Menjalin hubungan dengan instansi di luar Perusahaan, seperti pemerintah, BUMN, Swasta, media massa, dan masyarakat terkait publikasi dan pengumpulan informasi.
4. Memelihara hubungan dengan investor dan mitra bisnis.
5. Menjaga citra Perusahaan yang positif.
6. Mengelola dan menelaah informasi dan dampak hukumnya, lalu mengemas informasi tersebut agar dapat dikomunikasikan sebaik mungkin.

Duties and Responsibilities of the Corporate Secretary

Pursuant to Board of Directors' Decree No. 07.21/DIR/SK/002/100/2023 concerning the Corporate Secretary, the duties and responsibilities of the Corporate Secretary are as follows:

Implementation of the Duties of the Corporate Secretary

During the 2025 financial year, the Corporate Secretary carried out the following duties and responsibilities:

1. *Formulating corporate policies and providing evaluations of Company policies.*
2. *Fostering effective cooperation with other business units to ensure the Company's compliance with applicable laws and regulations.*
3. *Maintaining relationships with external institutions, including government agencies, State-Owned Enterprises (SOEs), private sector entities, mass media, and the public in relation to corporate publications and information gathering.*
4. *Maintaining relationships with investors and business partners.*
5. *Safeguarding and enhancing the Company's positive corporate image.*
6. *Managing and reviewing information and its legal implications, and presenting such information in a manner that facilitates effective communication.*

7. Menelaah kerja sama Perusahaan dengan pihak luar dalam konteks hukum dalam rangka pengembangan kinerja.
8. Membuat jadwal terkait agenda rapat.
9. Menghadiri rapat Direksi dan mencatat Berita Acara/Risalah rapat dan proses pengesahannya.

Laporan Sekretaris Perusahaan

Sepanjang tahun buku 2025, Sekretaris Perusahaan menjalankan peran strategis dalam mendukung efektivitas tata kelola perusahaan, memastikan kepatuhan terhadap peraturan perundang-undangan, serta menjaga kelancaran komunikasi antara Direksi, Dewan Komisaris, Pemegang Saham, dan para pemangku kepentingan lainnya.

Fungsi ini menjadi semakin penting seiring dengan meningkatnya kompleksitas bisnis dan tuntutan terhadap penerapan prinsip-prinsip *Good Corporate Governance (GCG)* yang transparan, akuntabel, bertanggung jawab, independen, dan berkeadilan.

Sebagai pusat koordinasi administrasi korporasi, Sekretaris Perusahaan tidak hanya menjalankan fungsi administratif, tetapi juga berperan aktif dalam memastikan seluruh proses pengambilan keputusan strategis perusahaan terlaksana secara tertib, terdokumentasi dengan baik, serta sesuai dengan ketentuan internal maupun regulasi yang berlaku.

Melalui fungsi tersebut, Sekretaris Perusahaan turut mendukung terciptanya sistem tata kelola yang efektif dan berkelanjutan dalam rangka meningkatkan nilai perusahaan serta memperkuat kepercayaan para pemegang saham dan pemangku kepentingan.

Pelaksanaan Tugas dan Tanggung Jawab

Sepanjang tahun 2025, Sekretaris Perusahaan melaksanakan berbagai tugas dan tanggung jawab yang mencakup penyelenggaraan rapat organ perusahaan, pengelolaan dokumentasi korporasi, pemantauan tindak lanjut keputusan manajemen, serta koordinasi penerapan tata kelola perusahaan yang baik.

Dalam mendukung fungsi pengurusan perusahaan, Sekretaris Perusahaan memfasilitasi pelaksanaan rapat Direksi secara berkala sebanyak 12 kali selama tahun 2025. Rapat tersebut membahas berbagai agenda strategis perusahaan, antara lain evaluasi kinerja operasional, pencapaian target

7. Reviewing the Company's cooperation and agreements with external parties from a legal perspective in support of business performance enhancement.
8. Preparing schedules relating to meeting agendas.
9. Attending Board of Directors' meetings and preparing minutes of meetings, including coordinating the approval process thereof.

Corporate Secretary's Report

Throughout the 2025 financial year, the Corporate Secretary performed a strategic role in supporting the effectiveness of corporate governance, ensuring compliance with applicable laws and regulations, and maintaining effective communication among the Board of Directors, Board of Commissioners, Shareholders, and other stakeholders.

This function has become increasingly important in line with growing business complexity and heightened expectations regarding the implementation of Good Corporate Governance (GCG) principles that are transparent, accountable, responsible, independent, and fair.

As the focal point for corporate administrative coordination, the Corporate Secretary not only performs administrative functions but also plays an active role in ensuring that all strategic decision-making processes are conducted in an orderly manner, properly documented, and in compliance with internal policies and applicable regulations.

Through these responsibilities, the Corporate Secretary contributes to the establishment of an effective and sustainable governance system aimed at enhancing corporate value and strengthening the confidence of shareholders and stakeholders.

Implementation of Duties and Responsibilities

Throughout 2025, the Corporate Secretary carried out a wide range of duties and responsibilities, including the organisation of meetings of the Company's governing organs, the management of corporate documentation, the monitoring of follow-up actions arising from management decisions, and the coordination of the implementation of Good Corporate Governance (GCG) practices.

In supporting the Company's management function, the Corporate Secretary facilitated the implementation of 12 Board of Directors' meetings throughout 2025. These meetings addressed various strategic matters, including the evaluation of operational performance,

usaha, kondisi keuangan, pengendalian biaya, implementasi program kerja, hingga pembahasan rencana bisnis dan anggaran perusahaan. Sekretaris Perusahaan bertanggung jawab atas penyusunan agenda rapat, penyampaian undangan, penyusunan risalah rapat, serta distribusi hasil rapat kepada pihak-pihak terkait.

Selain itu, Sekretaris Perusahaan juga mengoordinasikan pelaksanaan rapat gabungan Direksi dan Dewan Komisaris sebanyak 12 kali sebagai bagian dari mekanisme pengawasan dan pemberian nasihat oleh Dewan Komisaris kepada Direksi. Agenda yang dibahas meliputi laporan manajemen bulanan, laporan triwulanan, laporan semesteran, laporan manajemen tahunan unaudited, serta pembahasan Program Kerja dan Anggaran Perusahaan (RKAP) Tahun 2026. Melalui forum tersebut, Dewan Komisaris memperoleh informasi yang memadai untuk menjalankan fungsi pengawasan secara efektif terhadap pengelolaan perusahaan.

Dalam hubungan dengan Pemegang Saham, Sekretaris Perusahaan berperan aktif dalam penyelenggaraan Rapat Umum Pemegang Saham (RUPS). Pada tahun 2025 telah diselenggarakan RUPS Pengesahan RKAP Tahun 2025 dan RUPS Pengesahan Laporan Keuangan *Audited* Tahun Buku 2024. Seluruh proses penyelenggaraan RUPS dilaksanakan sesuai dengan ketentuan Anggaran Dasar Perusahaan dan peraturan perundang-undangan yang berlaku.

Dukungan terhadap Penerapan *Good Corporate Governance*

Penerapan *Good Corporate Governance (GCG)* merupakan salah satu fokus utama yang didukung oleh Sekretaris Perusahaan sepanjang tahun 2025. Dalam pelaksanaannya, Sekretaris Perusahaan memastikan bahwa setiap aktivitas korporasi dilaksanakan dengan memperhatikan prinsip-prinsip transparansi, akuntabilitas, responsibilitas, independensi, dan kewajaran.

Upaya tersebut diwujudkan melalui penyediaan informasi yang akurat dan tepat waktu kepada Direksi, Dewan Komisaris, dan Pemegang Saham, pengelolaan dokumentasi keputusan strategis perusahaan, serta koordinasi dengan berbagai unit kerja dalam pelaksanaan tindak lanjut hasil rapat dan rekomendasi manajemen.

Selain itu, Sekretaris Perusahaan juga mendukung pelaksanaan *Assessment Good Corporate Governance* Tahun 2024 yang dilakukan oleh Tim

achievement of business targets, financial conditions, cost control initiatives, implementation of work programmes, and discussions concerning the Company's business plan and budget. The Corporate Secretary was responsible for preparing meeting agendas, distributing meeting invitations, preparing minutes of meetings, and disseminating meeting resolutions to the relevant parties.

In addition, the Corporate Secretary coordinated the implementation of 12 joint meetings between the Board of Directors and the Board of Commissioners as part of the supervisory and advisory mechanism exercised by the Board of Commissioners over the Board of Directors. The agendas discussed included monthly management reports, quarterly reports, semi-annual reports, unaudited annual management reports, and the discussion of the 2026 Corporate Work Plan and Budget (RKAP). Through these meetings, the Board of Commissioners obtained sufficient information to effectively perform its supervisory function over the management of the Company.

In relation to Shareholders, the Corporate Secretary also played an active role in organising General Meetings of Shareholders (GMS). During 2025, the Company held a GMS for the approval of the 2025 Corporate Work Plan and Budget (RKAP) and a GMS for the approval of the audited financial statements for the 2024 financial year. All GMS proceedings were conducted in accordance with the Company's Articles of Association and applicable laws and regulations.

Support for the Implementation of Good Corporate Governance

The implementation of Good Corporate Governance (GCG) remained one of the key priorities supported by the Corporate Secretary throughout 2025. In carrying out this role, the Corporate Secretary ensured that all corporate activities were conducted in accordance with the principles of transparency, accountability, responsibility, independence, and fairness.

These efforts were realised through the provision of accurate and timely information to the Board of Directors, Board of Commissioners, and Shareholders, the management of documentation relating to the Company's strategic decisions, and coordination with various work units in implementing follow-up actions arising from meetings and management recommendations.

In addition, the Corporate Secretary supported the implementation of the 2024 Good Corporate Governance Assessment conducted by the Assessment

Asesor BPKP Perwakilan DKI Jakarta. Berdasarkan hasil assessment tersebut, PT Pelita Indonesia Djaya memperoleh skor 72,409 dengan kategori "Cukup Baik". Hasil tersebut menjadi dasar bagi perusahaan dalam menyusun berbagai program perbaikan dan tindak lanjut Area of Improvement (AoI) guna meningkatkan kualitas penerapan tata kelola perusahaan secara berkelanjutan.

Sebagai bentuk penguatan budaya tata kelola, perusahaan juga melaksanakan penandatanganan Komitmen GCG oleh Dewan Komisaris, Direksi, serta seluruh insan perusahaan. Komitmen tersebut menjadi landasan moral dan profesional dalam menjalankan aktivitas usaha secara berintegritas dan sesuai prinsip tata kelola yang baik.

Pengelolaan Kepatuhan dan Penguatan Integritas
Dalam rangka meningkatkan budaya kepatuhan dan integritas perusahaan, Sekretaris Perusahaan berperan aktif mendukung berbagai program penguatan sistem kepatuhan yang dilaksanakan sepanjang tahun 2025.

Perusahaan secara konsisten menerapkan Sistem Manajemen Anti Penyuapan (SMAP) ISO 37001 sebagai bagian dari upaya pencegahan korupsi dan peningkatan integritas organisasi. Berbagai kegiatan yang dilakukan meliputi refreshment pemahaman ISO 37001, audit sertifikasi SMAP, penandatanganan komitmen anti penyuapan oleh Direksi, sosialisasi anti korupsi, hingga publikasi materi edukasi anti penyuapan kepada seluruh insan perusahaan.

Selain itu, perusahaan juga mengikuti berbagai pelatihan dan sosialisasi terkait perubahan standar ISO 37001 serta implementasi Sistem Manajemen Kepatuhan ISO 37301. Kegiatan tersebut bertujuan untuk meningkatkan pemahaman organisasi terhadap praktik-praktik terbaik dalam pengelolaan kepatuhan dan pencegahan pelanggaran.

Sebagai bagian dari implementasi budaya integritas, perusahaan secara berkala melakukan pelaporan pengendalian gratifikasi serta pelaksanaan *Whistleblowing System (WBS)*. Pada tahun 2025 tidak terdapat laporan gratifikasi maupun pengaduan pelanggaran yang memerlukan tindak lanjut lebih lanjut, yang menunjukkan komitmen perusahaan dalam menjaga lingkungan kerja yang bersih dan berintegritas.

Team of the Jakarta Representative Office of the Finance and Development Supervisory Agency (BPKP). Based on the assessment results, PT Pelita Indonesia Djaya achieved a score of 72.409 and was categorised as "Fairly Good". These results served as the basis for the Company in formulating various improvement programmes and follow-up actions on identified Areas of Improvement (AoI) to continuously enhance the quality of its corporate governance practices.

As part of strengthening the governance culture, the Company also conducted the signing of a GCG Commitment by the Board of Commissioners, the Board of Directors, and all Company personnel. This commitment serves as a moral and professional foundation for conducting business activities with integrity and in accordance with Good Corporate Governance principles.

Compliance Management and Integrity Enhancement
To strengthen the Company's culture of compliance and integrity, the Corporate Secretary actively supported various compliance enhancement programmes implemented throughout 2025.

The Company consistently implemented the ISO 37001 Anti-Bribery Management System (ABMS) as part of its efforts to prevent corruption and strengthen organisational integrity. Activities undertaken included refresher programmes on ISO 37001, ABMS certification audits, the signing of anti-bribery commitments by the Board of Directors, anti-corruption awareness programmes, and the dissemination of anti-bribery educational materials to all Company personnel.

In addition, the Company participated in various training programmes and socialisation activities relating to updates to the ISO 37001 standard and the implementation of the ISO 37301 Compliance Management System. These initiatives were aimed at enhancing organisational understanding of best practices in compliance management and the prevention of regulatory breaches.

As part of the implementation of its integrity culture, the Company regularly conducted reporting on gratuity control measures and the implementation of the Whistleblowing System (WBS). During 2025, there were no reported gratuities or misconduct complaints requiring further follow-up, reflecting the Company's commitment to maintaining a clean and ethical working environment.

Telaah Hukum dan Kepatuhan Regulasi

Selama tahun 2025, Sekretaris Perusahaan juga melaksanakan fungsi pengkajian hukum dan kepatuhan terhadap berbagai regulasi yang relevan dengan kegiatan usaha perusahaan. Salah satu kajian yang dilakukan adalah penyusunan legal opinion terkait potensi perselisihan hubungan industrial atas berakhirnya kontrak kerja tenaga keamanan yang telah mencapai batas usia sesuai ketentuan kontrak dengan PT PELNI (Persero).

Berdasarkan hasil kajian hukum, perusahaan memiliki dasar hukum yang kuat dalam pelaksanaan kebijakan tersebut karena berakhirnya Perjanjian Kerja Waktu Tertentu (PKWT) bukan merupakan Pemutusan Hubungan Kerja (PHK), melainkan berakhirnya kontrak kerja sesuai ketentuan yang berlaku. Selain itu, perusahaan telah memenuhi kewajiban pembayaran kompensasi sesuai ketentuan Peraturan Pemerintah Nomor 35 Tahun 2021.

Sekretaris Perusahaan juga melakukan pemantauan dan telaah terhadap berbagai perkembangan regulasi ketenagakerjaan, hubungan industrial, pengupahan, alih daya, serta ketentuan lain yang berpotensi memengaruhi kegiatan operasional perusahaan. Kegiatan ini bertujuan untuk memastikan bahwa seluruh kebijakan dan keputusan perusahaan senantiasa selaras dengan ketentuan hukum yang berlaku.
Pengelolaan Dokumentasi dan Administrasi Korporasi

Sebagai bagian dari fungsi administrasi korporasi, Sekretaris Perusahaan memastikan seluruh dokumen perusahaan tersimpan dan terkelola secara sistematis, aman, dan mudah ditelusuri. Dokumentasi yang dikelola mencakup risalah rapat Direksi, rapat gabungan Direksi dan Dewan Komisaris, RUPS, keputusan Direksi dan Dewan Komisaris, dokumen legal perusahaan, perizinan usaha, serta korespondensi resmi perusahaan.
Pengelolaan dokumentasi yang baik menjadi faktor penting dalam mendukung transparansi, akuntabilitas, dan kontinuitas informasi perusahaan, sekaligus memastikan tersedianya data dan dokumen yang diperlukan dalam proses pengambilan keputusan maupun kebutuhan audit dan pengawasan.

Pencapaian dan Evaluasi Kinerja Tahun 2025

Secara keseluruhan, pelaksanaan fungsi Sekretaris Perusahaan selama tahun 2025 berjalan dengan

Legal Review and Regulatory Compliance

Throughout 2025, the Corporate Secretary also carried out legal review and regulatory compliance functions relating to various regulations relevant to the Company's business activities. One of the reviews undertaken involved the preparation of a legal opinion concerning a potential industrial relations dispute arising from the expiry of employment contracts of security personnel who had reached the age limit stipulated under the contractual arrangement with PT PELNI (Persero).

Based on the legal review, the Company possesses a strong legal basis for implementing the policy, as the expiry of a Fixed-Term Employment Agreement (PKWT) does not constitute a termination of employment, but rather the conclusion of an employment contract in accordance with the applicable provisions. Furthermore, the Company has fulfilled its obligation to provide compensation in accordance with the requirements of Government Regulation No. 35 of 2021.

The Corporate Secretary also monitored and reviewed developments in labour regulations, industrial relations, remuneration, outsourcing arrangements, and other provisions that may affect the Company's operational activities. These activities were undertaken to ensure that all Company policies and decisions remain aligned with applicable legal and regulatory requirements.
Management of Corporate Documentation and Administration

As part of its corporate administration function, the Corporate Secretary ensures that all Company documents are maintained and managed in a systematic, secure, and readily traceable manner. The documentation managed includes minutes of Board of Directors' meetings, joint meetings of the Board of Directors and Board of Commissioners, General Meetings of Shareholders (GMS), resolutions of the Board of Directors and Board of Commissioners, corporate legal documents, business licences, and official corporate correspondence.
Effective document management is an important factor in supporting corporate transparency, accountability, and information continuity, while also ensuring the availability of data and documentation required for decision-making processes, audits, and supervisory activities.

Performance Achievements and Evaluation in 2025

Overall, the Corporate Secretary function was carried out effectively throughout 2025 and successfully

baik dan berhasil mendukung kelancaran tata kelola perusahaan. Seluruh agenda rapat organ perusahaan dapat dilaksanakan sesuai rencana, proses dokumentasi korporasi berjalan tertib, serta berbagai program penguatan tata kelola dan kepatuhan berhasil direalisasikan.

Pencapaian penting selama tahun 2025 antara lain keberhasilan pelaksanaan *Assessment GCG*, implementasi Sistem Manajemen Anti Penyuapan, penguatan budaya kepatuhan, tindak lanjut *Area of Improvement* hasil *assessment*, serta dukungan terhadap perolehan berbagai sertifikasi sistem manajemen yang semakin memperkuat fondasi tata kelola perusahaan.
Ke depan, Sekretaris Perusahaan akan terus berupaya meningkatkan efektivitas fungsi tata kelola, memperkuat sistem kepatuhan dan manajemen risiko, meningkatkan kualitas layanan administrasi korporasi, serta mendukung pencapaian tujuan strategis perusahaan secara berkelanjutan melalui penerapan prinsip-prinsip *Good Corporate Governance* yang konsisten dan berintegritas.

Akses Data dan Informasi Perusahaan

Untuk memperkuat upaya penerapan GCG, PELNI Services berupaya memberikan kemudahan dalam akses informasi bagi para pemangku kepentingan *(Stakeholders)* melalui pengembangan sistem teknologi informasi yang kuat dan handal.
PELNI Services menyadari bahwa penyebaran informasi kepada *stakeholders* merupakan bagian penting dalam pelaksanaan prinsip transparansi. Penyebaran informasi tersebut dilakukan melalui media *website*, @pelniservices dan @lyfeatpelniservices.

Stakeholder Perusahaan juga dapat memperoleh informasi mengenai produk dan manfaatnya, tentang polis, pembayaran premi, klaim, perubahan polis, dan lain-lainnya ke alamat PELNI Services.

Nama Perusahaan	:	**PT PELITA INDONESIA DJAYA**
Nama Sebutan	:	Pelni Services
Kantor Pusat	:	Gedung PELNI Kemayoran (Lantai 2) Jl. Angkasa N0.18, Gunug Sahari Selatan, Kemayoran, Jakarta Pusat - 10610
Telepon	:	021 21690207
Surat Elektronik	:	www.pelniservices.com
E-mail	:	corporate.PELNI Servicesc@ PELNI Servicesc.co.id

supported the smooth implementation of the Company's governance framework. All meetings of the Company's governing organs were conducted as planned, corporate documentation processes were properly managed, and various governance and compliance enhancement programmes were successfully implemented.

Key achievements during 2025 included the successful completion of the Good Corporate Governance (GCG) Assessment, the implementation of the Anti-Bribery Management System, the strengthening of the compliance culture, the follow-up of Areas of Improvement identified through the assessment process, and support for the attainment of various management system certifications that further strengthened the Company's governance foundation.

Going forward, the Corporate Secretary will continue to enhance the effectiveness of governance functions, strengthen compliance and risk management systems, improve the quality of corporate administrative services, and support the achievement of the Company's strategic objectives through the consistent and ethical implementation of Good Corporate Governance principles.

Access to Corporate Data and Information

To strengthen the implementation of Good Corporate Governance (GCG), PELNI Services strives to provide stakeholders with convenient access to information through the development of robust and reliable information technology systems. PELNI Services recognises that the dissemination of information to stakeholders is an essential component of the transparency principle.
Information is disseminated through the Company's website and official social media channels, including @pelniservices and @lyfeatpelniservices.

Stakeholders may also obtain information regarding the Company's products and services, policy information, premium payments, claims, policy amendments, and other related matters through the Company's official contact channels.

Company Name	:	***PT PELITA INDONESIA DJAYA***
Trading Name	:	*PELNI Services*
Head Office	:	*PELNI Building Kemayoran (2nd Floor), Jl. Angkasa No. 18, Gunung Sahari Selatan, Kemayoran, Central Jakarta -10610*
Telephone	:	*+62 21 2169 0207*
Website	:	*www.pelniservices.com*
E-mail	:	*corporate.PELNI Servicesc@ PELNI Servicesc.co.id*

SATUAN PENGAWASAN INTERN

Seiring dengan perkembangan usaha Perusahaan yang terus tumbuh dan semakin dinamis, PELNI Services memandang bahwa penerapan Satuan Pengawas Intern (SPI) yang menyeluruh, terintegrasi, dan berkelanjutan merupakan faktor penting dalam menjaga keberlangsungan usaha, meningkatkan efektivitas operasional, serta memperkuat penerapan tata kelola perusahaan yang baik *(Good Corporate Governance/GCG)*.

Oleh karena itu, Perusahaan secara konsisten melakukan penguatan Satuan Pengawas Intern melalui pengembangan kebijakan, sistem, prosedur kerja, serta mekanisme pengawasan yang aplikatif guna meminimalkan risiko dan mencegah terjadinya fraud di seluruh lini operasional Perusahaan.

Pelaksanaan fungsi pengendalian internal dilakukan oleh Direksi melalui Unit SPI/Satuan Pengawasan Intern (SPI), sedangkan fungsi pengawasan dan pemberian nasihat dilaksanakan oleh Dewan Komisaris dalam memastikan kecukupan dan kewajaran proses penyusunan laporan keuangan, efektivitas pengelolaan risiko, serta penerapan prinsip kehati-hatian dalam seluruh aktivitas bisnis Perusahaan. Melalui penerapan Satuan Pengawas Intern yang efektif, Perusahaan berupaya menciptakan budaya kepatuhan, transparansi, akuntabilitas, dan pengelolaan risiko yang optimal guna mendukung pencapaian tujuan strategis Perusahaan secara berkelanjutan.
(GRI 2-12, GRI 2-13, GRI 2-16, GRI 205-2, *ASEAN Corporate Governance Scorecard – Internal Control & Risk Management, ESG Governance*)

Pengendalian Keuangan dan Operasional

Sistem pengendalian keuangan diterapkan untuk mendukung tersedianya informasi keuangan yang akurat, andal, tepat waktu, dan dapat dipertanggungjawabkan bagi manajemen, pemegang saham, serta para pemangku kepentingan sebagai dasar pengambilan keputusan strategis. Pengendalian tersebut dilakukan melalui penerapan kebijakan keuangan, mekanisme otorisasi, pemisahan fungsi, verifikasi transaksi, serta evaluasi berkala terhadap proses pelaporan keuangan Perusahaan.

Di sisi operasional, Perusahaan menerapkan sistem pengendalian operasional yang mengacu pada kebijakan dan Standar Operasional Prosedur (SOP) guna memastikan seluruh kegiatan usaha berjalan secara efektif, efisien, konsisten, dan

Internal Audit Unit

In line with the Company's continued growth and increasingly dynamic business environment, PELNI Services recognises that the implementation of a comprehensive, integrated, and sustainable Internal Audit Unit is a critical factor in safeguarding business continuity, enhancing operational effectiveness, and strengthening the implementation of Good Corporate Governance (GCG).

Accordingly, the Company consistently strengthens its Internal Audit Unit through the development of policies, systems, work procedures, and practical oversight mechanisms aimed at minimising risks and preventing fraud across all operational areas of the Company.

The implementation of the internal control function is carried out by the Board of Directors through the Internal Audit Unit, while the supervisory and advisory functions are exercised by the Board of Commissioners to ensure the adequacy and fairness of the financial reporting process, the effectiveness of risk management, and the application of prudential principles throughout the Company's business activities. Through the effective implementation of the Internal Audit Unit, the Company seeks to foster a culture of compliance, transparency, accountability, and sound risk management in support of the sustainable achievement of its strategic objectives.
(GRI 2-12, GRI 2-13, GRI 2-16, GRI 205-2 | ASEAN Corporate Governance Scorecard – Internal Control & Risk Management | ESG: Governance)

Financial and Operational Controls

The Company's financial control system is implemented to ensure the availability of financial information that is accurate, reliable, timely, and accountable for management, shareholders, and stakeholders as a basis for strategic decision-making. Such controls are implemented through financial policies, authorisation mechanisms, segregation of duties, transaction verification procedures, and periodic evaluations of the Company's financial reporting processes.

From an operational perspective, the Company implements an operational control system based on established policies and Standard Operating Procedures (SOPs) to ensure that all business activities are conducted effectively, efficiently, consistently, and

sesuai dengan target kinerja yang telah ditetapkan. Sistem ini juga mendukung peningkatan produktivitas, optimalisasi pemanfaatan aset, serta mitigasi risiko operasional di seluruh unit kerja. (GRI 2-27, GRI 3-3, *ASEAN Corporate Governance Scorecard – Accountability and Internal Control, ESG Governance*)

in accordance with established performance targets. This system also supports productivity enhancement, optimisation of asset utilisation, and the mitigation of operational risks across all work units. (GRI 2-27, GRI 3-3 | ASEAN Corporate Governance Scorecard – Accountability and Internal Control | ESG: Governance)

Kepatuhan terhadap Peraturan dan Perundang-undangan

PELNI Services memastikan bahwa seluruh aktivitas usaha dilaksanakan sesuai dengan ketentuan hukum dan peraturan perundang-undangan yang berlaku. Dalam penerapan Satuan Pengawas Intern, Perusahaan melibatkan seluruh elemen organisasi guna memastikan kepatuhan terhadap regulasi eksternal maupun kebijakan internal Perusahaan.

Perusahaan juga secara aktif mengikuti perkembangan regulasi yang berkaitan dengan kegiatan usaha, tata kelola perusahaan, manajemen risiko, ketenagakerjaan, perpajakan, serta aspek operasional lainnya. Komitmen terhadap kepatuhan hukum ini menjadi bagian penting dalam menjaga reputasi, meningkatkan kepercayaan pemangku kepentingan, dan mendukung keberlanjutan usaha Perusahaan.
(GRI 2-27, GRI 205-3, *ASEAN Corporate Governance Scorecard – Compliance & Ethics, ESG Governance*)

Tinjauan atas Efektivitas Satuan Pengawas Intern

Perusahaan secara berkala melakukan peninjauan terhadap kecukupan dan efektivitas Satuan Pengawas Intern melalui evaluasi yang dilakukan oleh manajemen dan Unit SPI. Evaluasi tersebut mencakup penilaian terhadap proses pengendalian, efektivitas mitigasi risiko, kepatuhan terhadap prosedur, serta kualitas pelaksanaan pengawasan di seluruh unit kerja.

Berdasarkan hasil evaluasi selama tahun 2025, Satuan Pengawas Intern PELNI Services dinilai telah berjalan dengan baik, memadai, dan efektif dalam mendukung operasional Perusahaan serta menjaga tercapainya tujuan bisnis secara optimal.

Ke depan, Perusahaan akan terus melakukan penyempurnaan Satuan Pengawas Intern secara berkelanjutan agar mampu menyesuaikan dengan perkembangan bisnis, dinamika risiko, serta kebutuhan tata kelola perusahaan yang semakin baik. (GRI 2-14, GRI 3-3, *ASEAN Corporate Governance Scorecard – Risk Oversight & Internal Control, ESG Governance*)

Compliance with Laws and Regulations

PELNI Services ensures that all business activities are conducted in compliance with applicable laws and regulations. In implementing its Internal Audit Unit framework, the Company involves all elements of the organisation to ensure compliance with both external regulatory requirements and internal corporate policies.

The Company also actively monitors developments in regulations relating to business operations, corporate governance, risk management, employment matters, taxation, and other operational aspects. This commitment to legal and regulatory compliance forms an essential part of maintaining the Company's reputation, enhancing stakeholder confidence, and supporting long-term business sustainability.
(GRI 2-27, GRI 205-3 | ASEAN Corporate Governance Scorecard – Compliance & Ethics | ESG: Governance)

Review of the Effectiveness of the Internal Audit Unit

The Company periodically reviews the adequacy and effectiveness of its Internal Audit Unit through evaluations conducted by management and the Internal Audit Unit itself. These evaluations include assessments of control processes, the effectiveness of risk mitigation measures, compliance with established procedures, and the quality of oversight activities across all work units.

Based on the evaluation results for 2025, the Internal Audit Unit of PELNI Services was assessed as operating effectively and adequately in supporting the Company's operations and ensuring the optimal achievement of its business objectives.

Going forward, the Company will continue to enhance and refine its Internal Audit Unit on an ongoing basis to ensure its ability to adapt to evolving business conditions, changing risk dynamics, and increasingly advanced corporate governance requirements.
(GRI 2-14, GRI 3-3 | ASEAN Corporate Governance Scorecard – Risk Oversight & Internal Control | ESG: Governance)

Pernyataan Direksi dan Dewan Komisaris atas Kecukupan Satuan Pengawas Intern Tahun 2025

Direksi dan Dewan Komisaris menyatakan bahwa Satuan Pengawas Intern yang diterapkan PELNI Services telah memadai dan berjalan secara efektif sesuai dengan tujuan, strategi, serta kebutuhan operasional Perusahaan. Sistem tersebut dinilai mampu mendukung terciptanya pengelolaan usaha yang sehat, akuntabel, transparan, dan berorientasi pada pengelolaan risiko yang *prudent*.

Direksi dan Dewan Komisaris juga berkomitmen untuk terus memperkuat budaya pengendalian internal di seluruh tingkatan organisasi sebagai bagian dari implementasi *Good Corporate Governance (GCG)* dan penguatan keberlanjutan usaha Perusahaan.
(GRI 2-9, GRI 2-12, *ASEAN Corporate Governance Scorecard – Board Responsibility, ESG Governance*)

Satuan Pengawas Intern Perusahaan

Satuan Pengawas Intern Perusahaan merupakan suatu proses yang dilaksanakan secara berkesinambungan oleh Direksi, pejabat struktural, pejabat fungsional, dan seluruh pelaksana operasional Perusahaan. Sistem ini dirancang untuk memberikan keyakinan yang memadai atas tercapainya visi, misi, sasaran, dan tujuan strategis Perusahaan melalui pengelolaan risiko yang efektif dan penerapan prinsip tata kelola yang baik. (GRI 2-13, GRI 2-14, *ASEAN Corporate Governance Scorecard – Internal Control Framework, ESG Governance*)

Tujuan Satuan Pengawas Intern

a. Tujuan Kepatuhan
   Menjamin bahwa seluruh kegiatan usaha Perusahaan dilaksanakan sesuai dengan ketentuan peraturan perundang-undangan, kebijakan internal, serta prinsip tata kelola perusahaan yang baik.
   (GRI 2-27, ESG Governance)
b. Tujuan Informasi
   Menyediakan laporan yang benar, lengkap, relevan, akurat, dan tepat waktu sebagai dasar pengambilan keputusan yang efektif dan dapat dipertanggungjawabkan.
   (GRI 2-16, ASEAN CG Scorecard – Disclosure & Transparency)
c. Tujuan Operasional
   Meningkatkan efektivitas dan efisiensi pemanfaatan sumber daya dan aset Perusahaan guna melindungi Perusahaan

Statement of the Board of Directors and Board of Commissioners on the Adequacy of the Internal Audit Unit in 2025

The Board of Directors and Board of Commissioners declare that the Internal Audit Unit implemented by PELNI Services is adequate and has operated effectively in accordance with the Company's objectives, strategies, and operational requirements. The system has been assessed as capable of supporting sound, accountable, and transparent business management, while promoting prudent risk management practices.

The Board of Directors and Board of Commissioners are also committed to continuously strengthening the culture of internal control at all levels of the organisation as part of the implementation of Good Corporate Governance (GCG) and the enhancement of the Company's long-term business sustainability.
(GRI 2-9, GRI 2-12 | ASEAN Corporate Governance Scorecard – Board Responsibility | ESG: Governance)

Company's Internal Audit Unit

The Company's Internal Audit Unit constitutes an ongoing process implemented by the Board of Directors, structural officers, functional officers, and all operational personnel of the Company. The system is designed to provide reasonable assurance regarding the achievement of the Company's vision, mission, objectives, and strategic goals through effective risk management and the implementation of sound governance principles.
(GRI 2-13, GRI 2-14 | ASEAN Corporate Governance Scorecard – Internal Control Framework | ESG: Governance)

Objectives of the Internal Audit Unit

a Compliance Objectives
To ensure that all Company business activities are conducted in accordance with applicable laws and regulations, internal policies, and the principles of Good Corporate Governance.
(GRI 2-27 | ESG: Governance)

b. Information Objectives
To provide reports that are accurate, complete, relevant, reliable, and timely as a basis for effective and accountable decision-making.
(GRI 2-16 | ASEAN Corporate Governance Scorecard – Disclosure & Transparency)

c Operational Objectives
To enhance the effectiveness and efficiency of the utilisation of the Company's resources and assets in order to protect the Company from potential losses and support the optimal achievement of

dari potensi kerugian serta mendukung pencapaian target usaha secara optimal.
(GRI 3-3, *ESG Governance*)

Karakteristik Satuan Pengawas Intern

1. **Terintegrasi**
   Satuan Pengawas Intern terdiri atas lima komponen utama yang saling terintegrasi, yaitu:
   - Lingkungan Pengendalian *(Control Environment)*
   - Penilaian Risiko *(Risk Assessment)*
   - Aktivitas Pengendalian *(Control Activities)*
   - Informasi dan Komunikasi *(Information and Communication)*
   - Pemantauan (Monitoring)

   Penerapan kelima komponen tersebut secara konsisten mendukung efektivitas pengendalian dan pengelolaan risiko Perusahaan.
   (ASEAN Corporate Governance Scorecard – Internal Control, ESG Governance)
2. **Proses Terintegrasi**
   Satuan Pengawas Intern merupakan proses yang melibatkan seluruh tingkatan organisasi dan menjadi bagian dari aktivitas operasional sehari-hari. Dengan implementasi yang baik, sistem ini mendukung pencapaian tujuan Perusahaan secara menyeluruh.
   (GRI 2-13, ESG Governance)
3. **Dua Tingkatan Pengendalian Internal**
   - *Entity Level*, yaitu pengendalian yang berpengaruh terhadap pencapaian tujuan Perusahaan secara keseluruhan.
   - *Activity Level*, yaitu pengendalian yang berkaitan langsung dengan aktivitas dan transaksi spesifik pada unit kerja tertentu.
     (ASEAN Corporate Governance Scorecard – Internal Control)
4. **Memberikan Keyakinan yang Memadai**
   Satuan Pengawas Intern memberikan keyakinan yang memadai terhadap pencapaian tujuan Perusahaan, meskipun tidak dapat menjamin secara absolut terhadap seluruh risiko yang mungkin terjadi.
   (GRI 2-14, ESG Governance)
5. **Bergantung pada Faktor Manusia**
   Efektivitas pengendalian internal sangat dipengaruhi oleh integritas, kompetensi, profesionalisme, dan kepatuhan seluruh insan Perusahaan dalam menjalankan tugas dan tanggung jawabnya.
   (GRI 2-7, GRI 404-2, ESG Governance)
6. **Memiliki Keterbatasan**
   Pengendalian internal dapat menghadapi keterbatasan, antara lain akibat kesalahan pertimbangan, human error, maupun tindakan tertentu yang disengaja untuk menghindari

business objectives.
(GRI 3-3 | ESG: Governance)

Characteristics of the Internal Audit Unit

1. ***Integrated Framework***
   The Internal Audit Unit comprises five integrated components, namely:
   - *Control Environment;*
   - *Risk Assessment;*
   - *Control Activities;*
   - *Information and Communication; and*
   - *Monitoring.*

   The consistent implementation of these five components supports the effectiveness of the Company's internal control and risk management processes. (ASEAN Corporate Governance Scorecard – Internal Control | ESG: Governance)
2. ***Integrated Process***
   The Internal Audit Unit is a process that involves all levels of the organisation and forms an integral part of day-to-day operational activities. When effectively implemented, this system supports the achievement of the Company's objectives in a comprehensive manner. (GRI 2-13 | ESG: Governance)
3. ***Two Levels of Internal Control***
   - *Entity Level, namely controls that influence the achievement of the Company's overall objectives.*
   - *Activity Level, namely controls directly related to specific activities and transactions within particular work units. (ASEAN Corporate Governance Scorecard – Internal Control)*
4. ***Provides Reasonable Assurance***
   The Internal Audit Unit provides reasonable assurance regarding the achievement of the Company's objectives, although it cannot provide absolute assurance against all risks that may arise. (GRI 2-14 | ESG: Governance)
5. ***Dependent on Human Factors***
   The effectiveness of internal controls is highly influenced by the integrity, competence, professionalism, and compliance of all Company personnel in carrying out their duties and responsibilities. (GRI 2-7, GRI 404-2 | ESG: Governance)
6. ***Has Limitations***
   Internal controls can face limitations, including those resulting from errors in judgment, human error, or deliberate actions to circumvent controls.

pengendalian. Oleh karena itu, Perusahaan terus memperkuat budaya integritas dan pengawasan secara berkelanjutan.
(GRI 205-2, *ASEAN CG Scorecard – Ethics & Compliance*)

Faktor Pertimbangan dalam Pengembangan Satuan Pengawas Intern

Dalam mengembangkan Satuan Pengawas Intern, manajemen mempertimbangkan berbagai faktor strategis, antara lain:

1. Nilai aset Perusahaan
2. Kompleksitas operasional bisnis
3. Profil risiko pada setiap proses bisnis
4. Metode dan teknologi pengolahan data
5. Ketentuan internal dan regulasi yang berlaku
6. Analisis biaya dan manfaat penerapan sistem

Pendekatan tersebut dilakukan agar sistem pengendalian yang diterapkan mampu mendukung efektivitas operasional dan keberlanjutan usaha secara optimal. *(GRI 2-14, ESG Governance)*

Ruang Lingkup Penerapan Satuan Pengawas Intern

Satuan Pengawas Intern diterapkan secara menyeluruh pada seluruh proses bisnis dan fungsi organisasi Perusahaan, meliputi:

1. Direksi
2. Seluruh pejabat struktural dan fungsional
3. Seluruh unit kerja operasional dan pendukung

Penerapan yang menyeluruh ini mencerminkan komitmen Perusahaan dalam membangun budaya pengendalian yang kuat di seluruh tingkatan organisasi.
(GRI 2-13, *ASEAN Corporate Governance Scorecard – Internal Control*)

Lingkungan Pengendalian

Lingkungan pengendalian menjadi fondasi utama dalam membangun budaya organisasi yang menjunjung tinggi integritas, profesionalisme, kepatuhan, dan akuntabilitas.

1. **Penegakan Integritas dan Nilai Etika**
   Perusahaan menerapkan kode etik, keteladanan pimpinan, penegakan disiplin, serta transparansi dalam pelaksanaan pengendalian internal guna membangun budaya kerja yang berintegritas dan profesional.
   (GRI 2-23, GRI 205-2, ESG Governance)

Therefore, the Company continues to strengthen its culture of integrity and ongoing oversight.
(GRI 205-2, ASEAN CG Scorecard – Ethics & Compliance)

Considerations in the Development of the Internal Audit Unit

In developing the Internal Audit Unit, management takes into account various strategic considerations, including:

1. *The value of the Company's assets;*
2. *The complexity of business operations;*
3. *The risk profile of each business process;*
4. *Data processing methods and technologies;*
5. *Applicable internal policies and regulatory requirements; and*
6. *Cost-benefit analysis of the implementation of the system.*

This approach is adopted to ensure that the internal control system effectively supports operational excellence and the long-term sustainability of the Company's business. (GRI 2-14 | ESG: Governance)

Scope of Implementation of the Internal Audit Unit

The Internal Audit Unit is implemented comprehensively across all business processes and organisational functions of the Company, including:

1. *The Board of Directors;*
2. *All structural and functional officers; and*
3. *All operational and supporting work units.*

This comprehensive implementation reflects the Company's commitment to fostering a strong control culture throughout all levels of the organisation.
(GRI 2-13 | ASEAN Corporate Governance Scorecard – Internal Control)

Control Environment

The control environment serves as the primary foundation for fostering an organisational culture that upholds integrity, professionalism, compliance, and accountability.

1. ***Enforcement of Integrity and Ethical Values***
   The Company implements a code of conduct, leadership by example, disciplinary enforcement, and transparency in the implementation of internal controls in order to foster a culture of integrity and professionalism.
   (GRI 2-23, GRI 205-2 | ESG: Governance)

2. **Komitmen terhadap Kompetensi**
   Perusahaan memastikan setiap posisi memiliki standar kompetensi yang jelas serta mendukung pengembangan kompetensi melalui pelatihan, pembimbingan, dan pengembangan profesional berkelanjutan.
   (GRI 404-1, GRI 404-2, ESG Social & Governance)
3. **Komitmen Direksi**
   Direksi berkomitmen menerapkan manajemen berbasis risiko dan kinerja, memperkuat pengendalian internal, menjaga aset Perusahaan, serta membangun komunikasi yang efektif di seluruh organisasi.
   (GRI 2-12, ASEAN CG Scorecard – Board Responsibility)
4. **Struktur Organisasi yang Tepat**
   Perusahaan menerapkan struktur organisasi yang sesuai dengan kebutuhan usaha, dilengkapi dengan *job description* yang jelas, jalur pelaporan yang efektif, serta evaluasi organisasi secara berkala.
   (GRI 2-9, ESG Governance)
5. **Pendelegasian Wewenang dan Tanggung Jawab**
   Pendelegasian wewenang dilakukan berdasarkan *job description* dan mekanisme otorisasi yang jelas agar mendukung efektivitas pengendalian internal dan koordinasi antarunit kerja. *(ASEAN CG Scorecard – Accountability)*
6. **Kebijakan Pembinaan SDM yang Sehat**
   Perusahaan menerapkan kebijakan SDM yang sehat mulai dari proses rekrutmen, pengembangan, evaluasi, hingga pemberhentian pegawai secara profesional dan objektif.
   (GRI 401-1, GRI 404-2, ESG Social)
7. **Peran Satuan Pengawasan Internal**
   SPI berperan dalam mengevaluasi kepatuhan terhadap pengendalian internal, menilai kecukupan sistem pengendalian, serta memberikan rekomendasi perbaikan yang konstruktif bagi peningkatan efektivitas operasional Perusahaan.
   (GRI 2-13, ASEAN CG Scorecard – Audit & Control)

Laporan Audit Internal

Unit SPI merupakan organ independen yang dibentuk Direksi untuk memberikan *assurance* dan konsultasi secara objektif terkait efektivitas pengendalian internal, penerapan manajemen risiko, dan tata kelola Perusahaan. Keberadaan Unit SPI diharapkan mampu memberikan nilai tambah dan meningkatkan kualitas operasional

2. ***Commitment to Competence***
   The Company ensures that each position is supported by clearly defined competency standards and promotes competency development through training, coaching, and continuous professional development programmes.
   (GRI 404-1, GRI 404-2 | ESG: Social & Governance)
3. ***Commitment of the Board of Directors***
   The Board of Directors is committed to implementing risk-based and performance-driven management practices, strengthening internal controls, safeguarding the Company's assets, and fostering effective communication throughout the organisation.
   (GRI 2-12 | ASEAN Corporate Governance Scorecard – Board Responsibility)
4. ***Appropriate Organisational Structure***
   The Company implements an organisational structure that is aligned with business requirements, supported by clear job descriptions, effective reporting lines, and periodic organisational evaluations.
   (GRI 2-9 | ESG: Governance)
5. ***Delegation of Authority and Responsibility***
   The delegation of authority is carried out based on clearly defined job descriptions and authorisation mechanisms to support the effectiveness of internal controls and coordination among work units.
   (ASEAN Corporate Governance Scorecard – Accountability)
6. ***Sound Human Capital Policies***
   The Company implements sound Human Capital policies covering recruitment, development, evaluation, and employee separation processes in a professional and objective manner.
   (GRI 401-1, GRI 404-2 | ESG: Social)
7. ***Role of the Internal Audit Unit***
   The Internal Audit Unit plays a role in evaluating compliance with internal controls, assessing the adequacy of the internal control system, and providing constructive recommendations aimed at enhancing the effectiveness of the Company's operations.
   (GRI 2-13 | ASEAN Corporate Governance Scorecard – Audit & Control)

Internal Audit Report

The Internal Audit Unit is an independent function established by the Board of Directors to provide objective assurance and consulting services regarding the effectiveness of internal controls, the implementation of risk management, and the Company's governance practices. The existence of the Internal Audit Unit is intended to deliver added value and continuously enhance the quality of the

bisnis Perusahaan secara berkelanjutan.
(GRI 2-13, ESG Governance)

Pembinaan SDM dan Pengembangan Profesi Audit Internal

Sebagai bagian dari komitmen terhadap penerapan *Good Corporate Governance (GCG)*, PELNI Services terus meningkatkan kualitas sumber daya manusia di lingkungan Satuan Pengawasan Intern (SPI) melalui program pelatihan, sertifikasi profesi, dan partisipasi dalam forum audit internal di tingkat nasional maupun internasional.
Beberapa sertifikasi profesional yang dimiliki personel SPI antara lain:

1. *Certified Internal Auditor (CIA)*
2. *Certified Risk Management Assurance (CRMA)*
3. *Qualified Internal Auditor (QIA)*
4. Sertifikasi Manajemen Risiko Level 1 dan 2
5. Sertifikasi Audit Teknologi Informasi

Pencapaian tersebut mencerminkan kesiapan SPI dalam menjalankan fungsi pengawasan secara profesional, independen, objektif, dan sesuai standar audit internal internasional.
(GRI 404-2, ASEAN CG Scorecard – Internal Audit, ESG Governance)

Penyerahan Laporan Hasil Audit Tahun 2025

Selama tahun 2025, SPI telah melaksanakan audit kepatuhan, audit operasional, serta audit khusus berdasarkan kebutuhan dan permintaan manajemen. Seluruh hasil audit didokumentasikan secara sistematis dan disampaikan kepada Direksi serta Dewan Komisaris melalui Komite Audit secara tepat waktu dan transparan.
Rekomendasi yang diberikan SPI menjadi bagian dari upaya perbaikan berkelanjutan dalam meningkatkan efektivitas proses bisnis, pengendalian internal, serta pengelolaan risiko Perusahaan.
(GRI 2-14, ASEAN CG Scorecard – Audit Oversight, ESG Governance)

Penguatan Sistem Manajemen Risiko dan Peran SPI

Perusahaan menerapkan pendekatan three lines model dalam pengelolaan risiko untuk memastikan Sistem Manajemen Risiko (SMR) berjalan secara efektif dan berkelanjutan.

- Departemen Manajemen Risiko dan Kepatuhan berperan sebagai *risk owner* yang bertanggung jawab melakukan identifikasi, pemantauan, dan pengendalian risiko di seluruh unit kerja.

Company's business operations.
(GRI 2-13 | ESG: Governance)

Human Capital Development and Professional Development of Internal Auditors

As part of its commitment to the implementation of Good Corporate Governance (GCG), PELNI Services continuously enhances the quality of Human Capital within the Internal Audit Unit through training programmes, professional certifications, and participation in internal audit forums at both national and international levels.
Professional certifications held by Internal Audit Unit personnel include:

1. *Certified Internal Auditor (CIA);*
2. *Certified Risk Management Assurance (CRMA);*
3. *Qualified Internal Auditor (QIA);*
4. *Risk Management Certification Levels 1 and 2; and*
5. *Information Technology Audit Certification.*

These achievements reflect the readiness of the Internal Audit Unit to perform its oversight function in a professional, independent, objective, and internationally recognised manner, in accordance with internal audit standards.
(GRI 404-2 | ASEAN Corporate Governance Scorecard – Internal Audit | ESG: Governance)

Submission of Internal Audit Reports in 2025

Throughout 2025, the Internal Audit Unit conducted compliance audits, operational audits, and special audits based on management requirements and requests. All audit results were systematically documented and submitted to the Board of Directors and the Board of Commissioners through the Audit Committee in a timely and transparent manner.
The recommendations provided by the Internal Audit Unit form part of the Company's continuous improvement efforts to enhance business process effectiveness, strengthen internal controls, and improve risk management practices.
(GRI 2-14 | ASEAN Corporate Governance Scorecard – Audit Oversight | ESG: Governance)

Strengthening the Risk Management System and the Role of the Internal Audit Unit

The Company applies the Three Lines Model approach in risk management to ensure that its Risk Management System operates effectively and sustainably.

- *The Risk Management and Compliance Department serves as the risk owner, responsible for identifying, monitoring, and controlling risks across all work units.*

- SPI bertindak sebagai lini ketiga yang independen untuk mengevaluasi efektivitas pengendalian internal, sistem manajemen risiko, dan sistem informasi manajemen Perusahaan.

Melalui pendekatan ini, Perusahaan memastikan bahwa proses identifikasi, mitigasi, dan pelaporan risiko dilakukan secara konsisten guna mendukung pencapaian tujuan strategis dan meningkatkan ketahanan organisasi terhadap berbagai risiko usaha.
(GRI 2-14, GRI 3-3, ASEAN CG Scorecard – Risk Management, ESG Governance)

- *The Internal Audit Unit acts as the independent third line, responsible for evaluating the effectiveness of internal controls, the Risk Management System, and the Company's management information systems.*

Through this approach, the Company ensures that risk identification, mitigation, and reporting processes are carried out consistently in order to support the achievement of strategic objectives and strengthen organisational resilience against various business risks.
(GRI 2-14, GRI 3-3 | ASEAN Corporate Governance Scorecard – Risk Management | ESG: Governance)

Profil SPI / *SPI Profile*



Kardianasah
Kepala Unit Audit Internal
Head of Internal Audit Unit

Tempat, Tanggal lahir:
Subang, 11 April 1976 (50 Tahun)

Domisili: Jakarta

Kewarganegaraan: Indonesia

Pendidikan:
- Sarjana Manajemen Transportasi Laut – STIE Kampus Ungu, 2008.
- Magister Administrasi Bisnis (MBA) – James Cook University, 2011.

Riwayat Pekerjaan:
- Komisaris di PT Solusi Integrasi Utama (afiliasi PT PELNI).
- Sekretaris Dewan Komisaris di PT PBM Sarana Bandar Nasional.
- *Vice President (VP)* Pengawakan di PT Pelayaran Nasional Indonesia (Persero).

Dasar Pengangkatan:
SK Nomor 08.09/DIR/SK/001/100/2024 tanggal 09 Agustus 2024 tentang Pengangkatan dan Pemberhentian Pejabat PT PID.

Place, Date of Birth:
Subang, April 11, 1976 (50 Years old)

Domicile: *Jakarta*

Citizenship: *Indonesian*

Education:
- *Bachelor of Marine Transportation Management – STIE Kampus Ungu, 2008.*
- *Master of Business Administration (MBA) – James Cook University, 2011.*

Work History:
- *Commissioner at PT Solusi Integrasi Utama (affiliate of PT PELNI).*
- *Secretary of the Board of Commissioners at PT PBM Sarana Bandar Nasional.*
- *Vice President (VP) of Manning at PT Pelayaran Nasional Indonesia (Persero).*

Basis of Appointment:
Decree Number 08.09/DIR/SK/001/100/2024 dated August 9, 2024, concerning the Appointment and Dismissal of Officials of PT PID.

Syarat & Kompetensi Sumber Daya Unit SPI

Untuk memastikan pelaksanaan fungsi pengawasan internal berjalan secara profesional, objektif, dan independen, PELNI Services menetapkan persyaratan dan kompetensi tertentu bagi seluruh personel Unit SPI. Persyaratan tersebut disusun untuk mendukung efektivitas pelaksanaan audit internal sekaligus memperkuat penerapan tata kelola perusahaan yang baik *(Good Corporate Governance/GCG)* di lingkungan Perusahaan.
Adapun persyaratan dan kompetensi Auditor Internal meliputi:

- Memiliki integritas, perilaku profesional, independensi, kejujuran, dan objektivitas dalam menjalankan tugas dan tanggung jawabnya;
- Memiliki pengetahuan dan pengalaman yang memadai terkait teknik audit dan disiplin ilmu lain yang relevan dengan bidang tugasnya;
- Memiliki kemampuan untuk mengenali, meneliti, dan menguji indikasi terjadinya kecurangan *(fraud detection and investigation);*
- Secara kolektif memiliki pemahaman mengenai risiko, pengendalian, teknologi informasi, serta teknik audit berbasis teknologi informasi;
- Memahami ketentuan peraturan perundang-undangan, khususnya yang berkaitan dengan pasar modal dan regulasi terkait lainnya;
- Memiliki kemampuan komunikasi yang baik, baik secara lisan maupun tertulis, guna mendukung efektivitas koordinasi dan pelaporan;
- Mematuhi standar profesi dan kode etik yang diterbitkan oleh *International Standards for the Professional Practice of Internal Auditing*;
- Menjaga kerahasiaan informasi dan data Perusahaan sesuai dengan ketentuan yang berlaku;
- Memahami prinsip-prinsip tata kelola perusahaan yang baik dan manajemen risiko;
- Berkomitmen untuk terus meningkatkan kompetensi, pengetahuan, dan profesionalisme secara berkelanjutan.

Penerapan persyaratan tersebut menjadi bagian penting dalam menjaga kualitas fungsi pengawasan internal agar mampu memberikan nilai tambah dan mendukung keberlanjutan bisnis Perusahaan secara optimal.
(GRI 2-17, GRI 404-2, GRI 205-2, ASEAN Corporate Governance Scorecard – Internal Audit & Control, ESG Governance)

Requirements and Competencies of Internal Audit Unit Personnel

To ensure that the internal audit function is carried out in a professional, objective, and independent manner, PELNI Services has established specific requirements and competency standards for all Internal Audit Unit personnel. These requirements are designed to support the effective execution of internal audit activities while strengthening the implementation of Good Corporate Governance (GCG) throughout the Company.

The requirements and competencies expected of Internal Auditors include the following:

- *Demonstrating integrity, professional conduct, independence, honesty, and objectivity in the performance of their duties and responsibilities;*
- *Possessing adequate knowledge and experience in audit techniques and other disciplines relevant to their areas of responsibility;*
- *Having the ability to identify, investigate, and assess indications of fraud (fraud detection and investigation);*
- *Collectively possessing an understanding of risk management, internal controls, information technology, and technology-based auditing techniques;*
- *Understanding applicable laws and regulations, particularly those relating to capital markets and other relevant regulatory requirements;*
- *Possessing strong communication skills, both written and verbal, to support effective coordination and reporting;*
- *Complying with professional standards and the Code of Ethics issued under the International Standards for the Professional Practice of Internal Auditing (ISPPIA);*
- *Maintaining the confidentiality of Company information and data in accordance with applicable provisions;*
- *Understanding the principles of Good Corporate Governance and risk management; and*
- *Demonstrating a commitment to continuously enhancing competence, knowledge, and professionalism.*

The implementation of these requirements constitutes an essential element in maintaining the quality of the internal audit function, enabling it to deliver added value and optimally support the Company's long-term business sustainability.
(GRI 2-17, GRI 404-2, GRI 205-2 | ASEAN Corporate Governance Scorecard – Internal Audit & Control | ESG: Governance)

Kualifikasi dan Sertifikasi Audit Profesi Audit Internal

PELNI Services terus mendorong peningkatan kompetensi personel Unit SPI melalui pemenuhan kualifikasi dan sertifikasi profesi yang relevan dengan kebutuhan bisnis dan perkembangan standar audit internal global.

Secara bertahap, seluruh anggota Unit SPI telah memperoleh berbagai kualifikasi dan sertifikasi profesi sesuai dengan ketentuan dan kebutuhan Perusahaan. Upaya tersebut mencerminkan komitmen Perusahaan dalam membangun fungsi audit internal yang profesional, kompeten, independen, dan berstandar internasional.
(GRI 404-2, ASEAN Corporate Governance Scorecard – Professional Internal Audit Function, ESG Governance)

Professional Qualifications and Certifications of Internal Auditors

PELNI Services continuously encourages the enhancement of the competencies of Internal Audit Unit personnel through the attainment of professional qualifications and certifications relevant to business requirements and developments in global internal audit standards.

Progressively, members of the Internal Audit Unit have obtained various professional qualifications and certifications in accordance with the Company's requirements and applicable professional standards. These efforts reflect the Company's commitment to establishing an internal audit function that is professional, competent, independent, and aligned with international standards.
(GRI 404-2 | ASEAN Corporate Governance Scorecard – Professional Internal Audit Function | ESG: Governance)



Pelatihan dan Sertifikasi SPI Pelni Services 2025 /
Training and Certification of SPI Pelni Services 2025

NO.	JABATAN *Position*	NAMA *Name*	MASA KERJA / *Years of service*	KEBUTUHAN JAM PELATIHAN / *Training Hour Requirements*	KEBUTUHAN SERTIFIKASI / *Certification Needs*	RINCIAN *Details*	JENIS (PELATIHAN/ SERTIFIKASI) / *Type (Training/Certification)*
1.	Kepala SPI	Kardianasah	1	40	3	Sertifikasi CCCO (2024)	Sertifikasi
						Sertifikasi QIA Tingkat Dasar (2024)	Sertifikasi
						Sertifikasi QIA Tingkat Lanjutan (2024)	Sertifikasi
						Pelatihan *Refreshment* Pemahaman SNI ISO 37001:2016 Sistem Manajemen Anti Penyuapan	Pelatihan
						Pelatihan *Fraud Control Reinvented*: Integrasi ISO 37001, ISO 37301 & ISO 37003 untuk Sistem *Anti fraud* yang Tangguh	Pelatihan
						Pelatihan Mengelola Risiko, Meningkatkan Keuntungan: Rahasia Sukses *Risk-Based Budgeting*	Pelatihan
						Pelatihan *Awareness Internal Control over Financial* Reporting (ICoFR)	Pelatihan
2.	Pengawas Internal	Herman Subono	5	20	3	Sertifikasi Dasar-Dasar Audit (2022)	Sertifikasi
						Sertifikasi CIAE (2023)	Sertifikasi
						Sertifikasi CCP (2024)	Sertifikasi
						Sertifikasi CIAL (2025)	Sertifikasi
						"Pelatihan Refreshment Pemahaman SNI ISO 37001:2016 Sistem Manajemen Anti Penyuapan	Pelatihan
						Interpretasi ISO 19011:2018 Panduan Audit Sistem Manajemen berbasis SMAP	Pelatihan
						Pelatihan Upgrade SMAP ISO 37001 Menuju Sistem Manajemen Anti Fraud yang Efektif	Pelatihan
						Pelatihan Fraud Control Reinvented: Integrasi ISO 37001, ISO 37301 & ISO 37003 untuk Sistem Antifraud yang Tangguh	Pelatihan
						Pelatihan Awareness Internal Control over Financial Reporting (ICoFR)	Pelatihan
3.	Staff SPI	Ning Alya Cindani	2	20	3	Sertifikasi Dasar-Dasar Audit (2023)	Sertifikasi
						Sertifikasi QRMO (2024)	Sertifikasi
						Sertifikasi Audit Operasional (2025)	Sertifikasi
						Pelatihan Refreshment Pemahaman SNI ISO 37001:2016 Sistem Manajemen Anti Penyuapan	Pelatihan
						Interpretasi ISO 19011:2018 Panduan Audit Sistem Manajemen berbasis SMAP	Pelatihan
						Pelatihan Upgrade SMAP ISO 37001 Menuju Sistem Manajemen *Anti Fraud* yang Efektif	Pelatihan
						Pelatihan *Fraud Control Reinvented*: Integrasi ISO 37001, ISO 37301 & ISO 37003 untuk Sistem *Antifraud* yang Tangguh	Pelatihan
						Pelatihan *Awareness Internal Control over Financial Reporting (ICoFR)*	Pelatihan
4.	Auditor	Ayu Agustinawati	< 1 Tahun	20	1	Pelatihan *Upgrade* SMAP ISO 37001 Menuju Sistem Manajemen *Anti Fraud* yang Efektif	Pelatihan
						Sertifikasi QIA Tingkat Dasar (2025)	Pelatihan
						Pelatihan *Awareness Internal Control over Financial Reporting (ICoFR)*	Pelatihan

PENYEDIA PELATIHAN / *Training Provider*	BULAN PELAKSANAAN / *Implementation Month*	REALISASI JAM PELATIHAN / *Training Hours Realization*	REALISASI SERTIFIKASI / *Certification Realization*	TOTAL JAM PELATIHAN / *Total Training Hours*	TOPIK PELATIHAN / *Topik Pelatihan*	TOPIK SERTIFIKASI / *Certification Topics*
CRMS	2024	-				
YPIA	2024	-				
YPIA	2024	-				
Garuda Sertifikasi Indonesia	2025	8				
Proxsis Consultant	2025	8	3	40		
Proxsis Consultant	2025	8				
Proxsis Consultant	2025	16				
PPA&K	2022	-				
BPKP	2023	-				
CRMS	2024	-				
CRMS	2025	16				
Garuda Sertifikasi Indonesia	2025	8				
Garuda Sertifikasi Indonesia	2025	8	4	72	Audit, Manajemen Risiko, Tata Kelola, Fraud, Bisnis, Kegiatan Usaha Korporasi, Hukum, Kepatuhan, Keuangan, Akuntansi	Audit, Manajemen Risiko, Tata Kelola, Fraud, Bisnis, Kegiatan Usaha Korporasi, Hukum, Kepatuhan, Keuangan, Akuntansi
Proxsis Consultant	2025	16				
Proxsis Consultant	2025	8				
Proxsis Consultant	2025	16				
PPA&K	2023	-				
CRMS	2024	-				
PPA&K	2025	70				
Garuda Sertifikasi Indonesia	2025	8				
Garuda Sertifikasi Indonesia	2025	8	3	126		
Proxsis Consultant	2025	16				
Proxsis Consultant	2025	8				
Proxsis Consultant	2025	16				
Proxsis Consultant	2025	16				
YPIA	2025	-	1	32		
Proxsis Consultant	2025	16				

NO.	TANGGAL / *Date*	AGENDA / *Agenda*
1.	15 Januari 2025 *January 15, 2025*	Penyampaian Laporan Kegiatan Satuan Pengawasan Intern Triwulan IV Tahun 2024 / *Submission of the Internal Audit Unit Activity Report for the Fourth Quarter of 2024*
2.	23 Mei 2025 *May 23, 2025*	Penyampaian Laporan Kegiatan Satuan Pengawasan Intern Triwulan I Tahun 2025 / *Submission of the Internal Audit Unit Activity Report for the First Quarter of 2025*
3.	13 Agustus 2025 *August 13, 2025*	Penyampaian Laporan Kegiatan Satuan Pengawasan Intern Triwulan II Tahun 2025 / *Submission of the Internal Audit Unit Activity Report for the Second Quarter of 2025*
4.	24 Oktober 2025 *October 24, 2025*	Penyampaian Laporan Kegiatan Satuan Pengawasan Intern Triwulan III Tahun 2025 / *Submission of the Internal Audit Unit Activity Report for the Third Quarter of 2025*

Struktur dan Kedudukan Unit SPI

Unit SPI memiliki kedudukan yang independen dalam struktur organisasi Perusahaan dan bertanggung jawab langsung kepada Direktur Utama. Posisi tersebut memberikan keleluasaan bagi Unit SPI dalam menjalankan fungsi pengawasan secara objektif, independen, dan bebas dari intervensi pihak manapun.

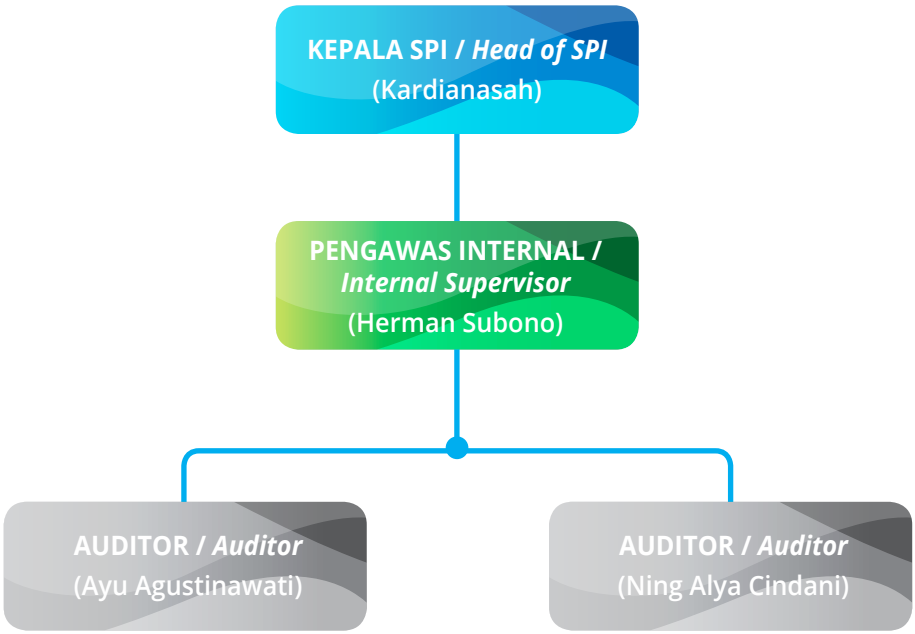
Struktur kedudukan ini juga memperkuat efektivitas pelaksanaan audit internal dalam melakukan evaluasi terhadap pengendalian internal, pengelolaan risiko, kepatuhan, serta tata kelola Perusahaan secara menyeluruh.
(GRI 2-9, GRI 2-13, ASEAN Corporate Governance Scorecard – Internal Audit Independence, ESG Governance)

Structure and Position of the Internal Audit Unit

The Internal Audit Unit occupies an independent position within the Company's organisational structure and reports directly to the President Director. This position provides the Internal Audit Unit with the authority and independence required to perform its oversight functions objectively, independently, and free from undue influence or interference from any party.

This reporting structure also strengthens the effectiveness of the internal audit function in evaluating the Company's internal controls, risk management practices, compliance framework, and overall corporate governance implementation.
(GRI 2-9, GRI 2-13 | ASEAN Corporate Governance Scorecard – Internal Audit Independence | ESG: Governance)

Struktur Organisasi /
Organizational structure



Uraian Tugas dan Tanggung Jawab Unit SPI

Sesuai dengan Piagam Unit SPI (Internal Audit *Charter*), tugas dan tanggung jawab Unit SPI meliputi:

1. Menyusun dan melaksanakan program kerja audit internal tahunan;
2. Menelaah dan mengevaluasi Satuan Pengawas Intern dan manajemen risiko sesuai kebijakan Perusahaan;
3. Memeriksa dan menilai efisiensi serta efektivitas kegiatan operasional, SDM, keuangan, dan pemasaran;
4. Memberikan saran dan masukan kepada Dewan Komisaris dan Direktur Utama terkait perkembangan kegiatan manajemen berdasarkan informasi yang objektif;
5. Menyampaikan laporan hasil audit kepada Direktur Utama dan Dewan Komisaris;
6. Melakukan sinergi dan koordinasi dengan Komite Audit dalam mendukung efektivitas fungsi pengawasan.

Pelaksanaan tugas tersebut dilakukan secara profesional dan independen guna mendukung terciptanya proses bisnis yang efektif, efisien, transparan, dan akuntabel.
(GRI 2-13, GRI 2-16, ASEAN Corporate Governance Scorecard – Audit Function, ESG Governance)

Piagam *(Charter)* Unit SPI

Sebagai pedoman pelaksanaan fungsi pengawasan internal, PELNI Services telah memiliki Piagam Unit SPI *(Internal Audit Charter)* yang mengatur struktur organisasi, kewenangan, tanggung jawab, independensi, kode etik, serta ruang lingkup pekerjaan Unit SPI.

Piagam tersebut menjadi landasan dalam memastikan pelaksanaan audit internal berjalan sesuai prinsip profesionalisme, objektivitas, independensi, dan kepatuhan terhadap standar audit internal yang berlaku.

Secara umum, ruang lingkup Piagam Unit SPI mencakup:

BAB I PENDAHULUAN
- Latar Belakang
- Visi dan Misi
- Tujuan

BAB II KETENTUAN UMUM
- Pengertian Dasar

Duties and Responsibilities of the Internal Audit Unit

In accordance with the Internal Audit Charter, the duties and responsibilities of the Internal Audit Unit include the following:

1. *Preparing and implementing the annual internal audit work programme;*
2. *Reviewing and evaluating the effectiveness of internal controls and risk management in accordance with the Company's policies;*
3. *Examining and assessing the efficiency and effectiveness of operational, Human Capital, financial, and marketing activities;*
4. *Providing recommendations and professional advice to the Board of Commissioners and the President Director regarding developments in management activities based on objective information;*
5. *Submitting audit reports and audit findings to the President Director and the Board of Commissioners; and*
6. *Establishing synergy and coordination with the Audit Committee to support the effectiveness of the oversight function.*

These duties are carried out in a professional and independent manner to support the establishment of business processes that are effective, efficient, transparent, and accountable.
(GRI 2-13, GRI 2-16 | ASEAN Corporate Governance Scorecard – Audit Function | ESG: Governance)

Internal Audit Charter

As a guideline for the implementation of the internal audit function, PELNI Services has established an Internal Audit Charter that governs the organisational structure, authority, responsibilities, independence, code of ethics, and scope of work of the Internal Audit Unit.

The Charter serves as the foundation for ensuring that internal audit activities are conducted in accordance with the principles of professionalism, objectivity, independence, and compliance with applicable internal auditing standards.

In general, the scope of the Internal Audit Charter covers the following:

CHAPTER I – INTRODUCTION
- *Background*
- *Vision and Mission*
- *Objectives*

CHAPTER II – GENERAL PROVISIONS
- *Basic Definitions*

BAB III ORGANISASI
- Struktur dan Kedudukan
- Persyaratan SPI
- Akuntabilitas
- Independensi dan Objektivitas
- Piagam Pengawasan Intern

BAB IV TUGAS, TANGGUNG JAWAB, WEWENANG DAN LINGKUP PEKERJAAN
- Tugas dan Tanggung Jawab
- Wewenang
- Lingkup Pekerjaan

BAB V STANDAR DAN KODE ETIK
- Standar dan Kode Etik
- Pelanggaran Etika dan Pelaporan
- Larangan Rangkap Tugas

BAB VI POLA HUBUNGAN
- Hubungan dengan Auditee
- Hubungan dengan Auditor Eksternal
- Hubungan dengan Komite Audit
- Hubungan dengan Direksi
- Hubungan dengan Direktur Utama
- Hubungan dengan Anak Perusahaan

BAB VII PENUTUP
- Evaluasi Internal *Audit Charter*
- Masa Berlaku *Internal Audit Charter*

Keberadaan Piagam Unit SPI ini menjadi wujud komitmen Perusahaan dalam memperkuat sistem pengawasan internal dan implementasi tata kelola perusahaan yang baik secara berkelanjutan. *(GRI 2-13, GRI 2-23, ASEAN Corporate Governance Scorecard – Internal Audit Charter, ESG Governance)*

Pelaksanaan Tugas Unit SPI Tahun 2025

Selama tahun 2025, Unit SPI telah melaksanakan berbagai kegiatan audit sebagai bagian dari fungsi pengawasan dan pengendalian internal Perusahaan. Kegiatan tersebut meliputi penyusunan dan pelaksanaan program audit internal tahunan, evaluasi atas Satuan Pengawas Intern dan manajemen risiko, serta pemeriksaan terhadap efektivitas dan efisiensi kegiatan operasional, SDM, keuangan, dan pemasaran.

Pelaksanaan audit dilakukan secara sistematis, independen, dan berbasis risiko guna memastikan seluruh proses bisnis berjalan sesuai kebijakan, prosedur, serta prinsip tata kelola perusahaan yang baik.*(GRI 2-13, GRI 3-3, ASEAN Corporate Governance Scorecard – Audit Oversight, ESG Governance)*

CHAPTER III – ORGANISATION
- *Structure and Position*
- *Requirements of the Internal Audit Unit*
- *Accountability*
- *Independence and Objectivity*
- *Internal Audit Charter*

CHAPTER IV – DUTIES, RESPONSIBILITIES, AUTHORITY, AND SCOPE OF WORK
- *Duties and Responsibilities*
- *Authority*
- *Scope of Work*

CHAPTER V – STANDARDS AND CODE OF ETHICS
- *Standards and Code of Ethics*
- *Ethical Violations and Reporting*
- *Prohibition of Dual Positions*

CHAPTER VI – WORKING RELATIONSHIPS
- *Relationship with Auditees*
- *Relationship with External Auditors*
- *Relationship with the Audit Committee*
- *Relationship with the Board of Directors*
- *Relationship with the President Director*
- *Relationship with Subsidiaries*

CHAPTER VII – CLOSING PROVISIONS
- *Evaluation of the Internal Audit Charter*
- *Validity Period of the Internal Audit Charter*

The existence of the Internal Audit Charter reflects the Company's commitment to strengthening its internal oversight system and continuously enhancing the implementation of Good Corporate Governance practices.
(GRI 2-13, GRI 2-23 | ASEAN Corporate Governance Scorecard – Internal Audit Charter | ESG: Governance)

Implementation of the Internal Audit Unit's Duties in 2025

Throughout 2025, the Internal Audit Unit carried out various audit activities as part of the Company's internal oversight and control functions. These activities included the preparation and implementation of the annual internal audit programme, evaluations of internal controls and risk management practices, as well as assessments of the effectiveness and efficiency of operational, Human Capital, financial, and marketing activities.

Audit activities were conducted systematically, independently, and using a risk-based approach to ensure that all business processes were carried out in accordance with established policies, procedures, and Good Corporate Governance principles.
(GRI 2-13, GRI 3-3 | ASEAN Corporate Governance Scorecard – Audit Oversight | ESG: Governance)

Monitoring Tindak Lanjut Temuan

Sebagai bagian dari fungsi pengawasan berkelanjutan, SPI melaksanakan monitoring tindak lanjut atas temuan audit yang dilakukan secara sistematis dan terukur. *Monitoring* tersebut bertujuan memastikan bahwa seluruh rekomendasi hasil audit, baik dari auditor internal maupun auditor eksternal, telah ditindaklanjuti oleh unit kerja terkait sesuai tenggat waktu yang disepakati.

Kegiatan *monitoring* dilakukan melalui permintaan laporan tindak lanjut secara berkala serta verifikasi lapangan untuk memastikan kesesuaian antara laporan penyelesaian dan realisasi implementasi di lapangan.

Melalui proses *monitoring* yang konsisten, Perusahaan dapat meningkatkan efektivitas pengendalian internal, mempercepat penyelesaian temuan audit, serta memperkuat budaya perbaikan berkelanjutan di seluruh unit kerja.*(GRI 2-14, GRI 2-16, ASEAN Corporate Governance Scorecard – Monitoring & Compliance, ESG Governance)*

Rencana Program Pengembangan Satuan Kerja Audit Intern Tahun 2025

Dalam mendukung peningkatan kualitas fungsi pengawasan internal, Satuan Kerja Audit Intern telah menyusun rencana program pengembangan kompetensi tahun 2025 yang mencakup pelatihan teknis audit, peningkatan kompetensi berbasis risiko, serta pelaksanaan audit pada kantor cabang.

Program tersebut diharapkan mampu meningkatkan kapabilitas auditor internal dalam menghadapi perkembangan bisnis, teknologi, serta dinamika regulasi yang terus berkembang.
(GRI 404-1, GRI 404-2, ESG Social & Governance)

Laporan Pelaksanaan Tugas Satuan Pengawasan Intern

Dalam menjalankan fungsi *assurance* dan konsultasi yang independen serta objektif, Satuan Pengawasan Intern (SPI) telah melaksanakan berbagai kegiatan pengawasan sepanjang tahun 2025 guna mendukung terciptanya tata kelola perusahaan yang baik, pengelolaan risiko yang efektif, serta peningkatan kualitas pengendalian internal Perseroan.

Monitoring of Audit Findings Follow-Up Actions

As part of its ongoing oversight function, the Internal Audit Unit conducted systematic and measurable monitoring of follow-up actions arising from audit findings. This monitoring process was intended to ensure that all recommendations resulting from both internal and external audits were appropriately addressed by the relevant work units within the agreed timelines.

Monitoring activities were undertaken through periodic requests for follow-up reports and field verification procedures to ensure consistency between reported corrective actions and their actual implementation in practice.

Through a consistent monitoring process, the Company is able to enhance the effectiveness of internal controls, accelerate the resolution of audit findings, and strengthen a culture of continuous improvement across all work units.
(GRI 2-14, GRI 2-16 | ASEAN Corporate Governance Scorecard – Monitoring & Compliance | ESG: Governance)

Internal Audit Unit Development Programme for 2025

To support the continuous enhancement of the internal audit function, the Internal Audit Unit has established a competency development programme for 2025 encompassing technical audit training, risk-based competency development, and the implementation of audit assignments at branch offices.

The programme is expected to strengthen the capabilities of internal auditors in responding to evolving business conditions, technological advancements, and an increasingly dynamic regulatory environment.
(GRI 404-1, GRI 404-2 | ESG: Social & Governance)

Report on the Implementation of the Internal Audit Unit's Duties

In carrying out its independent and objective assurance and consulting functions, the Internal Audit Unit (IAU) undertook various oversight activities throughout 2025 to support the implementation of Good Corporate Governance (GCG), effective risk management, and the enhancement of the Company's internal control systems.

Salah satu fokus utama SPI adalah melakukan pengawalan terhadap pelaksanaan audit internal maupun audit eksternal yang dilakukan oleh berbagai pihak, termasuk Badan Pemeriksa Keuangan (BPK), Badan Pengawasan Keuangan dan Pembangunan (BPKP), serta auditor independen. Kegiatan pengawalan ini bertujuan untuk memastikan proses audit berjalan efektif, penyediaan data dan informasi dapat dilakukan secara tepat waktu, serta tindak lanjut atas rekomendasi hasil audit dapat diselesaikan secara optimal oleh unit kerja terkait.

Melalui kegiatan audit tersebut, SPI memberikan rekomendasi perbaikan yang konstruktif kepada manajemen guna meningkatkan efektivitas operasional, memperkuat pengendalian internal, mengurangi potensi risiko, serta mendukung penerapan prinsip-prinsip *Good Corporate Governance (GCG)* secara berkelanjutan. Hasil pengawasan dan rekomendasi yang diberikan juga menjadi dasar bagi manajemen dalam melakukan perbaikan proses bisnis dan peningkatan kinerja perusahaan secara menyeluruh.

Pelaksanaan seluruh kegiatan pengawasan selama tahun 2025 mencerminkan komitmen Perseroan untuk menjaga integritas, transparansi, akuntabilitas, dan keberlanjutan usaha melalui sistem pengendalian internal yang kuat dan tata kelola perusahaan yang semakin matang.

Selama tahun 2025, SPI telah melakukan berbagai kegiatan, sebagai berikut:

1. Pengawalan Audit Internal & Eksternal (BPK, BPKP, SPI PELNI)
2. Audit Internal pada 6 Divisi:
    - SDM, Umum & IT
    - Perkebunan & Pengolahan
    - Pengadaan
    - Jasa & Pemeliharaan
    - Keuangan
    - Aspek Pemeliharaan Risiko

Sosialisasi Implementasi Pengendalian Intern pada Divisi:

Sebagai bagian dari upaya memperkuat sistem pengendalian internal perusahaan, sepanjang tahun 2025 telah dilaksanakan kegiatan sosialisasi implementasi pengendalian intern kepada berbagai divisi strategis di lingkungan perusahaan meliputi Divisi:

One of the Internal Audit Unit's primary areas of focus was overseeing the implementation of both internal and external audits conducted by various parties, including the Audit Board of the Republic of Indonesia (BPK), the Finance and Development Supervisory Agency (BPKP), and independent auditors. This oversight function was intended to ensure that audit processes were conducted effectively, that the provision of data and information was carried out in a timely manner, and that follow-up actions relating to audit recommendations were completed effectively by the relevant work units.

Through these audit activities, the Internal Audit Unit provided constructive recommendations to management aimed at enhancing operational effectiveness, strengthening internal controls, reducing potential risks, and supporting the continuous implementation of Good Corporate Governance (GCG) principles. The oversight results and recommendations also served as a basis for management in improving business processes and enhancing overall corporate performance.

The implementation of all oversight activities throughout 2025 reflects the Company's commitment to maintaining integrity, transparency, accountability, and business sustainability through a robust internal control system and increasingly mature corporate governance practices.

Throughout 2025, the Internal Audit Unit carried out the following activities:

1. *Oversight of Internal and External Audits (BPK, BPKP, and PELNI Internal Audit Unit);*
2. *Internal Audits across six divisions:*
    - *Human Capital, General Affairs, and Information Technology;*
    - *Plantation and Processing Operations;*
    - *Procurement;*
    - *Services and Maintenance;*
    - *Finance; and*
    - *Risk Management and Maintenance Aspects.*

Socialisation of Internal Control Implementation

As part of the Company's efforts to strengthen its internal control system, socialisation programmes on the implementation of internal controls were conducted throughout 2025 across several strategic divisions, including:

- BM, Umum & IT
- Perkebunan & Pemeliharaan
- Pengadaan
- Jasa & Pemeliharaan
- Keuangan
- Aspek Pemeliharaan Risiko

Penyerahan Laporan SPI Tahun 2025

Laporan hasil audit SPI disampaikan oleh Kepala SPI kepada Direksi dan Dewan Komisaris dengan tembusan kepada Komite Audit sebagai bentuk akuntabilitas, transparansi, dan dukungan terhadap efektivitas fungsi pengawasan internal Perusahaan.

Penyampaian laporan dilakukan secara tepat waktu dan objektif guna mendukung proses pengambilan keputusan manajemen serta perbaikan berkelanjutan dalam pengelolaan risiko dan pengendalian internal Perusahaan.*(GRI 2-16, ASEAN Corporate Governance Scorecard – Audit Reporting, ESG Governance)*

Hasil Temuan Audit

Selama tahun 2025, seluruh temuan audit yang dihasilkan melalui proses pemeriksaan internal telah ditindaklanjuti dan diselesaikan dengan baik oleh unit kerja terkait sesuai arahan manajemen.

Penyelesaian tindak lanjut tersebut mencerminkan komitmen Perusahaan dalam memperkuat Satuan Pengawas Intern, meningkatkan kepatuhan, serta mendorong terciptanya proses bisnis yang lebih efektif dan akuntabel.*(GRI 2-16, ASEAN Corporate Governance Scorecard – Compliance & Internal Control, ESG Governance)*

Pelaksanaan Sistem Pengendalian Intern Perusahaan

Dalam rangka meningkatkan efektivitas penerapan Satuan Pengawas Intern, Perusahaan secara konsisten memberikan rekomendasi dan penguatan pengendalian yang melibatkan seluruh unsur organisasi, antara lain:

1. Satuan Pengawas Intern wajib diterapkan oleh seluruh tingkatan organisasi mulai dari manajemen tertinggi hingga pelaksana operasional guna menciptakan lingkungan pengendalian yang kuat dan kondusif;
2. Satuan Pengawas Intern menjadi landasan dalam setiap aktivitas operasional sehingga seluruh kegiatan usaha wajib mengacu pada

- *Human Capital, General Affairs, and Information Technology;*
- *Plantation and Maintenance;*
- *Procurement;*
- *Services and Maintenance;*
- *Finance; and*
- *Risk Management and Maintenance Aspects.*

Submission of Internal Audit Reports in 2025

Internal audit reports were submitted by the Head of the Internal Audit Unit to the Board of Directors and the Board of Commissioners, with copies provided to the Audit Committee, as part of the Company's commitment to accountability, transparency, and the effectiveness of its internal oversight function.

Reports were submitted in a timely and objective manner to support management decision-making processes and facilitate continuous improvement in the Company's risk management and internal control practices. (GRI 2-16 | ASEAN Corporate Governance Scorecard – Audit Reporting | ESG: Governance)

Audit Findings

Throughout 2025, all audit findings identified through internal audit activities were appropriately addressed and resolved by the relevant work units in accordance with management directives.

The completion of these corrective actions reflects the Company's commitment to strengthening its internal control framework, enhancing compliance, and promoting more effective and accountable business processes.
(GRI 2-16 | ASEAN Corporate Governance Scorecard – Compliance & Internal Control | ESG: Governance)

Implementation of the Company's Internal Control System

In order to enhance the effectiveness of the Company's internal control system, the Company consistently promotes recommendations and control enhancement initiatives involving all levels of the organisation, including:

1.The internal control system shall be implemented throughout all organisational levels, from senior management to operational personnel, in order to establish a strong and conducive control environment;
2.The internal control system serves as the foundation for all operational activities, and accordingly all

Pedoman Satuan Pengawas Intern yang berlaku;
3. Pelaksanaan Satuan Pengawas Intern dipantau secara berkala dan berkesinambungan oleh Dewan Komisaris dan Direksi melalui evaluasi dan pemeriksaan yang dilakukan oleh Satuan Pengawasan Intern (SPI).

Melalui penguatan tersebut, Perusahaan optimistis dapat menjaga efektivitas pengendalian, meningkatkan kualitas tata kelola, dan mendukung keberlanjutan usaha secara jangka panjang.
(GRI 2-12, GRI 2-14, ASEAN Corporate Governance Scorecard – Internal Control & Governance, ESG Governance)

Audit Eksternal

Dalam rangka menjaga transparansi, akuntabilitas, dan kredibilitas laporan keuangan, PELNI Services secara konsisten menunjuk Kantor Akuntan Publik (KAP) independen untuk melakukan audit atas laporan keuangan Perusahaan sesuai dengan standar audit yang berlaku.

Audit eksternal dilakukan sebagai bagian dari komitmen Perusahaan dalam memastikan bahwa laporan keuangan disajikan secara wajar, transparan, dan sesuai dengan Standar Akuntansi Keuangan yang berlaku di Indonesia.

Adapun nama Kantor Akuntan Publik (KAP) dan Akuntan Publik (AP) yang melakukan audit atas laporan keuangan PELNI Services dalam 5 (lima) tahun terakhir disajikan pada tabel berikut.
(GRI 2-5, ASEAN Corporate Governance Scorecard – External Audit, ESG Governance

business activities must comply with the applicable Internal Control Guidelines; and
3.The implementation of the internal control system is monitored periodically and continuously by the Board of Commissioners and the Board of Directors through evaluations and reviews conducted by the Internal Audit Unit.

Through these initiatives, the Company remains confident in its ability to maintain effective controls, enhance the quality of corporate governance, and support long-term business sustainability.
(GRI 2-12, GRI 2-14 | ASEAN Corporate Governance Scorecard – Internal Control & Governance | ESG: Governance)

External Audit

In order to maintain transparency, accountability, and the credibility of its financial reporting, PELNI Services consistently appoints an independent Public Accounting Firm (KAP) to audit the Company's financial statements in accordance with applicable auditing standards.

The external audit forms part of the Company's commitment to ensuring that its financial statements are presented fairly, transparently, and in accordance with the Financial Accounting Standards applicable in Indonesia.

The names of the Public Accounting Firms (KAPs) and Public Accountants (APs) that have audited the financial statements of PELNI Services during the past five years are presented in the table below.
(GRI 2-5 | ASEAN Corporate Governance Scorecard – External Audit | ESG: Governance)

TAHUN BUKU / *Financial Year*	NAMA KAP / *Accounting Firm Name*	NAMA AP / *Auditor Name*	BIAYA AUDIT / *Audit Fee* (Rp)	OPINI AUDIT / *Audit Opinion*	BIAYA JASA AUDIT LAINNYA / *Other Audit Service Fees*	ALAMAT / *Address*
2025	Djoko, Sidik & Indra	Indra Soesetiawan	163.000.000	WTP	Tidak Ada	Graha Mandiri, Jl. Imam Bonjol No.61 Jakpus 10310 Telp.021 39838734
2024	Djoko, Sidik & Indra	Indra Soesetiawan	143.000.000	WTP	Tidak Ada	
2023	Djoko, Sidik & Indra	Indra Soesetiawan	122.500.000	WTP	Tidak Ada	
2022	Djoko, Sidik & Indra	Indra Soesetiawan	100.000.000	WTP	Tidak Ada	
2021	Djoko, Sidik & Indra	Indra Soesetiawan	105.000.000	WTP	Tidak Ada	
2020	Hendra Winata Hanny Erwin & Sumargo	Welly Adrianto	80.000.000	WTP	Tidak Ada	Intiland Tower 18 Floor, Jl. Jenderal Kav. 32 Jakarta 10220 Telp.021 5706118

MANAJEMEN RISIKO

Pendekatan Atau Prinsip Pencegahan

Pendekatan terhadap Manajemen Risiko diperlukan penerapan efektif yang bertujuan agar perusahaan tetap mampu memaksimalkan nilai tambah bagi pemegang saham melalui pengelolaan modal secara komprehensif, memastikan profitabilitas dan pertumbuhan bisnis yang berkelanjutan serta mengantisipasi potensi kerugian dari aktivitas operasional perusahan.
PELNI Services menyadari pelaksanaan manajemen risiko korporat semakin menjadi tuntutan, karena keberhasilannya merupakan faktor kunci sukses pencapaian tujuan dan kemenangan persaingan ditingkat global.

Penerapan manajemen risiko berperan dalam meningkatkan *shareholder value*, sekaligus memberikan gambaran yang komprehensif kepada *stakeholder* dan pengelola perusahaan mengenai potensi peluang maupun risiko yang dihadapi. Dengan demikian, pengambil keputusan dan pembuat kebijakan internal memiliki ketersediaan data serta informasi yang memadai mengenai kinerja perusahaan, sehingga dapat menghasilkan keputusan yang lebih efektif dan efisien.

PELNI Services secara berkelanjutan mengembangkan dan menyempurnakan kerangka sistem manajemen risiko serta struktur pengendalian internal yang terintegrasi dan komprehensif. Upaya ini bertujuan untuk mengidentifikasi potensi risiko sejak dini sehingga langkah-langkah mitigasi dapat dilakukan secara tepat guna meminimalkan dampak yang mungkin timbul. Kerangka manajemen risiko tersebut dituangkan dalam kebijakan, prosedur, kewenangan, serta berbagai ketentuan dan perangkat manajemen risiko yang diterapkan secara konsisten di seluruh aktivitas usaha perusahaan.

Dalam rangka pengembangan manajemen risiko yang sesuai dengan standar ISO 31000: 2018 yang merupakan standar yang menyediakan prinsip dan pedoman untuk manajemen risiko.

Pengelolaan risiko melalui permodalan disesuaikan dengan rencana strategis dan bisnis jangka panjang, serta kebijakan alokasi modal secara efisien sesuai dengan segmen bisnis yang memiliki profil *risk-return* yang optimal yang mencakup 8 (delapan) jenis risiko, yaitu risiko kredit, risiko pasar, risiko operasional, risiko likuiditas, risiko

Risk Management

Approach and Prevention Principles

An effective risk management approach is essential to ensure that the Company remains capable of maximising shareholder value through comprehensive capital management, maintaining profitability and sustainable business growth, and anticipating potential losses arising from the Company's operational activities.
PELNI Services recognises that the implementation of enterprise risk management has become an increasingly important business imperative, as its effectiveness constitutes a key success factor in achieving corporate objectives and maintaining competitiveness in the global marketplace.

The implementation of risk management plays a role in increasing shareholder value while providing stakeholders and company management with a comprehensive overview of potential opportunities and risks. This ensures that internal decision-makers and policymakers have sufficient data and information on company performance, enabling them to make more effective and efficient decisions.

PELNI Services continuously develops and refines its risk management system framework and integrated and comprehensive internal control structure. This effort aims to identify potential risks early so that appropriate mitigation measures can be implemented to minimize potential impacts. This risk management framework is outlined in policies, procedures, authorities, and various risk management provisions and tools that are consistently applied across all company business activities.

In developing its risk management framework, the Company refers to ISO 31000:2018, the internationally recognised standard that provides principles and guidelines for risk management.

Risk management through capital allocation is aligned with the Company's long-term strategic and business plans, as well as efficient capital allocation policies across business segments with optimal risk-return profiles. The framework encompasses eight key categories of risk, namely: Credit Risk; Market Risk; Operational Risk; Liquidity Risk; Legal Risk;

hukum, risiko kepatuhan, risiko reputasi dan risiko stratejik. Pengelolaan risiko terus diupayakan agar sejalan dengan *road map Basel I*, *Basel II* dan Basel III serta ketentuan regulator. (GRI 2-12, GRI 2-13, GRI 2-14, GRI 3-3 | ASEAN Corporate Governance Scorecard – Risk Management and Internal Control | ESG: Governance)

Komponen Pengelolaan Risiko

Sistem manajemen risiko terdiri dari 3 komponen saling terkait yaitu:
1. Prinsip-prinsip manajemen risiko;
2. Kerangka kerja dalam mengelola risiko; dan
3. Proses pengelolaan risiko.

Prinsip-prinsip manajemen risiko merupakan pondasi (aturan dasar) bagi pengembangan kerangka kerja pengelolaan risiko yang merupakan pilar-pilar bagi penerapan proses manajemen risiko. Sementara proses manajemen risiko adalah penjabaran dari kerangka kerja pengelolaan risiko dalam rangka mempermudah penerapan prinsip-prinsip pengelolaan risiko, baik di tingkat korporat, di tingkat unit kerja, maupun individu.

Dalam mengidentifikasi kejadian dan peristiwa yang berpotensi menjadi risiko dan memiliki dampak signifikan terhadap keberlanjutan Perusahaan, maka Perusahaan menerapkan Sistem Manajemen Risiko komprehensif yang terhubung dengan proses perencanaan strategis dan kegiatan usaha Perusahaan.

Sistem Manajemen Risiko Perusahaan memiliki kerangka dalam mengidentifikasi, memantau, dan mengelola risiko, yakni di antaranya:

1. Identifikasi risiko dalam bentuk penilaian, pemantauan, dan pengendalian, serta meningkatkan kewaspadaan terhadap risiko;
2. Infrastruktur manajemen risiko dalam bentuk sistem tata kelola, struktur organisasi, pengumpulan data, metode penelitian, dan kebijakan serta prosedur pelaporan.
3. Budaya perusahaan yang mencakup kegiatan pelatihan, penilaian kinerja, pengembangan aspek-aspek yang relevan, serta bentuk apresiasi.

Untuk memastikan penerapan Sistem Manajemen Risiko berjalan optimal, Perusahaan membagi secara spesifik peran dan fungsi terkait penerapan manajemen risiko berdasarkan pihak-pihak yang melaksanakannya: yaitu internal audit sebagai Pihak yang mengevaluasi bagian sistem

Compliance Risk; Reputational Risk; and Strategic Risk.
Risk management is continuously being pursued to be in line with the Basel I, Basel II and Basel III road maps and regulatory provisions.
(GRI 2-12, GRI 2-13, GRI 2-14, GRI 3-3 | ASEAN Corporate Governance Scorecard – Risk Management and Internal Control | ESG: Governance)

Components of Risk Management

The Company's Risk Management System consists of three interrelated components:
1. *Risk management principles;*
2. *The risk management framework; and*
3. *The risk management process.*

Risk management principles serve as the foundation for the development of the risk management framework, which in turn provides the structure for the implementation of the risk management process. The risk management process represents the practical application of the framework, facilitating the implementation of risk management principles at the corporate, business unit, and individual levels.

In identifying events and circumstances that may pose risks and have a significant impact on the Company's sustainability, the Company implements a comprehensive Risk Management System that is integrated with its strategic planning process and business activities.

The Company's Risk Management System provides a framework for identifying, monitoring, and managing risks through, among others:

1. *Risk identification, assessment, monitoring, and control activities, as well as the enhancement of risk awareness;*
2. *Risk management infrastructure, including governance systems, organisational structures, data collection mechanisms, assessment methodologies, and reporting policies and procedures; and*
3. *A risk-aware corporate culture supported by training programmes, performance evaluations, competency development initiatives, and recognition mechanisms.*

To ensure the effective implementation of the Risk Management System, the Company clearly defines the roles and responsibilities of parties involved in risk management. The Internal Audit Unit acts as an independent assurance function responsible for evaluating the effectiveness of the Risk Management

manajemen risiko, pengendalian internal, dan perangkat sistem informasi manajemen terkait.

Jenis Risiko dan Cara Pengelolaan

Perusahaan secara berkala selalu berupaya untuk mengidentifikasi, mengelola dan memitigasi risiko yang muncul guna memastikan keberlanjutan Perusahaan. Terdapat total 14 peristiwa risiko level korporat pada tahun 2025. Ada 9 jenis kategori risiko utama yang telah diidentifikasikan oleh Perusahaan.

1. Keuangan *(Financial Corporate Risk)*
2. Teknologi *(Information technology Risk)*
3. Risiko *Investasi (Investment Risk)*
4. Reputasi & Kepatuhan *(Compliance Risk)*
5. *Captive (Captive Risk)*
6. *Non Captive (Non Captive Risk)*
7. Kinerja *(Performance Risk)*
8. Kemitraan *(Partnership Risk)*
9. Operasional *(Maintenance Facility Risk)*

Pernyataan Direksi atas Kecukupan Sistem Manajemen Risiko Tahun 2025

Direksi menyatakan bahwa Sistem Manajemen Risiko yang diterapkan PT Pelita Indonesia Djaya selama tahun 2025 telah memadai dan sejalan dengan tujuan serta strategi perusahaan. Sistem ini berfungsi efektif dalam mengidentifikasi dan mengelola risiko yang berpotensi mengganggu pencapaian kinerja.

Direksi juga berkomitmen untuk terus menyempurnakan sistem tersebut agar tetap relevan dan adaptif terhadap perubahan lingkungan usaha.

Tinjauan atas Efektivitas Sistem Manajemen Risiko

Perusahaan secara berkala selalu memantau efektivitas Sistem Manajemen Risiko melalui berbagai indikator dan aspek yang telah disetujui dan sesuai dengan peraturan perundang undangan. Perusahaan menilai pelaksanaan Sistem Manajemen Risiko yang dilakukan pada tahun 2025 telah berjalan baik dan cukup efektif untuk memitigasi risiko yang muncul yang relevan dengan Perusahaan. (GRI 2-12, GRI 2-14, GRI 3-3 | ASEAN Corporate Governance Scorecard – Risk Management and Internal Control | ESG: Governance)

System, internal controls, and related management information systems.

Types of Risks and Risk Management Approaches

The Company continuously seeks to identify, manage, and mitigate emerging risks in order to ensure business sustainability. During 2025, a total of 14 corporate-level risk events were identified. The Company has classified these risks into nine principal risk categories, namely:

1. *Financial Risk;*
2. *Information Technology Risk;*
3. *Investment Risk;*
4. *Compliance and Reputational Risk;*
5. *Captive Risk;*
6. *Non-Captive Risk;*
7. *Performance Risk;*
8. *Partnership Risk; and*
9. *Operational Risk (Maintenance Facility Risk).*

Statement of the Board of Directors on the Adequacy of the Risk Management System in 2025

The Board of Directors declares that the Risk Management System implemented by PT Pelita Indonesia Djaya throughout 2025 was adequate and aligned with the Company's objectives and strategic direction. The system functioned effectively in identifying and managing risks that could potentially hinder the achievement of corporate performance targets.

The Board of Directors remains committed to continuously enhancing the Risk Management System to ensure that it remains relevant, effective, and adaptive to changes in the business environment.

Review of the Effectiveness of the Risk Management System

The Company regularly monitors the effectiveness of its Risk Management System through various indicators and assessment criteria that have been established in accordance with applicable laws and regulations.
Based on the evaluations conducted during 2025, the Company concluded that the implementation of the Risk Management System operated satisfactorily and was sufficiently effective in mitigating risks relevant to the Company's business activities.
(GRI 2-12, GRI 2-14, GRI 3-3 | ASEAN Corporate Governance Scorecard – Risk Management and Internal Control | ESG: Governance)

TOP RISK TRIWULAN I 2025 / *TOP RISK Q1 2025*

TEMA / *Theme*	*PORTOFOLIO PERFORMANCE RISK / Portofolio Performance Risk*
KATEGORI / *Category*	Risiko Industri Umum – Keuangan *(Financial Corporate Risk)* / *General Industry Risk – Financial (Financial Corporate Risk)*
PERISTIWA RISIKO / *Risk Events*	Pencapaian Pendapatan Konsolidasi PELNI Services Rendah / *PELNI Services's Consolidated Revenue Achievement is Low*
MITIGASI RISIKO / *Risk Mitigation*	• Evaluasi harga pada kontrak supply bahan permakanan / *Price evaluation of food supply contracts* • KSO Kapal Phinisi 2025 / *KSO Phinisi Ship 2025*

TEMA / *Theme*	*SUSTAINABILITY RISK / Sustainability Risk*
KATEGORI / *Category*	Risiko Industri Umum – *Non Captive (Non Captive Risk)* / *General Industrial Risk – Non-Captive (Non-Captive Risk)*
PERISTIWA RISIKO / *Risk Events*	Kinerja pemasaran tidak optimal / *Marketing performance is not optimal*
MITIGASI RISIKO / *Risk Mitigation*	• Kanvasing Subdit V Kemenhub (Infrastruktur Kapal) / *Sub-Directorate V, Ministry of Transportation (Ship Infrastructure) canvassing* • Kanvasing ke Pertamina (PIS) / *Pertamina (PIS) canvassing* • PKS *Ducting AC* Kapal Pelni (Jenis Layanan Baru) / *Pelni Ship AC Ducting Contract (New Service Type)*

TEMA / *Theme*	*STRATEGIC RISK / Strategic Risk*
KATEGORI / *Category*	Risiko Industri Umum – Risiko Investasi *(Investment Risk)* / *General Industry Risk – Investment Risk*
PERISTIWA RISIKO / *Risk Events*	Eksekusi Investasi tidak sesuai dengan perencanaan / *Investment execution does not match planning*
MITIGASI RISIKO / *Risk Mitigation*	• Merancang dan menyelesaikan kajian untuk rencana investasi yang akan dilaksanakan pada Triwulan selanjutnya / *Design and complete studies for investment plans to be implemented in the following quarter.*

TEMA / *Theme*	*GENERAL BUSINESS RISK / General Business Risk*
KATEGORI / *Category*	Risiko Industri Umum – Reputasi & Kepatuhan *(Compliance Risk)* / *General Industry Risks – Reputation and Compliance Risk*
PERISTIWA RISIKO / *Risk Events*	Rekomendasi *Risk Maturity Index* PELNI Services Tidak Ditindaklanjuti / *PELNI Services's Risk Maturity Index Recommendation Not Followed Up*
MITIGASI RISIKO / *Risk Mitigation*	• *Mapping* tindak lanjut rekomendasi asesmen RMI / *Mapping of follow-up to RMI assessment recommendations*

TEMA / *Theme*	*SUSTAINABILITY RISK / Sustainability Risk*
KATEGORI / *Category*	Risiko Industri Umum – *Captive (Captive Risk)* / *General Industrial Risk – Captive (Captive Risk)*
PERISTIWA RISIKO / *Risk Events*	Pemenuhan Permintaan (Daerah dan Item Tertentu) Supply Bahan Makanan Sulit Dipenuhi / *Fulfillment of Demand (Regions and Specific Items) Food Supply Difficult to Fulfill*
MITIGASI RISIKO / *Risk Mitigation*	• Melaksanakan *Transfer Stock* / *Execute Stock Transfers* • Menjaga kordinasi dengan PT Pelni terkait kebutuhan supply dan jadwal kapal / *Maintain coordination with PT Pelni regarding supply needs and ship schedules* • Monitoring Stock Gudang Setiap Saat / *Monitor warehouse stock at all times* • Barang yang akan disupply sudah tersedia di dermaga 1 jam sebelum kapal tiba / *Goods to be supplied are available at the dock 1 hour before the ship arrives* • Sewa armada tambahan jika dibutuhkan agar pengiriman lebih singkat (tidak bolak-balik)/ *Hire additional fleet if needed to speed up deliveries (no roundtrips)*

TOP RISK TRIWULAN II 2025 / *TOP RISK Q2 2025*

TEMA / *Theme*	*SUSTAINABILITY RISK / Sustainability Risk*
KATEGORI / *Category*	Risiko Industri Umum – *Non Captive (Non Captive Risk)* / *General Industrial Risk – Non Captive (Non Captive Risk)*
PERISTIWA RISIKO / *Risk Events*	Kinerja Pemasaran Tidak Optimal / *Suboptimal Marketing Performance*
MITIGASI RISIKO / *Risk Mitigation*	• *Kanvasing* Calon Pelanggan (ASDP & Ditlala Kemenhub) / *Canvassing Potential Customers (ASDP & Ditlala Kemenhub)*

TEMA / *Theme*	*SUSTAINABILITY RISK / Sustainability Risk*
KATEGORI / *Category*	Risiko Industri Umum – Reputasi & Kepatuhan *(Compliance Risk)* / *General Industry Risks – Reputation and Compliance*
PERISTIWA RISIKO / *Risk Events*	Rekomendasi *Risk Maturity Index* PELNI Services Tidak Ditindaklanjuti / *PELNI Services's Risk Maturity Index Recommendation Not Followed Up*
MITIGASI RISIKO / *Risk Mitigation*	• Pembahasan Tindak Lanjut RMI dengan melibatkan Unit Manrisk Pemegang Saham / *Discussion of RMI Follow-up Actions involving the Shareholder Risk Unit* • *Survey* konsultan pendamping self assessment RMI / *Survey of RMI self-assessment consultants* • *Mereview* agenda tahun 2024 untuk memastikan kegiatan terkait rekomendasi RMI / *Review of the 2024 agenda to ensure activities are aligned with RMI recommendations*

TEMA / *Theme*	*PORTOFOLIO PERFORMANCE RISK / Portofolio Performance Risk*
KATEGORI / *Category*	Risiko Industri Umum – Risiko Investasi *(Invesment Risk)* / *General Industry Risk – Investment Risk*
PERISTIWA RISIKO / *Risk Events*	Eksekusi Investasi Tidak Sesuai Dengan Perencanaan / *Investment Execution Does Not Match Planning*
MITIGASI RISIKO / *Risk Mitigation*	• Pembelian 1 unit alphard untuk disewakan kepada Pelni / *Purchase of 1 Alphard unit for rent to Pelni* • *Kickoff* meeting kajian investasi gudang kalimas / *Kickoff meeting for Kalimas warehouse investment study* • *Survey* lokasi gudang Kalimas Surabaya / *Survey of Kalimas warehouse location in Surabaya*

TEMA / *Theme*	***GENERAL BUSINESS RISK / General Business Risk***
KATEGORI / *Category*	Risiko Industri Umum - Keuangan *(Financial Corporate Risk)* / *General Industry Risk - Financial (Financial Corporate Risk)*
PERISTIWA RISIKO / *Risk Events*	Pencapaian Pendapatan Konsolidasi PELNI Services Rendah / *PELNI Services's Consolidated Revenue Achievement is Low*
MITIGASI RISIKO / *Risk Mitigation*	• Melakukan kontrak kerjasama dengan klien (Pekerjaan perbaikan kapal) / *Carrying out cooperation contracts with clients (ship repair work)*

TEMA / *Theme*	***STRATEGIC RISK / Strategic Risk***
KATEGORI / *Category*	Risiko Industri Umum - Teknologi *(Information technology Risk)* / *General Industry Risk - Technology (Information technology Risk)*
PERISTIWA RISIKO / *Risk Events*	Risiko Kajian dan Administrasi Pengembangan IT Tidak Lengkap / *Risks of Incomplete IT Development Studies and Administration*
MITIGASI RISIKO / *Risk Mitigation*	• BRS (KAK) HCIS Fase 2 / *BRS (KAK) HCIS Phase 2* • BRS (KAK) Audit Manajemen Sistem / *BRS (KAK) Management System Audit* • *Running / Go Live SAP* Estimasi / *Running / Go Live SAP Estimation*

TOP RISK TRIWULAN III 2025 / *TOP RISK Q3 2025*

TEMA / *Theme*	***STRATEGIC RISK / Strategic Risk***
KATEGORI / *Category*	Risiko Industri Umum – Risiko Investasi *(Investment Risk)* / *General Industry Risk – Investment Risk*
PERISTIWA RISIKO / *Risk Events*	Eksekusi Investasi Tidak Sesuai Dengan Perencanaan / *Investment Execution Does Not Match Planning*
MITIGASI RISIKO / *Risk Mitigation*	• Koordinasi dengan PT Pelni terkait gudang Kalimas untuk PKS / *Coordination with PT Pelni regarding the Kalimas warehouse for the PKS* • Rapat internal dengan pembahasan rencana pengelolaan gedung kalimas beserta alternatif nya. / *Internal meeting to discuss the Kalimas building management plan and alternatives.* • Proses Kajian Konsultan / *Consultant Review Process* • *Review* pengadaan 4 unit expander / *Review of the procurement of 4 expander units*

TEMA / *Theme*	***GENERAL BUSINESS RISK / General Business Risk***
KATEGORI / *Category*	Risiko Industri Umum – Reputasi & Kepatuhan *(Compliance Risk)* / *General Industry Risks – Reputation and Compliance*
PERISTIWA RISIKO / *Risk Events*	*Area of Improvement (AOI)* PELNI Services Tidak Tertindaklanjuti / *PELNI Services's Area of Improvement (AOI) Not Followed Up*
MITIGASI RISIKO / *Risk Mitigation*	• *Workshop Pre Assesment GCG 2025* dengan narasumber BPKP / *2025 GCG Pre Assessment Workshop with BPKP resource persons* • Pemantauan AOI secara periodik ke tiap unit terkait / *Periodic AOI monitoring of each related unit*

TEMA / *Theme*	***GENERAL BUSINESS RISK / General Business Risk***
KATEGORI / *Category*	Risiko Industri Umum – Reputasi & Kepatuhan *(Compliance Risk)* / *General Industry Risks – Reputation and Compliance*
PERISTIWA RISIKO / *Risk Events*	Rekomendasi *Risk Maturity Index* PELNI Services Tidak Ditindaklanjuti / *PELNI Services's Risk Maturity Index Recommendation Not Followed Up*
MITIGASI RISIKO / *Risk Mitigation*	• Pelaksanaan Tindak Lanjut Rekomendasi tahap / *Implementation of Phase 1 Recommendation Follow-up* 1 • *Kickoff meeting self assesment RMI* / *RMI Self-Assessment Kickoff Meeting* • Pelaksanaan *Self Assesment RMI* / *RMI Self-Assessment Implementation*

TEMA / *Theme*	***SUSTAINABILITY RISK / Sustainability Risk***
KATEGORI / *Category*	Risiko Industri Umum - *Non Captive (Non Captive Risk)* / *General Industrial Risk - Non Captive (Non Captive Risk)*
PERISTIWA RISIKO / *Risk Events*	Kinerja Pemasaran Tidak Optimal / *Suboptimal Marketing Performance*
MITIGASI RISIKO / *Risk Mitigation*	• Kanvasing Calon Pelanggan (ASDP utk Galangan) / *Surveying Potential Customers (ASDP for Shipyards)* • *Follow Up* Hasil Kanvasing di Semester 1 (Pertamina TK) / *Follow-up on Survey Results in the First Semester (Pertamina TK)* • Mengikuti Tender Terbuka (PT PAL & INA PROC) / *Participating in Open Tenders (PT PAL & INA PROC)*

TEMA / *Theme*	***STRATEGIC RISK / Strategic Risk***
KATEGORI / *Category*	Risiko Industri Umum - Teknologi *(Information technology Risk)* / *General Industry Risk - Information Technology Risk*
PERISTIWA RISIKO / *Risk Events*	Risiko Kajian dan Administrasi Pengembangan IT Tidak Lengkap / *Risks of Incomplete IT Development Studies and Administration*
MITIGASI RISIKO / *Risk Mitigation*	• Finalisasi Audit Manajemen Sistem / *Finalization of the Management System Audit* • Implementasi HCIS fase 2 / *Implementation of HCIS Phase 2* • BRS (KAK) *E-Clean* / *BRS (KAK) E-Clean* • *Running E-Budgeting* / *Running E-Budgeting*

TOP RISK TRIWULAN IV 2025 / *TOP RISK Q4 2025*

TEMA / *Theme*	***GENERAL BUSINESS RISK / General Business Risk***
KATEGORI / *Category*	Risiko Industri Umum – Reputasi & Kepatuhan *(Compliance Risk)* / *General Industry Risks – Reputation and Compliance*
PERISTIWA RISIKO / *Risk Events*	*Area of Improvement (AOI)* PELNI Services Tidak Tertindaklanjuti / *PELNI Services's Area of Improvement (AOI) Not Followed Up*
MITIGASI RISIKO / *Risk Mitigation*	• Pemantauan AOI secara periodik ke tiap unit terkait / *Periodic AOI monitoring of each related unit* • Pelaksanaan *Self Assesment* GCG 2025 (Jan-Feb 2026) / *Implementation of the 2025 GCG Self-Assessment (Jan-Feb 2026)*

TEMA / *Theme*	*STRATEGIC RISK / Strategic Risk*
KATEGORI / *Category*	Risiko Industri Umum – Risiko Investasi *(Investment Risk)* / *General Industry Risk – Investment Risk*
PERISTIWA RISIKO / *Risk Events*	Eksekusi Investasi Tidak Sesuai Dengan Perencanaan / *Investment Execution Does Not Match Planning*
MITIGASI RISIKO / *Risk Mitigation*	• Pembelian Gudang di Bitung / *Purchase of a warehouse in Bitung* • Pelaksanaan pembelian 1 unit Alphard untuk dikerjasamakan dengan pemberi kerja / *Purchase of one Alphard in collaboration with a contractor* • Pelaksanaan Renovasi Gedung Cempaka Mas & Gudang Makassar / *Renovation of the Cempaka Mas Building and Makassar Warehouse*

TEMA / *Theme*	*PORTOFOLIO PERFORMANCE RISK / Portofolio Performance Risk*
KATEGORI / *Category*	Risiko Industri Umum - Keuangan *(Financial Corporate Risk) (Compliance Risk)* / *General Industry Risk - Financial (Financial Corporate Risk)*
PERISTIWA RISIKO / *Risk Events*	Terganggunya Likuiditas Perusahaan / *Disruption of Company Liquidity*
MITIGASI RISIKO / *Risk Mitigation*	• Optimalisasi KMK perbankan / *Optimizing banking KMK* • Menugaskan *Liaison Officer (LO)* untuk mempercepat dan memantau tagihan di PT PELNI (Persero) / *Assigning Liaison Officers (LOs) to expedite and monitor billing at PT PELNI (Persero)* • Menjaga koordinasi dengan user PT PELNI (Persero) / *Maintaining coordination with PT PELNI (Persero) users* • Melakukan Penagihan Secara Intensif / *Conducting Intensive Collection* • Pelaksanaan *Notional Pooling* / *Implementation of Notional Pooling*

TEMA / *Theme*	*PORTOFOLIO PERFORMANCE RISK / Portofolio Performance Risk*
KATEGORI / *Category*	Risiko Industri Umum - Keuangan *(Financial Corporate Risk) (Compliance Risk)* / *General Industry Risk - Financial (Financial Corporate Risk)*
PERISTIWA RISIKO / *Risk Events*	Pencapaian Pendapatan Konsolidasi PELNI Services Rendah / *PELNI Services's Consolidated Revenue Achievement is Low*
MITIGASI RISIKO / *Risk Mitigation*	• Menambah volume pekerjaan perbaikan kapal *(Docking)* / *Increase the volume of ship repair work (docking)* • Kerjasama dengan pihak ke 3 (Running Repair) / *Collaboration with third parties (running repair)*

Taksonomi Risiko Triwulan IV Tahun 2025 /
Risk Taxonomy for the Fourth Quarter of 2025

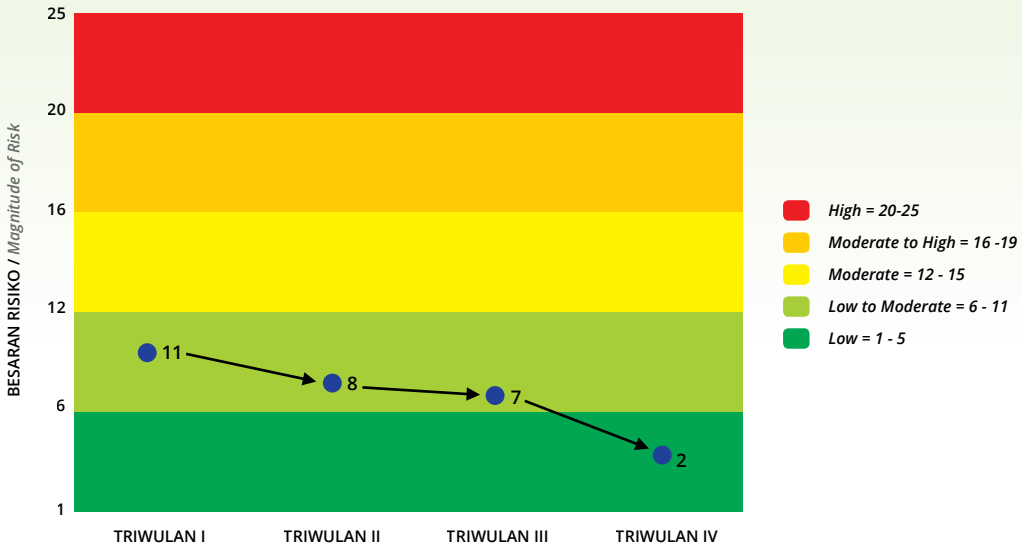
T1 (Tema)		T2 (Kategori)		T3 (Peristiwa Risiko)					
PORTOFOLIO PERFORMANCE RISK	1	Risiko Industri Umum - Keuangan *(Financial Corporate Risk)*	1	PID 1	Pencapaian pendapatan konsolidasi PT PID rendah	1			
				PID 2	Terganggungnya likuiditas perusahaan	1			
STRATEGIC RISK	3	Risiko Industri Umum - Teknologi *(Information technology Risk)*	1	PID 3	Risiko kajian dan administrasi pengembangan IT tidak lengkap	1			
		Risiko Industri Umum - Risiko Investasi *(Investment Risk)*	5	PID 4	Eksekusi investasi tidak sesuai dengan perencanaan	5			
GENERAL BUSINESS RISK	2	Risiko Industri Umum - Reputasi & Kepatuhan *(Compliance Risk)*	2	PID 6	*Area of Improvement* (AOI) PT PID tidak tertindaklanjuti	6	PID 7	Rekomendasi *Risk Maturity Index* PT PID tidak ditindaklanjuti	1
				PID 8	Tindak lanjut temuan audit internal tidak dilaksanakan	1	PID 15	Ketidakmampuan untuk *comply* terhadap sertifikasi halal	1
SUSTAINABILITY RISK	1	Risiko Industri Umum - Captive *(Captive Risk)*	1	PID 9	Pemenuhan permintaan (daerah dan item tertentu) *supply* bahan makanan sulit dipenuhi	1	PID 10	Terbatasnya/kurangnya pilihan sumber/rekanan/mitra penyedia barang	1
		Risiko Industri Umum - Non Captive *(Non Captive Risk)*	1	PID 11	Kinerja pemasaran tidak optimal	1			
OPERATION RISK	1	Risiko Industri Umum - Kinerja *(Performance Risk)*	1	PID 12	Rendahnya skor survey dalam kepuasan pelanggan	1			
		Risiko Industri Umum - Kemitraan *(Partnership Risk)*	1	PID 13	Kapabilitas dan kapasitas UMKM terbatas	1			
		Risiko Industri Umum - Operasional *(Maintenance Facility Risk)*	1	PID 14	Proyek *docking* kapal terhambat	1			

Profil Risiko dan Agregasi Taksonomi Triwulan IV Tahun 2025 /
Risk Profile and Taxonomy Aggregation Triwulan IV 2025

Dari kelima Tema Risiko (T1) dapat disimpulkan bahwa PELNI Services berada pada level risiko *low to moderate*.

From the five Risk Themes (T1) it can be concluded that PELNI Services is at a low to moderate risk level.

RISIKO PT PID / *PT PID Risks*	T1 (TEMA RISIKO) / *T1 (Risk Theme)*	LEVEL RISIKO / *Risk Level*	T2 (KATEGORI RISIKO) / *T1 (Risk Category)*	LEVEL RISIKO / *Risk Level*
2	*PORTOFOLIO PERFORMANCE RISK*	1	Risiko Industri Umum - Keuangan *(Financial Corporate Risk)*	1
	STRATEGIC RISK	3	Risiko Industri Umum - Teknologi *(Information technology Risk)*	1
			Risiko Industri Umum - Risiko Investasi *(Invesment Risk)*	5
	GENERAL BUSINESS RISK	2	Risiko Industri Umum - Reputasi & Kepatuhan *(Compliance Risk)*	2
	SUSTAINABILITY RISK	1	Risiko Industri Umum Captive *(Captive Risk)*	1
			Risiko Industri Umum *Non Captive* *(Non Captive Risk)*	1
	OPERATION RISK	1	Risiko Industri Umum - Kinerja *(Perfomance Risk)*	1
			Risiko Industri Umum - Kemitraan *(Partnerhip Risk)*	1
			Risiko Industri Umum - Operasional *(Maintenance Facility Risk)*	1



Komposit Risiko Triwulan IV Tahun 2025

Dalam memberikan evaluasi yang mendorong PELNI Services meningkatkan penerapan Manajemen Risiko yang melindungi dan menciptakan nilai bagi perusahaan, PELNI Services melakukan penilaian peringkat komposit risiko. Perhitungan penentuan peringkat komposit risiko didasarkan pada dua variabel penilaian, yaitu :

(i) Penilaian terhadap kualitas penerapan Manajemen Risiko

(ii) Penilaian terhadap pencapaian kinerja

Berikut disampaikan perhitungan Peringkat Komposit Risiko PELNI Services Triwulan IV Tahun 2025.

Composite Risk Rating – Fourth Quarter of 2025

As part of its efforts to continuously enhance the implementation of Risk Management that both protects and creates value for the Company, PELNI Services conducts a Composite Risk Rating assessment.

The determination of the Composite Risk Rating is based on two key assessment variables:

(i) Assessment of the quality of Risk Management implementation; and

(ii) Assessment of corporate performance achievement.

The calculation of PELNI Services' Composite Risk Rating for the fourth quarter of 2025 is presented in the table below.

Penilaian Kualitas Penerapan Manajemen Risiko / *Risk Management Implementation Quality Assessment*

Penilaian Kualitas Penerapan Manajemen Risiko Triwulan IV Tahun 2025 /
Risk Management Implementation Quality Assessment, Fourth Quarter of 2025

NO.	INDIKATOR / *Indicator*	BOBOT (a) / *Weight (a)*	HASIL PENILAIAN (b) / *Assessment Results (b)*	SKOR PENILAIAN (c) / *Assessment Score (c)*
1.	Pencapaian Nilai Eksposur Risiko sesuai dengan target Risiko Residual / *Risk Exposure Value Achievement in accordance with the Residual Risk target*	30%	90	27
2.	Pencapain Output Pelaksanaan Kegiatan Perlakuan Risiko sesuai dengan target / *Achievement of Risk Treatment Activity Implementation Output in accordance with the Target*	20%	80	16
3.	Realisasi Anggaran Pelaksanaan Kegiatan Perlakuan Risiko sesuai dengan Anggaran / *Realization of Risk Treatment Activity Implementation Budget in accordance with the Budget*	20%	80	16
4.	Ketepatan Penilaian Risiko / *Accuracy of Risk Assessment*	30%	80	27
	JUMALH / *Total*			**86**
	KUALITAS PENERAPAN MANAJEMEN RISIKO / *Quality Of Risk Management Implementation*			**SATISFACTORY / *Satisfactory***

Berdasarkan tabel di atas, dapat dijelaskan bahwa dalam penilaian Kualitas Penerapan Manajemen Risiko (KPMR) Triwulan IV Tahun 2025 PELNI Services menggunakan parameter dan indikator yang telah ditetapkan pada SK Deputi Bidang KMR KBUMN Nomor: SK-7/DKU.MBU/10/2023 tentang Petunjuk Teknis Pelaporan Manajemen Risiko Badan Usaha Milik Negara mendapatkan total nilai sebesar 86 dengan Kualitas Penerapan Manajemen Risiko *Satisfactory*.

Based on the table above, the assessment of the Quality of Risk Management Implementation (KPMR) for the fourth quarter of 2025 was conducted using the parameters and indicators stipulated in the Decree of the Deputy for Finance and Risk Management of the Ministry of State-Owned Enterprises No. SK-7/DKU.MBU/10/2023 concerning Technical Guidelines for Risk Management Reporting within State-Owned Enterprises. Based on the assessment, PELNI Services achieved a total score of 86, resulting in a Satisfactory rating for the Quality of Risk Management Implementation.

Penilaian Pencapaian Kinerja / *Performance Achievement Assessment*

Tabel Penilaian Pencapaian Kinerja Triwulan IV Tahun 2025 /
Performance Achievement Assessment Table for Quarter IV of 2025

NO.	INDIKATOR / *Indicator*	BOBOT (a) / *Weight (a)*	HASIL PENILAIAN (b) / *Assessment Results (b)*	SKOR PENILAIAN (c) / *Assessment Score (c)*
1.	Capaian KPI Kolegial / Collegial KPI Achievement	30%	100	30
2.	Capaian Kinerja Keuangan / Financial Performance Achievement	30%	80	24
3.	Capaian Kenerja Operasi / Produksi Utama /*Main Operational / Production Performance Achievement*	40%	100	40
	JUMLAH / *Total*			**94**
	PENILAIAN KINERJA / *Performance Assessment*			**BAIK / *Good***

Berdasarkan Tabel di atas, dapat dijelaskan bahwa dalam penilaian pencapaian kinerja Triwulan IV Tahun 2025 menggunakan parameter dan indikator yang telah ditetapkan pada SK Deputi Bidang KMR KBUMN Nomor: SK-7/DKU.MBU/10/2023 tentang Petunjuk Teknis Pelaporan Manajemen Risiko Badan Usaha Milik Negara mendapatkan total nilai sebesar 94 kinerja Baik.

Based on the table above, it can be explained that in the assessment of performance achievement for the fourth quarter of 2025 using the parameters and indicators that have been determined in the Decree of the Deputy for KMR KBUMN Number: SK-7/DKU. MBU/10/2023 concerning Technical Instructions for Reporting Risk Management of State-Owned Enterprises, a total score of 94 Good performance was obtained.

Peringkat Komoposisi Risiko / *Risk Composite Rating*

Tabel Matriks Peringkat Komposit Risiko Triwulan IV Tahun 2025 /
Risk Composite Rating Matrix Table for Quarter IV of 2025

KINERJA / *Performance*	KUALITAS PENERIMAAN MANAJEMEN RISIKO / *Risk Management Acceptance Quality*				
	KUAT / *Strong*	MEMUASKAN / *Satisfactory*	ADIL / *Fair*	MARGINAL / *Marginal*	TIDAK MEMUASKAN / *Unsatisfactory*
SANGAT BAIK / *Very Good*	1	1	2	3	3
BAIK / *Good*	1	2	2	3	4
CUKUP / *Enough*	2	2	3	4	4
KURANG / *Poor*	2	3	4	4	5
BURUK / *Bad*	3	3	4	5	5

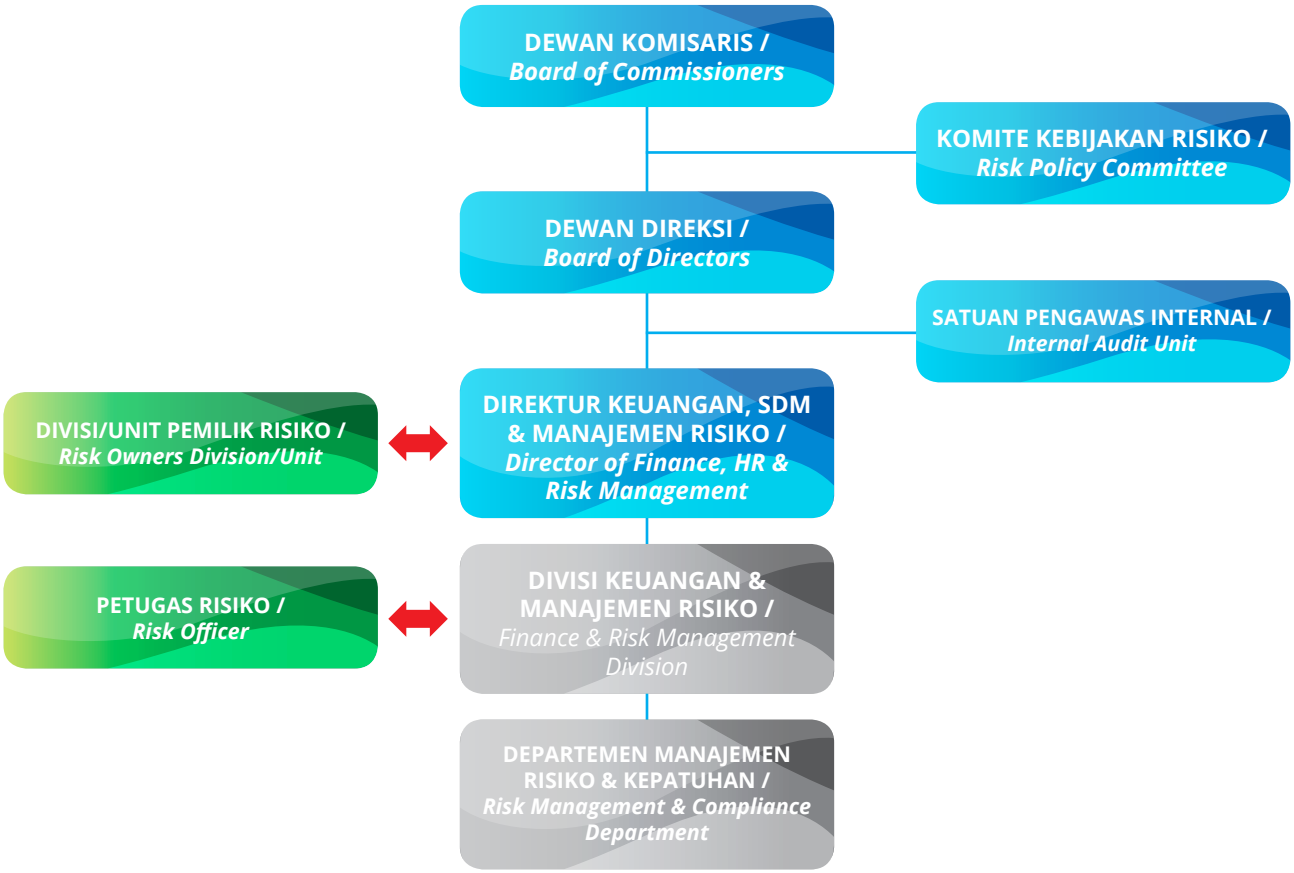
Berdasarkan tabel matriks peringkat komposit risiko Triwulan IV Tahun 2025 di atas, PELNI Services berada pada peringkat 2 yang merupakan hasil kombinasi dari pencapaian kinerja yang baik dan kualitas penerapan manajemen risiko yang satisfactory. Peringkat 2 menunjukkan bahwa risiko PELNI Services terkendali baik dan kemungkinan tidak tercapainya target kinerja tergolong rendah.

Based on the Composite Risk Rating Matrix for the fourth quarter of 2025, PELNI Services achieved a Composite Risk Rating of Level 2, reflecting a combination of Good corporate performance and a Satisfactory Quality of Risk Management Implementation.
A Level 2 rating indicates that the Company's risks are being effectively managed and controlled, and that the likelihood of failing to achieve its performance targets is relatively low.

Berdasarkan hasil peringkat komposit risiko tersebut, PELNI Services menyusun rencana penguatan atas rencana perlakuan risiko eksisting serta mengidentifikasi terhadap risiko baru. (GRI 2-14, GRI 3-3 | ASEAN Corporate Governance Scorecard – Risk Governance and Internal Control | ESG: Governance)

Based on the results of the Composite Risk Rating assessment, PELNI Services has developed action plans to strengthen existing risk treatment measures while also identifying and assessing emerging risks that may affect the Company's future operations and strategic objectives. (GRI 2-14, GRI 3-3 | ASEAN Corporate Governance Scorecard – Risk Governance and Internal Control | ESG: Governance)

Organ Manajemen Risiko / *Risk Management Organ*



LAPORAN PENERAPAN MANAJEMEN RISIKO

Dalam mencapai sasarannya, Perusahaan menghadapi berbagai kemungkinan kejadian-kejadian yang dapat timbul. Kejadian-kejadian tersebut dapat menimbulkan dampak negatif terhadap pencapaian sasaran perusahaan. Untuk mengatasi hal tersebut, maka diperlukan penerapan manejemen risiko yang dapat membantu mengelola Kemungkinan dan Dampak atas kejadian-kejadian berdampak negatif yang dapat dialami oleh perusahaan.

Pada tahun 2023 sesuai dengan arahan Kementerian BUMN terkait Peraturan Menteri Nomor PER-2/MBU/03/2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan Badan Usaha Milik Negara yaitu setiap Badan Usaha Milik Negara diwajibkan membuat taksonomi risiko. PT. Pelita Indonesia Djaya sesuai dengan profil risiko 2024 sudah melakukan kategori risiko dan deskripsi risiko selanjutnya dipetakan berdasarkan taksonomi risiko. Taksonomi Risiko adalah suatu struktur yang menjelaskan klasifikasi dan subklasifikasi risiko dan alat ukur risiko dengan rincian T1 (Tema), T2 (Kategori), dan T3 (Peristiwa Risiko).
Departemen Manajemen Risiko & Kepatuhan dalam penyusunan risiko melibatkan risk owner untuk mendapat informasi terbaik dalam pengelolaan risiko. Hasil diskusi dengan risk owner yang didapat, terdapat risiko residual tingkat low to moderate sebanyak 4 peristiwa risiko.

Divisi Keuangan & Manajemen Risiko memerlukan dukungan dari Top Management dan Divisi terkait untuk implementasi budaya sadar risiko di
PT PID dengan cara melakukan mitigasi risiko sesuai rencana dan aturan, serta terlibat bersama dalam risk assessment secara periodik.

Selera & Toleransi Risiko PT. Pelita Indonesia Djaya

I. Latar Belakang

Kebijakan Manajemen Risiko pada PER-2/MBU/03/2023 pasal 67 ayat 1 huruf (b) penetapan selera Risiko *(risk appetite),* toleransi Risiko *(risk tolerance)*, dan batasan Risiko *(risk limit)* yang memperhatikan kapasitas Risiko *(risk capacity)*.

Risk Appetite Statement membantu Perusahaan mengambil keputusan berdasarkan risiko sehubungan dengan alokasi sumber daya,

Risk Management Implementation Report

In achieving its goals, the Company faces various possible events that can arise. These events can have a negative impact on the achievement of the Company's goals. To overcome this, it is necessary to implement risk management that can help manage the likelihood and impact of negative events that can be experienced by the company.

In 2023, in accordance with the direction of the Ministry of SOEs related to Ministerial Regulation Number PER-2 / MBU/03 / 2023 concerning Guidelines for Governance and Significant Corporate Activities of State-Owned Enterprises, each State-Owned Enterprise is required to make a risk taxonomy. PT Pelita Indonesia Djaya in accordance with the 2024 risk profile has carried out risk categories and risk descriptions and then mapped based on the risk taxonomy. Risk Taxonomy is a structure that describes the classification and subclassification of risks and risk measurement tools with details of T1 (Theme), T2 (Category), and T3 (Risk Event).

The Risk Management & Compliance Department in the preparation of risk involves the risk owner to get the best information in risk management. The results of discussions with risk owners obtained, there are residual risks of low to moderate level, as many as 4 risk events.

The Finance & Risk Management Division requires support from Top Management and related Divisions for the implementation of a risk-aware culture at PT PID by mitigating risks according to plans and rules, and being involved together in periodic risk assessments.

Risk Appetite and Risk Tolerance of PT Pelita Indonesia Djaya

I. Background

In accordance with Minister of State-Owned Enterprises Regulation No. PER-2/MBU/03/2023, Article 67 paragraph (1)(b), the Company establishes its Risk Appetite, Risk Tolerance, and Risk Limits by taking into consideration its Risk Capacity.

The Risk Appetite Statement (RAS) assists the Company in making risk-informed decisions regarding resource allocation, management

pengendalian manajemen, dan potensi konsekuensi atau dampak terhadap bagian lain dalam organisasi, dan dapat mengurangi kejutan dan kerugian yang tidak terduga.

Dewan Komisaris dan Direksi PT. Pelita Indonesia Djaya (PT. PELNI Services) meningkatkan kesadaran risiko di seluruh lapisan organisasi, membangun ketahanan dan melakukan mitigasi risiko serta menjaga risiko yang tersisa (residual risk) pada tingkat yang dapat ditolerasi (tolerable level) sesuai PER-2/MBU/03/2023 dan Pedoman Manajemen Risiko berbasis ISO 31000:2018, serta berdasarkan pada ketentuan yang berlaku serta prinsip prinsip *Good Corporate Governance (GCG)*.

Selera risiko adalah tingkat risiko yang akan diterima Perusahaan dalam proses bisnis, dan rencana perlakuan risiko terhadap risiko tersebut. Hal ini mencakup pengambilan risiko strategi metriks yang dimiliki untuk melindungi terhadap ancaman tersebut.

Pemyataan selera risiko atau *Risk Appetite Statement (RAS)* menuliskan keputusan-keputusan tersebut secara tertulis dan mengaitkannya dengan tujuan bisnis Perusahaan yang lebih luas. Dimana RAS ini merupakah hal penting untuk manajemen risiko karena membantu menetapkan parameter dan prioritas untuk kebijakan, prosedur, dan pengendalian internal Perusahaan. (GRI 2-12, GRI 2-14, GRI 3-3 | ASEAN Corporate Governance Scorecard – Risk Governance and Internal Control | ESG: Governance)

II. Penerimaan Risiko Level Entitas / Korporat

Dalam mengelola risiko perusahaan, PT. Pelita Indonesia Djaya menetapkan nilai kapasitas risiko, selera risiko, toleransi risiko, dan batasan risiko seperti berikut:

a. Kapasitas Risiko
   Kapasitas risiko adalah maksimum nilai risiko yang dapat ditanggung Perusahaan berdasarkan modal, *net working capital*, likuiditas, total kemampuan pendanaan perusahaan, atau nilai batasan lainnya.
   Nilai Kapasitas Risiko PT. Pelita Indonesia

controls, and potential consequences or impacts on other areas of the organisation. It also contributes to reducing unexpected events and potential losses that may adversely affect the Company's performance and sustainability.

The Board of Commissioners and the Board of Directors of PT Pelita Indonesia Djaya (PELNI Services) are committed to enhancing risk awareness throughout all levels of the organisation, strengthening organisational resilience, implementing effective risk mitigation measures, and maintaining residual risks within tolerable levels. These efforts are carried out in accordance with PER-2/MBU/03/2023, the ISO 31000:2018-based Risk Management Guidelines, applicable regulations, and the principles of Good Corporate Governance (GCG).

Risk appetite represents the level of risk that the Company is willing to accept in pursuing its business objectives and conducting its business activities, together with the risk treatment strategies applied to manage such risks. It encompasses the Company's strategic approach to risk-taking and the measures established to protect the organisation from potential threats.
The Risk Appetite Statement (RAS) formally documents these decisions and aligns them with the Company's broader business objectives and strategic priorities. As such, the RAS constitutes a critical component of the Company's risk management framework, as it establishes the parameters and priorities for corporate policies, procedures, and internal controls, while providing guidance for decision-making across the organisation. (GRI 2-12, GRI 2-14, GRI 3-3 | ASEAN Corporate Governance Scorecard – Risk Governance and Internal Control | ESG: Governance)

II. Risk Acceptance at the Entity / Corporate Level

In managing corporate risks, PT Pelita Indonesia Djaya has established Risk Capacity, Risk Appetite, Risk Tolerance, and Risk Limits as follows:

a. Risk Capacity
Risk Capacity represents the maximum level of risk that the Company is able to absorb based on its capital, net working capital, liquidity position, overall funding capability, or other relevant financial thresholds.

Djaya yang ditetapkan adalah sebesar Rp224.000.000.000,-. Nilai tersebut merupakan hasil dari pembulatan perhitungan nilai *Net Working Capital (NWC)* Data RKAP Tahun 2025 yaitu selisih aset lancar (Rp315.535.000.000,-) dan liabilitas jangka pendek (Rp92.082.000.000,-).

b. Setera Risiko
Selera risiko adalah nilai Batasan risiko keselurnhan risiko yang bersedia diambil untuk mendapatkan hasil yang diharapkan. Nilai Selera Risiko PT. Pelita Indonesia Djaya berada pada besaran Rp33.600.000.000,-. Nilai tersebut berdasarkan eksposur risiko dari Rencana Kerja dan Anggaran Perusahaan (RKAP) 5 tahun terakhir yaitu sebesar 11,83%, namun berdasarkan pertimbangan dan justifikasi manajemen diambil 15% dengan sikap moderat.

c. Toleransi Risiko
Toleransi risiko adalah nilai batasan risiko yang bersedia diambil yang dapat ditoleransi dari nilai selera risiko. Manajemen menetapkan Toleransi Risiko sebesar 10% diatas selera risiko yaitu sebesar Rp36.960.000.000,-.

d. Batasan Risiko
Batasan risiko adalah nilai Batasan risiko yang akan didistribusikan dan menjadi acuan bagi unit pemilik risiko. PT. Pelita Indonesia Djaya menetapkan Nilai Batasan Risiko sebesar Rp22.400.000.000,- menggunakan nilai dampak eksposur seluruh risiko PT. Pelita Indonesia Djaya.

III. Metrik Strategi Risiko PELNI Services

Metrik Strategi Manajemen Risiko berdasarkan Peraturan Menteri Badan Usaha Milik Negara Republik Indonesia Nomor PER-2/MBU/03/2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifkan Badan Usaha Milik Negara dimana dalam rangka menciptakan dan melindungi nilai BUMN serta mendukung pertumbuhan bisnis BUMN yang berkelanjutan, Kementerian BUMN memiliki strategi risiko yang dituangkan dalam asersi selera risiko atau *Risk Appetite Statement "RAS"*.

Pernyataan Selera Risiko berfungsi sebagai kerangka strategis untuk menentukan tingkat risiko yang bersedia diterima Perusahaan dalam mengejar tujuannya, sekaligus

The Risk Capacity of PT Pelita Indonesia Djaya has been determined at IDR 224,000,000,000.
This amount is derived from the rounded calculation of the Company's Net Working Capital (NWC) based on the 2025 Corporate Work Plan and Budget (RKAP), representing the difference between current assets of IDR 315,535,000,000 and current liabilities of IDR 92,082,000,000.

b. Risk Appetite
Risk Appetite represents the overall level of risk that the Company is willing to accept in pursuit of its strategic objectives and expected returns.
PT Pelita Indonesia Djaya has established its Risk Appetite at IDR 33,600,000,000.
This amount is based on the Company's risk exposure as reflected in the Corporate Work Plan and Budget (RKAP) over the past five years, which averaged 11.83%. However, based on management's assessment and professional judgement, the Risk Appetite has been set at 15%, reflecting a moderate risk posture.

c. Risk Tolerance
Risk Tolerance represents the acceptable level of deviation above the approved Risk Appetite that the Company is prepared to tolerate.
Management has established the Company's Risk Tolerance at 10% above the Risk Appetite, equivalent to IDR 36,960,000,000.

d. Risk Limit
Risk Limit represents the maximum risk threshold allocated to and used as a reference by risk owners in managing risks within their respective areas of responsibility.
PT Pelita Indonesia Djaya has established a Risk Limit of IDR 22,400,000,000, based on the impact exposure value of the Company's overall risk portfolio.

III. PELNI Services Risk Strategy Metrics

The Company's Risk Management Strategy Metrics are developed with reference to Minister of State-Owned Enterprises Regulation of the Republic of Indonesia No. PER-2/MBU/03/2023 concerning Governance Guidelines and Significant Corporate Activities of State-Owned Enterprises.
In order to create and protect enterprise value while supporting sustainable business growth, the Ministry of State-Owned Enterprises has established a risk governance approach that is reflected in the Risk Appetite Statement (RAS).

The Risk Appetite Statement serves as a strategic framework for determining the level of risk that the Company is willing to accept in pursuing

memastikan bahwa aktivitas pengambilan risiko tetap selaras dengan kapasitas Perusahaan, prinsip tata kelola, dan tujuan keberlanjutan jangka panjang. *(GRI 2-12, GRI 2-14, GRI 3-3 | ASEAN Corporate Governance Scorecard – Risk Governance and Internal Control | ESG: Governance)*

its objectives, while ensuring that risk-taking activities remain aligned with the Company's capacity, governance principles, and long-term sustainability goals. (GRI 2-12, GRI 2-14, GRI 3-3 | ASEAN Corporate Governance Scorecard – Risk Governance and Internal Control | ESG: Governance)

Tabel Sikap terhadaap Pernyataan Selera Risiko /
Table of Attitudes towards Risk Appetite Statements

KATEGORI RISIKO T2 & T3 KBUMN / *Risk Category T2 & T3 KBUMN*	PERNYATAAN SELERA RISIKO / *Risk Appetite Statement*	SIKAP TERHADAP RISIKO / *Attitude Towards Risk*
Risiko Industri Umum - Keuangan / *General Industry Risk - Financial* Risiko Industri Umum - Sosial & Lingkungan / *General Industry Risk - Social & Environmental*	Direksi PT. Pelita Indonesia Djaya tidak memberikan ruang pelanggaran terhadap peraturan perundang-undangan, termasuk perusakan terhadap lingkungan. / *The Board of Directors of PT. Pelita Indonesia Djaya does not condone violations of laws and regulations, including environmental damage.*	Tidak Toleran / *Intolerant*
Risiko Industri Umum -Reputasi & Kepatuhan / *General Industry Risk - Reputation & Compliance*	Direksi PT. Pelita Indonesia Djaya menjalankan bisnis dengan menerapkan Tata Kelola Perusahaan yang baik dan manajemen risiko yang terintegrasi, melengkapi, dan menjalankan organ pengelola risiko secara aktif dan bijaksana serta menjunjung tinggi *core value* AKHLAK. / *The Board of Directors of PT. Pelita Indonesia Djaya conducts its business by implementing good corporate governance and integrated, complementary risk management, and actively and prudently operates its risk management organs, while upholding the core values of AKHLAK.*	Tidak Toleran / *Intolerant*
Risiko Industri Umum - Keuangan / *General Industry Risk - Financial*	Direksi PT. Pelita Indonesia Djaya memenuhi kewajiban keuangan dan mempertahankan struktur keuangan yang sehat dan menjaga keberlangsungan usaha secara berkesinambungan. / *The Board of Directors of PT. Pelita Indonesia Djaya fulfills its financial obligations, maintains a healthy financial structure, and ensures business continuity.*	Konservatif / *Conservative*
Risiko Industri Umum - Operasional / *General Industry Risk - Operational*	Direksi PT. Pelita Indonesia Djaya berfokus menjalankan kegiatan bisnis utamanya secara tepat waktu, tepat sasaran, dan menjalankan dengan itikad baik. / *The Board of Directors of PT. Pelita Indonesia Djaya focuses on executing its core business activities in a timely manner, on target, and in good faith.*	Konservatif / *Conservative*
Risiko Industri Umum - Pasar & Makroekonomi / *General Industry Risk - Market & Macroeconomic*	Direksi PT. Pelita Indonesia Djaya melakukan optimalisasi pengelolaan volatilitas pasar dan makroekonomi dengan menerima konsekuensi beban secara terukur. / *The Board of Directors of PT. Pelita Indonesia Djaya optimizes the management of market and macroeconomic volatility, accepting the consequences of these costs in a measured manner.*	Moderat / *Moderate*
Risiko Industri Umum - Proyek / *General Industry Risk - Project*	Direksi PT. Pelita Indonesia Djaya secara aktif dan dengan mempertimbangkan kalkulasi risiko yang matang untuk menciptakan nilai melalui inovasi model bisnis, eksplorasi, dan pengembangan, optimalisasi penataan portofolio, dan pertumbuhan anorganik yang menerima konsekuensi peningkatan penambahan biaya modal (CAPEX) dengan risiko yang wajar dan terukur serta sepadan dengan kembalian investasi. / *The Board of Directors of PT. Pelita Indonesia Djaya actively and carefully considers risk calculations to create value through business model innovation, exploration and development, portfolio optimization, and inorganic growth, accepting the consequences of increased capital expenditures (CAPEX) with reasonable and measurable risks commensurate with investment returns.*	Strategis / *Strategic*

*) Keterangan:
   a. Tidak Toleran:
      1. Sangat berhati-hati dalam mengambil risiko dan lebih memilih menjaga stabilitas dan konsistensi dalam operasi bisnis.
      2. Keputusan bisnis didasarkan pada pemeliharaan modal.
   b. Konservatif:
      1. Berhati-hati dalam mengambil risiko, dengan memilih beberapa risiko yang terkendali tetapi tetap memprioritaskan kestabilan usaha.
      2. Keputusan bisnis didasarkan pada upaya untuk melindungi nilai dari risiko besar yang tidak terduga termasuk didalamnya menghindari paparan terhadap fluktuasi pasar yang signifikan serta dapat menanggung beban yang kecil
   c. Moderat:
      1. Bersedia mengambil risiko dalam batas tertentu untuk mencapai pertumbuhan dan keuntungan, tetapi tetap memperhatikan perlindungan terhadap kerugian besar.
      2. Keputusan bisnis mempertimbangkan peluang pertumbuhan dan dampak risiko secara bersamaan dan dapat menanggung beban yang sedang
   d. Strategis:
      1. Secara aktif menerapkan strategi yang melibatkan pengelolaan risiko sebagai bagian integral dari rencana bisnis, mengambil risiko lebih tinggi dalam rangka mencapai pertumbuhan dan inovasi yang lebih besar.
      2. Keputusan bisnis didasarkan pada analisis risiko dan potensi pengembalian investasi jangka panjang serta dapat menanggung beban yang besar.

Demikian pernyataan ini disusun dan disesuaikan dengan PER-2/MBU/03/2023, agar dapat menjadi acuan untuk mengelola risiko pada PT. Pelita Indonesia Djaya dengan tujuan menciptakan dan melindungi nilai.

KEBIJAKAN MANJEMEN RISIKO

Matriks Analisis Risiko berisikan angka besaran yang merupakan pencerminan antara dampak risiko negatif dan risiko positif. Besaran angka ditentukan berdasarkan kombinasi tingkat kemungkinan dan tingkat dampak. Dimana besaran risiko/peluang mempunyai skala 1 hingga 25 yang dapat dilihat seperti gambar dibawah ini:

*) *Notes:*
   a. Risk-Averse
      1. The Company adopts a highly cautious approach to risk-taking and prioritises the stability of its business operations.
      2. Business decisions are primarily based on capital preservation considerations.
   b. Conservative
      1. The Company exercises caution in taking risks, accepting only selected and well-controlled risks while continuing to prioritise business stability.
      2. Business decisions are based on protecting corporate value from significant unforeseen risks, including avoiding exposure to substantial market fluctuations, while maintaining the capacity to absorb a limited level of loss.
   c. Moderate
      1. The Company is willing to accept a reasonable level of risk in pursuit of growth and profitability, while maintaining adequate safeguards against significant losses.
      2. Business decisions take into account both growth opportunities and risk impacts, and the Company is able to tolerate a moderate level of loss exposure.
   d. Strategic
      1. The Company actively adopts strategies that integrate risk management into its business planning process, accepting higher levels of risk in pursuit of greater growth and innovation opportunities.
      2. Business decisions are based on risk analysis and long-term investment return considerations, and the Company is able to tolerate a higher level of loss exposure.

This statement has been prepared in accordance with Minister of State-Owned Enterprises Regulation No. PER-2/MBU/03/2023 and is intended to serve as a reference framework for managing risks at PT Pelita Indonesia Djaya with the objective of creating and protecting corporate value.

Risk Management Policy

The Risk Analysis Matrix contains quantitative risk ratings that reflect both potential adverse impacts (downside risks) and potential positive outcomes (opportunities). The risk score is determined based on the combination of the likelihood level and the impact level. Risk and opportunity ratings are measured on a scale of 1 to 25, as illustrated in the matrix below:

Matriks Analisis Risiko / *Inherent Risk*

KEMUNGKINAN / *Possibility*						
Hampir Pasti Terjadi / *Almost Certainly Happens*	5	Low to Moderate 7	Moderate 12	Moderate to High 17	High 22	High 25
Sangat Mungkin Terjadi / *Very Likely To Happen*	4	Low 4	Low to Moderate 9	Moderate 14	Moderate to High 19	High 24
Bisa Terjadi / *It Could Happen*	3	Low 3	Low to Moderate 8	Moderate 13	Moderate to High 18	High 23
Jarang Terjadi / *Rarely happening*	2	Low 2	Low to Moderate 6	Low to Moderate 11	Moderate to High 16	High 21
Sangat Jarang Terjadi / *Very Rare*	1	Low 1	Low 5	Low to Moderate 10	Moderate 15	High 20
		1	2	3	4	5
		Sangat Rendah / *Very Low*	Rendah / *Low*	Moderat / *Moderate*	Tinggi / *High*	Sangat Tinggi / *Very High*

DAMPAK / *Effect*

Matriks Analisis Peluang / *Risk Analysis Matrix*

KEMUNGKINAN / *Possibility*						
Hampir Pasti Terjadi / *Almost Certainly Happens*	5	Low to Moderate 7	Moderate 12	Moderate to High 17	High 22	High 25
Sangat Mungkin Terjadi / *Very Likely To Happen*	4	Low 4	Low to Moderate 9	Moderate 14	Moderate to High 19	High 24
Bisa Terjadi / *It Could Happen*	3	Low 3	Low to Moderate 8	Moderate 13	Moderate to High 18	High 23
Jarang Terjadi / *Rarely happening*	2	Low 2	Low to Moderate 6	Low to Moderate 11	Moderate to High 16	High 21
Sangat Jarang *Terjadi / Very Rare*	1	Low 1	Low 5	Low to Moderate 10	Moderate 15	High 20
		1	2	3	4	5
		Sangat Rendah / Very Low	Rendah / Low	Moderat / Moderate	Tinggi / High	Sangat Tinggi / Very High

DAMPAK / *Effect*

Level risiko/peluang ditentukan oleh besaran risiko/peluang didalam rentang angka. PT PID menetapkan ada 5 level risiko yang disajikan pada tabel berikut:

The risk/opportunity level is determined by the magnitude of the risk/opportunity within a numerical range. PT PID has established five risk levels, as presented in the following table:

Hubungan Level Risiko, Limit, dan Mitigasi /
Relationship between Risk Level, Limit, and Mitigation

BESARAN RISIKO / *Magnitude of Risk*	LEVEL RISIKO / *Risk Level*	AMBANG BATAS / *Threshold*	MITIGASI RISIKO / *Risk Mitigation*
1 - 5	***Low***	***Risk Limit***	• Memastikan pengendalian risiko / *Ensure risk control* • Pemantauan risiko oleh *risk owner* / *Risk monitoring by risk owner*
6 - 11	***Low to Moderate***	***Risk Appetite***	• Risiko tidak dapat diterima namun perlu perlakuan pengendalian hanya dilakukan jika manfaat lebih besar dari biayanya / *Risk is unacceptable but requires control treatment only if the benefits outweigh the costs* • Dilaksanakan oleh level Manajer / *Implemented by the Manager level*
12 - 15	***Moderate***	***Risk Tolerance***	• Perlu adanya reviu dan perlu perhatian pengendalian terutama tindakan preventif / *Need for review and attention to control, especially preventive actions* • Evaluasi efektifitas pengelolaan risiko / *Evaluation of risk management effectiveness* • Tindakan mitigasi yang efektif / *Effective mitigation actions* • Dilaksanakan oleh level Vice President / *Implemented by the Vice President level*
16 - 19	***Moderate to High***	***Risk Capacity***	• Risiko tidak dapat diterima, namun perlu pengelolaan risiko secara aktif / *Risk is unacceptable, but requires active risk management* • Perlu tindakan mitigasi baik preventif dan responsive / *Need for preventive and responsive mitigation actions* • Dilaksanakan oleh level Direktur Risk Owner / *Implemented by the Risk Owner Director level*
20 - 25	***High***	***Risk Capacity***	• Segera tindakan mitigasi secara aktif, cepat, dan efektif / Immediately take active, fast, and effective mitigation actions • Dilaksanakan oleh level Board of Directors / Implemented by the Board of Directors level

PT PID juga menetapkan ada 5 level peluang yang disajikan pada tabel berikut:

PT PID also determined that there are 5 levels of opportunity which are presented in the following table:

Hubungan Level Peluang, Limit, dan Eksploitasi /
Relationship between Opportunity Level, Limit, and Exploitation

BESARAN PELUANG / *Magnitude of Opportunity*	LEVEL PELUANG / *Opportunity Level*	LIMIT / *Limit*	EKSPLOITASI PELUANG / *Exploit Opportunities*
1 - 5	*Low*	*Risk Limit*	Risk owner mempertahankan dan mengendalikan eksploitasi peningkatan risiko untuk perlakuan risiko kedepan. / *Risk owner maintains and controls the exploitation of increased risk for future risk treatment.*
6 - 11	*Low to Moderate*	*Risk Appetite*	Risk owner mengusulkan kepada *Board of Directors* untuk keputusan kelanjutan ekspolitasi (pemanfaataan) peluang berdasarkan hasil kajian yang komprehensif. / *Risk owner proposes to the Board of Directors for a decision on continued exploitation (utilization) of opportunities based on the results of a comprehensive study.*
12 - 15	*Moderate*	*Risk Tolerance*	• Dipertimbangkan untuk melakukan tindakan eksploitasi (pemanfaatan) berdasarkan kajian yang komprehensif. / *Considered to take exploitation (utilization) actions based on a comprehensive study* • Perlu dilakukan tindakan strategis lainnya untuk meningkatkan peluang. / *Other strategic actions need to be taken to increase opportunities.* • PersetujuanolehDirektur RiskOwner. / *Approval by the Risk Owner Director.*
16 - 19	*Moderate to High*	*Risk Capacity*	• Diputuskan melakukan tindakan eksploitasi (pemanfaatan) secara aktif berdasarkan kajian yang komprehensif / *It is decided to take active exploitation (utilization) actions based on a comprehensive study* • Persetujuan oleh *Board of Directors*. / *Approval by the Board of Directors.*
20 - 25	*High*	*Risk Capacity*	• Diputuskan melakukan tindakan eksploitasi (pemanfaatan) secara aktif, cepat, dan efektif. / *It is decided to take exploitation (utilization) actions actively, quickly, and effectively* • Persetujuan oleh *Board of Directors* dan sesuai ketentuan yang berlaku. / *Approval by the Board of Directors and in accordance with applicable provisions.*

Kriteria Kemungkinan & Kriteria Dampak

Kriteria Kemungkinan

PARAMETER / *Parameter*	SKALA / *Scale*				
	1 Sangat Jarang Terjadi / *Very Rare*	2 Jarang Terjadi / *Rarely happening*	3 Bisa Terjadi / *It Could Happen*	4 Sangat Mungkin Terjadi / *It's Very Possible*	5 Hampir Pasti Terjadi / *Almost Certain to Happen*
Kemungkinan Terjadi / *Probability of Occurrence*	Risiko mungkin terjadi sangat jarang, paling banyak satu kali dalam setahun / *The risk may occur very rarely, at most once a year.*	Risiko mungkin terjadi hanya sekali dalam 6 bulan / *The risk may occur only once every 6 months.*	Risiko pernah terjadi namun tidak sering, sekali dalam 4 bulan / *The risk has occurred but not frequently, once every 4 months.*	Risiko pernah terjadi sekali dalam 2 bulan / *The risk has occurred once in 2 months.*	Risiko pernah terjadi sekali dalam 1 bulan / *The risk has occurred once in a month.*
Persentase / *Percentage*	Probabilitas kejadian Risiko dibawah 20% / *The probability of occurrence of the risk is below 20%.*	Probabilitas kejadian Risiko dari 20% sampai dengan 40% / *The probability of the risk occurring is 20% to 40%.*	Probabilitas kejadian Risiko antara 40% sampai dengan 60% / *The probability of the risk occurring is between 40% and 60%.*	Probabilitas kejadian Risiko antara 60% sampai dengan 80% / *The probability of the risk occurring is between 60% and 80%.*	Probabilitas kejadian Risiko antara 80% sampai dengan 100% / *The probability of the risk occurring is between 80% and 100%.*

Kriteria Dampak Kuantitatif

KATEGORI / PARAMETER RISIKO *Risk Categories / Parameters*	SANGAT RENDAH / *Very Low*	RENDAH / *Low*	MODERAT / *Moderate*	TINGGI / *High*	SANGAT TINGGI / *Very High*
	1	2	3	4	5
FINANSIAL / *Financial*	Kerusakan / Kerugian / Penurunan x ≤ 20% dari Batasan Risiko / *Damage / Loss / Decrease x ≤ 20% of Risk Limit*	Kerusakan / Kerugian / Penurunan 20% < x ≤ 40% dari Batasan Risiko / *Damage / Loss / Decrease 20% < x ≤ 40% of Risk Limit*	Kerusakan / Kerugian / Penurunan 40% < x ≤ 65% dari Batasan Risiko / *Damage / Loss / Decrease 40% < x ≤ 65% of Risk Limit*	Kerusakan / Kerugian / Penurunan 65% < x ≤ 85% dari Batasan Risiko / *Damage / Loss / Decrease 65% < x ≤ 85% of Risk Limit*	Kerusakan / Kerugian / Penurunan x > 85% dari Batasan Risiko / *Damage / Loss / Decrease x > 85% of Risk Limit*
	x ≤ 4.480.000.000	4.480.000.000 < x ≤ 8.960.000.000	8.960.000.000 < x ≤ 14.560.000.000	14.560.000.000 < x ≤ 19.040.000.000	x > 19.040.000.000
KREDIT MODAL KERJA / *Working Capital Loans*	x < 20 Milyar / *x < 20 Billion*	20 Milyar < x ≤ 30 Milyar / *20 Billion < x ≤ 30 Billion*	30 Milyar < x ≤ 40 Milyar / *20 Billion < x ≤ 30 Billion*	40 Milyar < x ≤ 50 Milyar / *40 Billion < x ≤ 50 Billion*	> 50 Milyar / *> 50 Billion*
FRAUD / *Fraud*	x < 1 Juta / *x < 1 Million*	1 Juta < x ≤ 5 Juta / *1 Million < x ≤ 5 Million*	5 Juta < x ≤ 25 Juta / *5 Million < x ≤ 25 Million*	25 Juta < x ≤ 50 Juta / *25 Million < x ≤ 50 Million*	> 50 Juta / *> 50 Million*
KINERJA / *Performance*	Tidak ada penurunan kinerja / *No performance degradation*	Penurunan kinerja 10% / *10% performance decrease*	Penurunan kinerja 10-25% / *10-25% performance decrease*	Penurunan kinerja 25-50% / *25-50% performance decrease*	Penurunan kinerja > 50% / *> 50% performance decrease*
PROGRAM STRATEGIS / *Strategic Programs*					

Kriteria Dampak Kuantitatif

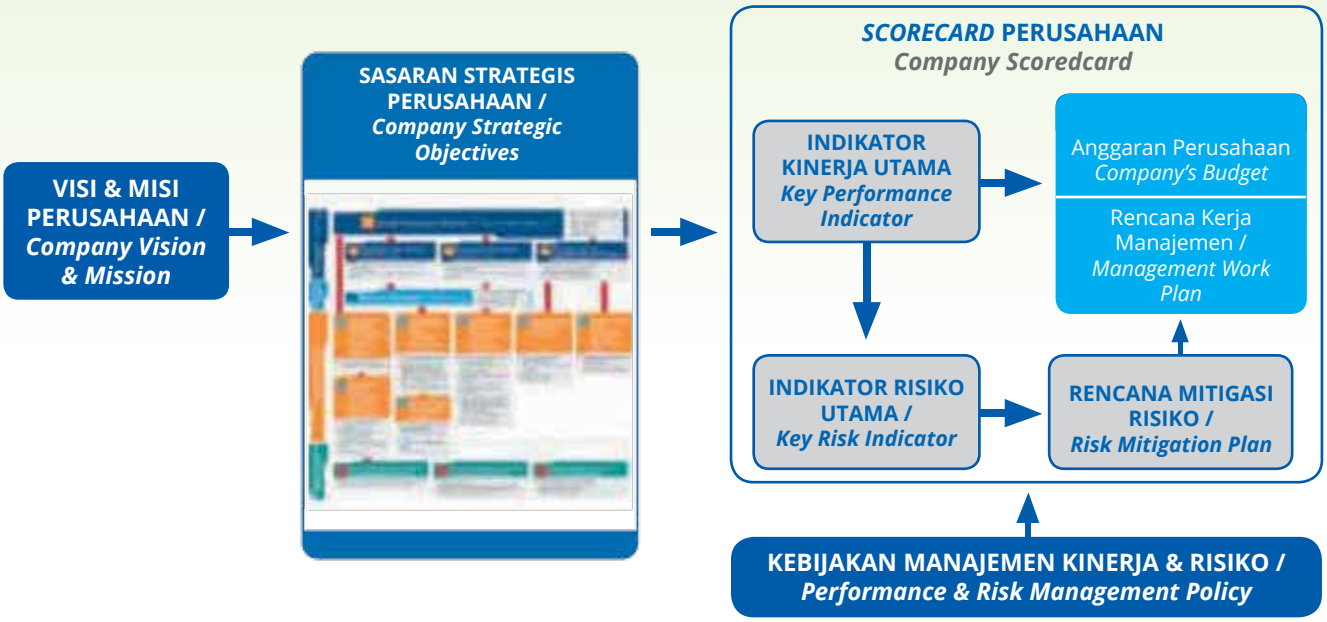
KATEGORI / PARAMETER RISIKO *Risk Categories / Parameters*	SANGAT RENDAH / *Very Low* 1	RENDAH / *Low* 2	MODERAT / *Moderate* 3	TINGGI / *High* 4	SANGAT TINGGI / *Very High* 5
RISIKO STRATEGIS / *Strategic Risk*					
Dampak keterlambatan pencapaian program strategis / *The impact of delays in achieving strategic programs*	Minimal 1 parameter target strategis yang harus selesai pada tahun ini tertunda kurang dari 1 bulan / *At least 1 strategic target parameter that must be completed this year is delayed by less than 1 month*	Minimal 1 parameter tujuan strategis yang harus selesai pada tahun ini tertunda antara 2 - 3 bulan / *At least 1 strategic objective parameter that must be completed this year is delayed between by 2 - 3 months*	Minimal 1 parameter tujuan strategis yang harus selesai pada tahun ini tertunda antara 3 - 6 bulan / *At least 1 strategic objective parameter that must be completed this year is delayed between by 3 - 6 months*	Minimal 1 parameter tujuan strategis yang harus selesai pada tahun ini tertunda antara 6 - 9 bulan / *At least 1 strategic objective parameter that must be completed this year is delayed between by 6 - 9 months*	Minimal 1 parameter tujuan yang harus selesai pada tahun ini tertunda lebih dari 9 bulan / *At least 1 target parameter that must be completed this year is delayed for more than 9 months*
RISIKO HUKUM / *Legal Risk*					
Pelanggaran Hukum / *Violation of the Law*	Tidak ada somasi / Tuntutan Hukum / *No summons / legal demands*	Perusahaan mendapat Somasi / *The company received a warning letter*	Perusahaan mendapat tuntutan hukum • Perusahaan mendapat surat peringatan pertama • Adanya biaya ganti rugi *The company received a lawsuit* *• The company received a first warning letter* *• Compensation costs were incurred*	Perusahaan diputuskan kalah di pengadilan tingkat pertama • Perusahaan mendapat surat peringatan kedua • Adanya biaya ganti rugi *The company was declared the loser in the first instance court.* *• The company received a second warning letter* *• Compensation costs were incurred*	Perusahaan diputuskan kalah di pengadilan tingkat selanjutnyai / *The company was declared the loser at the next level of court.*
RISIKO KEPATUHAN / *Compliance Risk*					
Pelanggaran Hukum / *Violation of the Law*	Teguran informal / verbal. *Informal / verbal reprimand.*	Diminta bertemu dengan pihak Regulator (misalkan OJK, Bank Indonesia, IDX, Kementerian terkait, Dirjen Pajak, dan lain-lain) / *Requested to meet with Regulators (e.g. OJK, Bank Indonesia, IDX, relevant Ministries, Director General of Taxes, etc.)*	Peringatan tertulis / formal, terkena denda./ *Written/formal warning, subject to fine.*	Regulator memberlakukan pembatasan dan / atau pembekuan terhadap aktivitas operasional / produk / jasa tertentu. /*Regulators impose restrictions and/or freezes on certain operational activities/products/services.*	Regulator memberlakukan sanksi signifikan (misalkan delisting saham, tidak diperkenankan mengikuti kliring, menarik produk yang beredar, dan lain-lain) / *Regulators impose significant sanctions (e.g. delisting shares, not being allowed to participate in clearing, withdrawing products in circulation, etc.)*
RISIKO REPUTISI / *Reputation Risk*					
Layanan / *Service*	Tidak memiliki dampak terhadap kualitas pelayanan Turunnya Index Customer Loyalty kurang dari 0.05 poinl / *No impact on service quality* *Customer Loyalty Index decline of less than 0.05 points*	Menurunnya kualitas pelayanan Terdapat komplain sebanyak < 10% dari total konsumen Turunnya Index Customer Loyalty antara 0.05 – 0.1 poin./ *Declining service quality* *Complaints from less than 10% of total customers* *Customer Loyalty Index declines by 0.05 to 0.1 points*	Menurunnya kualitas pelayanan Terdapat komplain sebanyak 25% dari total konsumen Turunnya Index Customer Loyalty antara 0.1 – 0.15 poin./ *Declining service quality* *Complaints reached 25% of total customers* *Customer Loyalty Index decreased by 0.1–0.15 points*	Menurunnya kualitas pelayanan yang membutuhkan perhatian khusus oleh Direktur bersangkutan Terdapat komplain sebanyak 25-50% dari total konsumen / *Decreased service quality requiring special attention from the relevant Director* *Complaints from 25-50% of total consumers*	Menurunnya kualitas pelayanan yang membutuhkan perhatian khusus oleh Direktur bersangkutan Terdapat komplain sebanyak > 50% dari total konsumen / *Decreased service quality requiring special attention from the relevant Director* *There are complaints from >50% of total consumers*
Keluhan pelanggan / nasabah / pembeli / supplier / *Customer / client / buyer / supplier complaints*	Keluhan yang terisolasi dan dapat ditangani dalam 1 hari kerja / *Isolated complaints can be handled within 1 business day*	Keluhan yang terisolasi dan dapat diselesaikan dalam 3 hari kerja dan masih berada dalam kewenangan Manajer./ *Isolated complaints that can be resolved within 3 working days and are still within the authority of the Manager*	Keluhan yang menyebar ke skala sektoral dan / atau diajukan secara kolektif yang dapat diselesaikan dalam waktu 7 hari kerja dan masih berada dalam kewenangan Vice President./ *Complaints that spread to a sectoral scale and/or are submitted collectively can be resolved within 7 working days and are still within the authority of the Vice President.*	Keluhan yang menyebar ke skala nasional dan / atau diajukan secara kolektif yang dapat diselesaikan dalam waktu 10 hari kerja dan / atau memerlukan penanganan kewenangan Direks / *Complaints that spread on a national scale and/or are submitted collectively which can be resolved within 10 working days and/or require handling by the authority of the Board of Directors.*	Keluhan yang menyebar ke skala nasional / internasional dan / atau diajukan secara kolektif yang diselesaikan melebihi 10 hari kerja dan / atau memerlukan penanganan / *Complaints that spread to a national/ international scale and/or are submitted collectively which are resolved within more than 10 working days and/or require handling.*

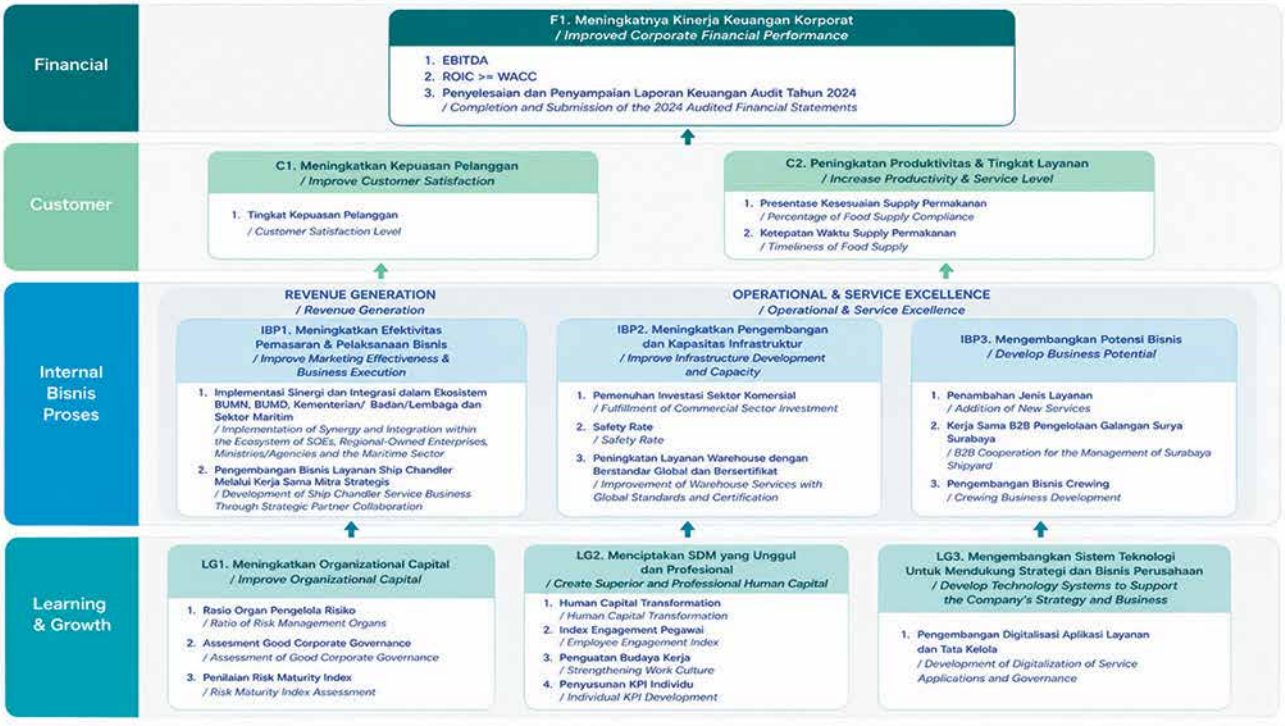
KATEGORI / PARAMETER RISIKO *Risk Categories / Parameters*	SANGAT RENDAH / *Very Low*	RENDAH / *Low*	MODERAT / *Moderate*	TINGGI / *High*	SANGAT TINGGI / *Very High*
	1	2	3	4	5
Pemberitaan negatif di media / *Negative coverage in the medias*	Publikasi negatif yg terisolasi di wilayah sektoral melalui media konvensional (misalkan Radio lokal, TV lokal, Surat Kabar daerah) / *Negative publication isolated in a sectoral area through conventional media (e.g. local radio, local TV, regional newspapers)*	Publikasi negatif yang lintas sektoral / wilayah / provinsi namun masih tersebar media konvensional. / *Negative publications that cross sectors / regions / provinces but are still spread by conventional media.*	Publikasi negatif skala nasional yang tersebar di media konvensional / *National scale negative publication spread in conventional media*	Publikasi negatif mencapai skala nasional yang tersebar di sosial media dan / atau memerlukan penanganan kewenangan Kantor Pusat / *Negative publication reaches a national scale, spread on social media and/or requires handling by the Head Office's authority.*	Publikasi negatif mencapai skala internasional yang tersebar di sosial media dan / atau memerlukan penanganan kewenangan Kantor Pusat / *Negative publicity reaches an international scale, spread on social media and/or requires handling by the Head Office's authority.*
	Penurunan pangsa pasar sampai dengan 5% / *Market share decline of up to 5%*	Penurunan pangsa pasar antara 5% sampai dengan 10% / *Market share decline between 5% to 10%*	Penurunan pangsa pasar antara 10% sampai dengan 15% / *Market share decline between 10% to 15%*	Penurunan pangsa pasar antara 15% sampai dengan 20% / *Market share decline between 15% to 20%*	Penurunan pangsa pasar lebih dari 20% / *Market share decline of more than 20%*
RISIKO SUMBER DAYA MANUSIA / *Human Resource Risk*					
Employee Engagement / *Employee Engagement*	Tidak memiliki dampak terhadap kualitas pelayanan Turunnya Index Keterikatan Pegawai kurang dari 0.05 poin / *No impact on service quality* *Employee Engagement Index declines by less than 0.05 points*	Menurunnya kualitas pelayanan Terdapat komplain sebanyak < 10% dari total konsumen Turunnya Index Keterikatan Pegawai antara 0.05 – 0.1 poin / *Declining service quality* *Complaints amounted to less than 10% of total customers* *Employee Engagement Index decreased by 0.05 to 0.1 points*	Menurunnya kualitas pelayanan Terdapat komplain sebanyak 25% dari total konsumen Turunnya Index Keterikatan Pegawai antara 0.1 – 0.15 poin / *Declining service quality* *Complaints reached 25% of total customers* *Employee Engagement Index decreased by 0.1–0.15 points*	Menurunnya kualitas pelayanan Terdapat komplain sebanyak 25-50% dari total konsumen Turunnya Index Keterikatan Pegawai antara 0.15 – 0.2 poin / *Declining service quality* *Complaints reached 25-50% of total customers* *Employee Engagement Index decreased by 0.15-0.2 points.*	Menurunnya kualitas pelayanan Terdapat komplain sebanyak > 50% dari total konsumen Turunnya Index Keterikatan Pegawai lebih dari 0.2 poin / *Declining service quality* *Complaints from more than 50% of total customers* *Employee Engagement Index declines by more than 0.2 points*
Keluhan Karyawan / *Employee Complaints*	Terdapat keluhan karyawan yang disalurkan sampai tingkat manajer namun dapat diselesaikan oleh Manajer / *There are employee complaints that are channeled to the manager level but can be resolved by the Manager.*	Terdapat keluhan karyawan yang perlu diselesaikan oleh Vice President / *There are employee complaints that need to be resolved by the Vice President*	Terdapat keluhan yang disalurkan mencapai tingkat sektoral / wilayah / provinsi. / *There are complaints that are channeled to the sectoral / regional / provincial level.*	Unjuk rasa karyawan yang mengganggu aktivitas perusahaan dan / atau disertai terjadinya cedera serius / cacat permanen / *Employee demonstrations that disrupt company activities and/or result in serious injury/permanent disability*	Demonstrasi terkoordinasi, terjadinya kematian karyawan saat kerja / *Coordinated demonstrations, employee deaths at work*
Turn over karyawan bertalenta *(regretted turnover)* / *Turnover of talented employees (regretted turnover)*	*Turn over* pegawai bertalenta kurang dari 1% setahun / *Talented employee turnover is less than 1% a year*	*Turn over* pegawai bertalenta dari 1% sampai dengan 5% setahun / *Talented employee turnover from 1% to 5% per year*	*Turn over* pegawai bertalenta antara 5% sampai dengan 10% setahun / *Talented employee turnover is between 5% and 10% per year*	*Turn over* pegawai bertalenta antara 10% sampai dengan 15% setahun / *Talented employee turnover is between 10% and 15% per year*	*Turn over* pegawai bertalenta >15% setahun / *Talented employee turnover >15% per year*
RISIKO SISTEM INFRASTRUKTUR TEKNOLOGI DAN KEAMANAN SIBER / *Technology Infrastructure System Risks And Cybersecurity*					
Gangguan aplikasi infrastruktur pendukung / *Supporting infrastructure application disruption*	Aplikasi & Infrastruktur pendukung yang kurang penting tidak berfungsi selama 1 hari / *Less critical applications & supporting infrastructure are down for 1 day*	Aplikasi dan Infrastruktur pendukung yang kurang penting tidak berfungsi selama lebih dari 1 hari sd 3 hari / *Less important applications and supporting infrastructure are not working for more than 1 day to 3 days*	Infrastruktur vital yang penting tidak berfungsi selama < 1 jam (misalkan Listrik, air, jaringan komunikasi & *online system*) / *Vital infrastructure that is important is not functioning for < 1 hour (e.g. electricity, water, communication network & online system)*	Infrastruktur vital yang penting tidak berfungsi selama 2 s/d 6 jam (misalkan Listrik, air, jaringan komunikasi & *online system*) / *Vital infrastructure is not functioning for 2 to 6 hours (e.g. electricity, water, communication networks & online systems)*	Infrastruktur vital yang penting tidak berfungsi selama lebih dari 6 jam (misalkan Listrik, air, jaringan komunikasi & *online system*) / *Vital infrastructure is not functioning for more than 6 hours (e.g. electricity, water, communication network & online system)*
Serangan siber / *Cyber attack*	Jumlah rata-rata serangan siber per minggu di bawah 50 kali / *The average number of cyber attacks per week is under 50 times*	Jumlah rata-rata serangan siber per minggu 50-99 kali / *The average number of cyber attacks per week is 50-99 times*	Jumlah rata-rata serangan siber per minggu 100-199 kali / *The average number of cyber attacks per week is 100-199 times*	Jumlah rata-rata serangan siber per minggu 200-500 kali / *The average number of cyber attacks per week is 200-500 times*	Jumlah rata-rata serangan siber per minggu 500 kali/ *The average number of cyber attacks per week is 500 times*
Penurunan hasil penilaian *platform security* / *Decreased security platform assessment results*	x > 90%	90% ≥ x > 80%	80% ≥ x > 70%	70% ≥ x > 60%	x ≤ 60%

Kriteria Dampak Kuantitatif

KATEGORI / PARAMETER RISIKO *Risk Categories / Parameters*	SANGAT RENDAH / *Very Low*	RENDAH / *Low*	MODERAT / *Moderate*	TINGGI / *High*	SANGAT TINGGI / *Very High*
	1	2	3	4	5
RISIKO OPERASIONAL / *Operational Risk*					
Keterlambatan Penyelesaian Proyek / *Delay in Project Completion*	Proyek mengalami keterlambatan penyelesaian 1 s/d 7 hari kerja melebihi tenggat waktu yang diatur dalam kontrak. / *The project experienced a delay in completion of 1 to 7 working days exceeding the deadline stipulated in the contract.*	Proyek mengalami keterlambatan penyelesaian 8 s/d 14 hari melebihi tenggat waktu yang diatur dalam kontrak. / *The project experienced a completion delay of 8 to 14 days exceeding the deadline stipulated in the contract.*	Proyek mengalami keterlambatan penyelesaian 15 s/d 24 hari melebihi tenggat waktu yang diatur dalam kontrak. / *The project experienced a completion delay of 15 to 24 days exceeding the deadline stipulated in the contract.*	Proyek mengalami keterlambatan penyelesaian 25 s/d 30 hari kerja melebihi tenggat waktu yang diatur dalam kontrak. / *The project experienced a completion delay of 25 to 30 working days exceeding the deadline stipulated in the contract.*	Proyek mengalami keterlambatan penyelesaian lebih dari 30 hari kerja melebihi tenggat waktu yang diatur dalam kontrak. / *The project experienced a delay in completion of more than 30 working days beyond the deadline stipulated in the contract.*
Pembatalan Voyage Kapal P.T. Pelni (Persero) / *Cancellation of P.T. Pelni (Persero) Ship Voyage*	x < 5 Voyage	5 Voyage < x ≤ 15 Voyage	15 Voyage < x ≤ 20 Voyage	20 Voyage < x ≤ 30 Voyage	x > 30 Voyage
RISIKO HEALTH, SAFETY, SECURITY, AND ENVIRONMENTAL (HSSE) DAN SOSIAL / *Health, Safety, Security, And Environmental (Hsse) and Social Risks*					
Fatality	Kasus Pertolongan Pertama / *First Aid Cases* Tidak berpengaruh pada Kinerja Kerja / *Have No Impact on Work Performance*	Kasus Perawatan Medis / *Medical Treatment Cases* Efek kesehatan minor dan reversibel (tanpa rawat inap) / *Minor and reversible health effects (no hospitalization)*	Cacat tidak tetap / Ketidakhadiran kerja yang terbatas / *Non-permanent disability / Limited work absence* Efek irreversible tanpa kehilangan nyawa tetapi dengan cacat serius dan rawat inap berkepanjangan / *Irreversible effects without loss of life but with serious disabilities and prolonged hospitalization*	Kasus kematian tunggal / Cacat tetap / Ketidakhadiran kerja yang lama / *Single death case / Permanent disability / Prolonged absence from work* Efek irreversible yang menyebabkan kematian / *Irreversible effects that cause death*	Kasus kematian jamak / *Multiple deaths* Wabah ke lingkungan / *Environmental outbreaks* Potensi menyebabkan banyak kematian misalnya bahan kimia beracun berbahaya / *Potential for causing multiple deaths, for example, from hazardous toxic chemicals*
Kerusakan Lingkungan / *Environmental damage*	Kerusakan terbatas pada area minimal dengan signifikansi rendah / *Damage is limited to a minimal area of low significance*	Efek minor pada lingkungan biologis atau fisik / *Minor effects on the biological or physical environment*	Efek jangka pendek (1-2 tahun) tetapi tidak mengganggu fungsi ekosistem / *Short term effects (1-2 years) but does not disrupt ecosystem function*	Efek lingkungan jangka menengah (3-5 tahun) yang serius / *Serious medium-term (3-5 years) environmental effects*	Kerusakan lingkungan jangka panjang (>5 tahun) dari fungsi ekosistem / *Long-term environmental damage (>5 years) of ecosystem function*
Penurunan *ESG rating Sustainability* / *ESG Sustainability rating downgrade*	x > 90% atau memperoleh rating 0-10 *(negligible)* / *x > 90%* *or* *obtaining a rating of 0-10 (negligible)*	90% ≥ x > 80% atau memperoleh rating 10-20 *(low)* / *90% ≥ x > 80%* *or* *obtained a rating of 10-20 (low)*	80% ≥ x > 70% atau memperoleh rating 20-30 (medium) / *80% ≥ x > 70%* *or* *obtained a rating of 20-30 (medium)*	70% ≥ x > 60% atau memperoleh rating 30-40 (high) / *70% ≥ x > 60%* *or* *obtained a rating of 30-40 (high)*	x ≤ 60% atau memperoleh rating 40+ (severe) / *x ≤ 60%* *or* *received a rating of 40+ (severe)*

Basis Integrasi *Balance Scorecard dengan Enterprise Risk Management* / *Balanced Scorecard Integration Basis with Enterprise Risk Management*





TATA KELOLA MANAJEMEN RISIKO

Pengelolaan manajemen risiko di PT PID dilakukan berdasarkan ISO 31000: 2018 yang tertuang dalam Pedoman Manajemen Risiko sesuai Surat Keputusan Direksi Nomor: 01.14/03/SK/HKO.01/2022 Tentang Pedoman Manajemen Risiko Berbasis ISO 31000:2018 PT PID. Pedoman Manajemen Risiko mempunyai tujuan untuk memberikan kepastian yang memadai *(reasonable assurance)* dalam mencapai tujuan perusahaan, menjaga dan meningkatkan nilai dari pemegang saham. Hal tersebut dilakukan dengan cara meningkatkan kesadaran risiko di seluruh lapisan organisasi, membangun ketahanan dan melakukan mitigasi risiko serta menjaga risiko yang tersisa *(residual risk)* pada tingkat yang dapat ditoleransi *(tolerable level)*.

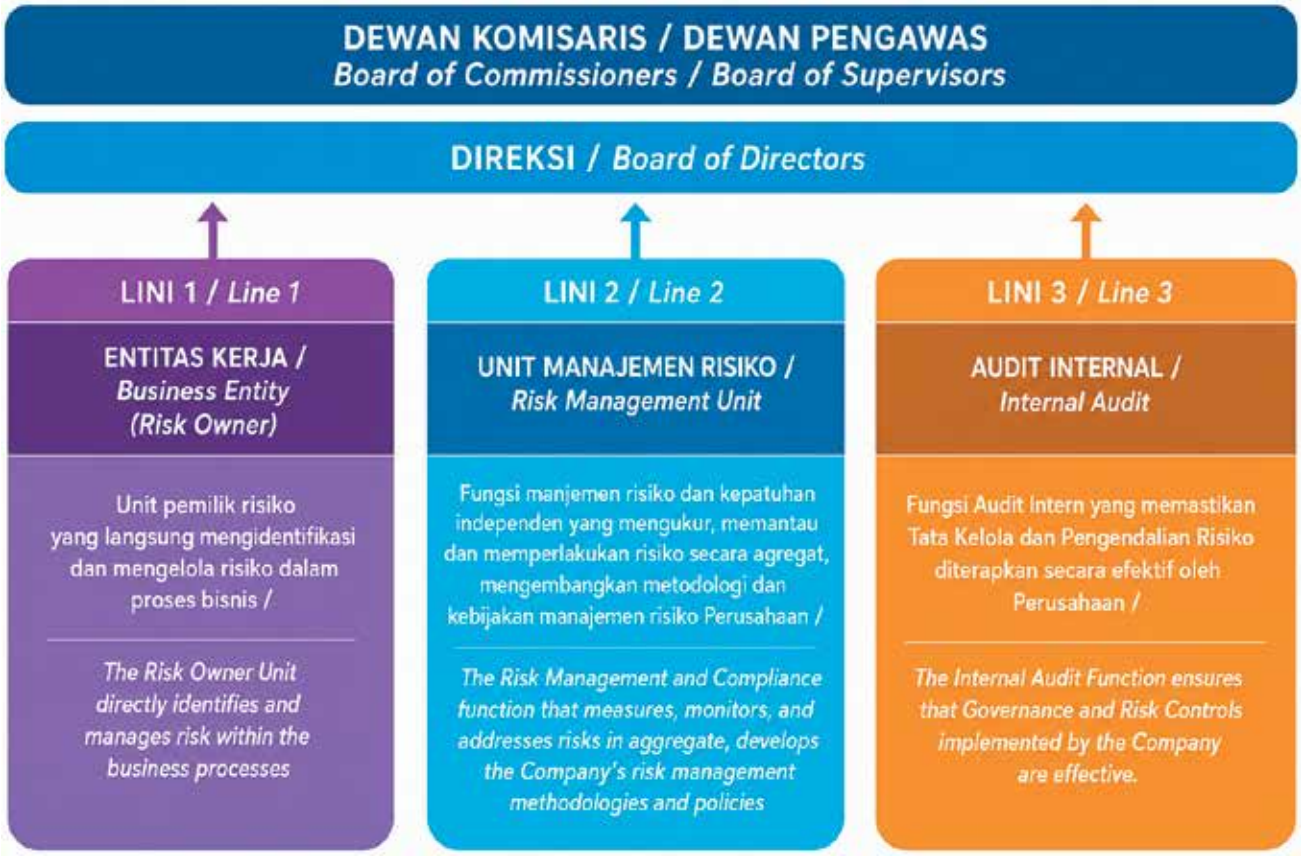
Ruang lingkup dari Pedoman Manajemen Risiko Perusahaan berlaku untuk seluruh pihak dan seluruh aktivitas usaha yang dilakukan oleh PT PID. Hal ini dimaksudkan agar daya saing *(competitiveness)* dan kelangsungan usaha *(going concern)* Perusahaan dapat selalu terjaga.

Risk Management Governance

Pengelolaan manajemen risiko di PT PID dilakukan berdasarkan ISO 31000: 2018 yang tertuang dalam Pedoman Manajemen Risiko sesuai Surat Keputusan Direksi Nomor: 01.14/03/SK/HKO.01/2022 Tentang Pedoman Manajemen Risiko Berbasis ISO 31000:2018 PT PID. Pedoman Manajemen Risiko mempunyai tujuan untuk memberikan kepastian yang memadai (reasonable assurance) dalam mencapai tujuan perusahaan, menjaga dan meningkatkan nilai dari pemegang saham. Hal tersebut dilakukan dengan cara meningkatkan kesadaran risiko di seluruh lapisan organisasi, membangun ketahanan dan melakukan mitigasi risiko serta menjaga risiko yang tersisa (residual risk) pada tingkat yang dapat ditoleransi (tolerable level).

Ruang lingkup dari Pedoman Manajemen Risiko Perusahaan berlaku untuk seluruh pihak dan seluruh aktivitas usaha yang dilakukan oleh PT PID. Hal ini dimaksudkan agar daya saing (competitiveness) dan kelangsungan usaha (going concern) Perusahaan dapat selalu terjaga.

Model Tata Kelola Risiko 3 Lini /
Three Lines of Defense Risk Governance Model



Penerapan *Three Lines* Model pada PT PID, sesuai dengan Petunjuk Teknis Komposisi dan Kualifikasi Organ Pengelola Risiko di Lingkungan Badan Usaha Milik Negara Nomor SK-3/ DKU.MBU/05/2023.

The implementation of the Three Lines Model at PT PID follows the Technical Guidelines for the Composition and Qualification of Risk Management Organs within State- Owned Enterprises, Number SK-3/DKU.MBU/05/2023.

Struktur Manajemen Risiko di PT PID

Dari masing-masing struktur manajemen risiko tersebut, memiliki peran dan tanggung jawab adalah sebagai berikut:

1. **Dewan Komisaris**
   a. Memberikan arahan atas kebijakan Manajemen Risiko.
   b. Melaksanakan pengawasan dan memberikan saran perbaikan kepada Dewan Direksi atas penerapan kebijakan Manajemen Risiko.

2. **Komite Kebijakan Risiko**
   Pembentukan Komite Pemantau Manajemen Risiko merupakan bagian dari upaya Perusahaan untuk memperkuat praktik pengawasan terhadap kebijakan dan sistem manajemen risiko di Perseroan sebagai bagian dari implementasi Tata Kelola Perusahaan yang Baik (GCG). Komite Pemantau Manajemen Risiko bertugas untuk:
   a. Memberikan masukan kepada Dewan Komisaris mengenai penyusunan perbaikan manajemen risiko yang berkaitan dengan pengendalian risiko semua bidang Perusahaan sebelum mendapat persetujuan Dewan Komisaris.
   b. Melakukan diskusi dengan Direksi atau unit kerja yang terkait dengan manajemen risiko, jika diperlukan.
   c. Dan lainnya sesuai pada pedoman manajemen risiko PT PID.

3. **Direksi**
   a. Menetapkan Kebijakan, Pedoman Penerapan Manajemen Risiko secara tertulis dan komprehensif.
   b. Menetapkan *risk appetite* dan batas toleransi risiko yang digunakan sebagai ukuran kriteria nilai risiko.
   c. Bertanggung jawab atas penerapan Kebijakan Manajemen Risiko.
   d. Dan lainnya sesuai pada pedoman manajemen risiko PT PID.

4. **Direktur Keuangan, SDM & Manajemen Risiko**
   a. Memastikan bahwa organisasi yang dibentuk untuk mengelola Manajemen Risiko telah berfungsi secara independen.

Risk Management Structure at PT PID

Each structure within the risk management system has the following roles and responsibilities:

1. ***Board of Commissioners***
   a. Provide guidance on Risk Management policies.
   b. Supervise and provide improvement suggestions to the Board of Directors on the implementation of Risk Management policies.

2. ***Risk Policy Committee***
   The establishment of the Risk Management Monitoring Committee is part of the Company's efforts to strengthen oversight practices over risk management policies and systems as part of Good Corporate Governance (GCG) implementation. The Committee's duties include:

   a. Providing input to the Board of Commissioners on improving risk management related to controlling risks across all Company areas before approval by the Board of Commissioners.

   b. Discussing with the Directors or work units related to risk management, if necessary.

   c. Other duties as specified in the risk management guidelines of PT PID.

3. ***Directors***
   a. Establish written and comprehensive Risk Management Policies and Guidelines.

   b. Set the risk appetite and risk tolerance limits used as criteria for risk value measurement.
   c. Responsible for implementing Risk Management Policies.
   d. Other duties as specified in the risk management guidelines of PT PID.

4. ***Director of Finance, HR & Risk Management***
   a. Ensure that the organization formed to manage Risk Management functions independently.

b. Melaksanakan evaluasi kebijakan Manajemen Risiko secara berkala untuk memastikan keakuratan metodologi asesmen risiko dan kecukupan implementasi sistem.
c. Dan lainnya sesuai pada pedoman manajemen risiko PT PID.

b. Conduct periodic evaluations of Risk Management policies to ensure the accuracy of risk assessment methodologies and the adequacy of system implementation.

c. Other duties as specified in the risk management guidelines of PT PID.

5. Satuan Pengawas Intern (SPI)
a. Memiliki fungsi pengawasan atas pelaksanaan manajemen risiko.
b. Berperan dalam memastikan bahwa seluruh aktivitas dan proses bisnis yang dilakukan oleh risk owner telah sesuai dengan kebijakan, standar, prosedur kerja, dan manual yang ditetapkan oleh Direksi, termasuk di dalamnya kebijakan manajemen risiko.
c. Dan lainnya sesuai pada pedoman manajemen risiko PT PID.

5. Internal Audit Unit (SPI)
a. Oversee the implementation of risk management.
b. Ensure that all activities and business processes carried out by risk owners comply with the policies, standards, work procedures, and manuals set by the Board of Directors, including risk management policies.

c. Other duties as specified in the risk management guidelines of PT PID.

6. Divisi Manajemen Risiko dan Kepatuhan
a. Menyusun dan mengusulkan Kebijakan, Pedoman dan Prosedur Penerapan Manajemen Risiko kepada Dewan Direksi.
b. Membangun arsitektur, SOP dan strategi manajemen risiko.
c. Memastikan proses manajemen risiko berjalan dengan efektif di seluruh lingkungan perusahaan.
d. Dan lainnya sesuai pada pedoman manajemen risiko PT PID.

6. Risk Management and Compliance Division
a. Develop and propose Risk Management Policies, Guidelines, and Procedures to the Board of Directors.
b. Build the architecture, SOPs, and risk management strategies.
c. Ensure the risk management process runs effectively throughout the company.
d. Other duties as specified in the risk management guidelines of PT PID.

7. Departemen Manajemen Risiko
a. Melakukan penjabaran risk appetite dan risk tolerance level korporat.
b. Melakukan penjabaran risk tolerance ke level unit kerja pemilik risiko sebagai acuan bagi pemilik risiko dalam memutuskan tentang seberapa besar risiko yang dapat diambil.
c. Mengkoordinasikan dan mengintegrasikan semua upaya pengelolaan risiko diseluruh Perusahaan.
d. Dan lainnya sesuai pada pedoman manajemen risiko PT PID.

7. Risk Management Department
a. Articulate the corporate risk appetite and risk tolerance levels.
b. Translate risk tolerance into the work unit level as a reference for risk owners in deciding the extent of acceptable risk.

c. Coordinate and integrate all risk management efforts throughout the Company.
d. Other duties as specified in the risk management guidelines of PT PID.

8. Divisi / Unit Pemilik Risiko
a. Mengelola risiko-risiko yang ada di unit kerjanya.
b. Mengendalikan pengendalian risiko dan melaporkan hasilnya secara berkala.
c. Bertanggung jawab atas kerugian dan risiko yang terjadi sebagai akibat penyimpangan dan / atau pelanggaran terhadap keputusan Direksi.
d. Dan lainnya sesuai pada pedoman manajemen risiko PT PID.

8. Risk Owner Division/Unit
a. Manage risks within their respective work units.
b. Control risks and report results periodically.

c. Responsible for losses and risks arising from deviations and/or violations of Board of Directors' decisions.

d. Other duties as specified in the risk management guidelines of PT PID.

9. *Risk Officer*

a. Merupakan fungsi yang diintegrasikan dengan risk performance management officer pada jabatan setingkat manager serta dikukuhkan melalui SK Direksi.
b. Penugasan fungsi *risk officer* dapat diberikan secara berkala.
c. Menjadi pendamping para *risk owner* dan unit kerja untuk membantu proses implementasi manajemen risiko.
d. Dan lainnya sesuai pada pedoman manajemen risiko PT PID.

10. Seluruh Pegawai

Seluruh pegawai mempunyai peran dalam mewujudkan Manajemen Risiko yang efektif dan secara aktif berpartisipasi mengidentifikasi risiko potensial yang ada di lingkungannya dan membantu melaksanakan tindakan Penanganan Risiko yang tepat.

Dalam pengelolaan risiko di Perusahaan memperhatikan hal- hal sebagai berikut :

1. Membangun Kesadaran dan Budaya Risiko
   Risiko dapat timbul karena pemilik risiko tidak memahami atau tidak mengetahui secara utuh aktifitas proses bisnis yang dijalankan. Untuk jangka panjang, manajemen risiko dengan pendekatan kesadaran dan budaya risiko jauh lebih efektif dibandingkan pendekatan dengan cara lain.

2. Risiko Sebagai Tanggungjawab Bersama
   Sadar risiko merupakan bagian dari satu rangkaian proses yang dimulai dengan pengetahuan tentang manajemen risiko, dari pengetahuan lalu timbul kesadaran, terakhir menjadi komitmen dilaksanakan. Komitmen yang terus menerus diperagakan atau dilaksanakan akan menjadi budaya.

3. Integrasi Manajemen Risiko dengan Manajemen Kinerja
   Dalam Prinsip *Risk Management ISO 31000:2018*, tujuan Manajemen Risiko adalah menciptakan Nilai *(Value Creation)*. Dalam upaya mencapai hal tersebut, maka melalui manajemen risiko dilakukan suatu langkah strategis yaitu proses integrasi antara *Balance Scorecard* dengan *Risk Management ISO 31000:2018*. Proses integrasi performance yang menggunakan alat measurement-nya KPI dengan Risk Management alat measurement-nya KRI maka Perusahaan akan mampu mencapai *Strategic Objective* Perusahaan secara efektif dan merubah risiko - risiko yang ada menjadi peluang bisnis Perusahaan.

9. Risk Officer

a. Integrated with the risk performance management officer at the managerial level and formalized through a Board of Directors Decree.

b. The assignment of the Risk Officer function can be conducted periodically.
c. Assist risk owners and work units in the risk management implementation process.

d. Other duties as specified in the risk management guidelines of PT PID.

10. All Employees

Play a role in realizing effective Risk Management and actively participate in identifying potential risks in their environment and helping implement appropriate Risk Handling actions.

In managing risk, the Company considers the following aspects:

1. Building Risk Awareness and Culture
Risk can arise because the risk owner does not fully understand or know the business process activities being carried out. In the long term, risk management through awareness and risk culture is far more effective than other approaches.

2. Risk as a Shared Responsibility
Risk awareness is part of a process that begins with knowledge about risk management, leading to awareness, and ultimately becoming a commitment. Continuous commitment will turn into a culture.

3. Integration of Risk Management with Performance Management
According to the Risk Management Principle ISO 31000:2018, the goal of Risk Management is to create Value (Value Creation). To achieve this, strategic steps such as integrating the Balance Scorecard with Risk Management ISO 31000:2018 are taken. By integrating performance measurement tools (KPIs) with Risk Management measurement tools (KRIs), the Company can achieve its Strategic Objectives effectively and turn existing risks into business opportunities.

4. Manajemen Risiko dan Manajemen Kinerja Mempunyai Orientasi kepada Sasaran Strategis Perusahaan dan Unit Kerja
   Manajemen kinerja mendorong Critical Success Factor untuk pencapaian Sasaran Strategis, sedangkan Manajemen Risiko adalah mengendalikan *Critical Risk Factor* agar Sasaran Strategis selamat dari ancaman risiko.

5. Audit Berbasis Risiko
   Pendekatan audit ini berfokus dalam mengevaluasi risiko-risiko baik strategis, finansial, operasional, regulasi, dan lainnya yang dihadapi oleh Perusahaan. Pendekatan berbasis risiko ini meliputi kegiatan assurance dan konsultasi, dimana kesuksesan kedua kegiatan tersebut ditentukan oleh Manajemen Risiko, internal control, dan *Good Corporate Governance.*

6. Anggaran Berbasis Risiko
   Penyusunan Rencana Kerja dan Anggaran pada tingkat divisi sudah harus mempertimbangkan profil risiko di unitnya masing-masing yang disusun oleh masing-masing divisi. Demikian pula pada tingkat Direktorat dan Korporat, RJPP dan RKAP yang disusun oleh Divisi Manajemen Risiko dan Kepatuhan dan Divisi Perbendaharaan juga mempertimbangkan profil risiko di tingkat Direktorat dan Korporat.

7. Penetapan Selera Risiko dan Toleransi Risiko
   Risk appetite atau selera risiko merupakan besaran risiko yang bersedia diambil Perusahaan dalam rangka mencapai target komersial yang ditetapkan. Toleransi risiko adalah besaran risiko tertentu yang boleh melewati *risk appetite* sampai limit tertentu. Rencana Kerja Tahunan Perusahaan wajib dibuat dengan memperhatikan batasan dari selera risiko dan toleransi risiko untuk memastikan Perusahaan dalam melaksanakan strategi tidak melampaui limit risiko.

4. *Risk Management and Performance Management Oriented to Strategic Objectives*
   Performance management encourages Critical Success Factors for achieving Strategic Objectives, while Risk Management controls Critical Risk Factors to protect Strategic Objectives from risk threats.

5. *Risk-Based Audit*
   This audit approach focuses on evaluating strategic, financial, operational, regulatory, and other risks faced by the company. The risk-based approach includes assurance and consulting activities, where the success of both is determined by Risk Management, internal control, and Good Corporate Governance.

6. *Risk-Based Budgeting*
   The preparation of the Work Plan and Budget at the divisional level must consider the risk profile of each unit, compiled by each division. Similarly, at the Directorate and Corporate levels, the RJPP and RKAP prepared by the Risk Management and Compliance Division and the Treasury Division must consider the risk profile at the Directorate and Corporate levels.

7. *Setting Risk Appetite and Risk Tolerance*
   Risk appetite is the amount of risk the Company is willing to take to achieve set commercial targets. Risk tolerance is the specific amount of risk that can exceed the risk appetite up to a certain limit. The Annual Work Plan must be made with regard to the risk appetite and risk tolerance limits to ensure that the Company does not exceed risk limits while implementing its strategy.

Kebijakan Manajemen Risiko Tahun 2025

Pada tahun 2023, Departemen Manajemen Risiko dan Kepatuhan melakukan pembaharuan pedoman manajemen risiko berbasis ISO 31000:2018 yang disesuaikan dengan Peraturan Menteri Badan Usaha Milik Negara Republik Indonesia Nomor PER-2/MBU/03/2023 Tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan Badan Usaha Milik Negara yang disesuaikan dengan proses bisnis korporat, untuk proses penyempurnaan ketentuan manajemen risiko di Perusahaan yang sesuai dengan prinsip utama manajemen risiko untuk menciptakan dan melindungi nilai Perusahan.

Risk Management Policy for 2025

In 2023, the Risk Management and Compliance Department updated the ISO 31000:2018-based risk management guidelines in accordance with the Regulation of the Minister of State-Owned Enterprises of the Republic of Indonesia Number PER-2/MBU/03/2023 concerning Guidelines for Governance and Significant Corporate Activities of State-Owned Enterprises, which are adjusted to corporate business processes, for the process of improving risk management provisions in the Company in accordance with the main principles of risk management to create and protect Company

PT PID tetap melakukan evaluasi menyeluruh terhadap relevansi pedoman manajemen risiko dengan efektifitas pengelolaan risiko yang dipraktikkan dalam Perusahaan

Kajian Risiko selama tahun 2025

Identifikasi dan penanganan risiko bukan hanya dilakukan terhadap risiko-risiko utama, tetapi juga terhadap risiko lainnya yang bersifat dinamis yang dapat muncul sewaktu-waktu, termasuk terkait kajian risiko terhadap hal-hal sebagai berikut:

1. Pengembangan usaha baru dan yang telah ada
2. Aktivitas atau inisiatif baru yang dapat mengakibatkan korban jiwa.
3. Inisiatif usaha lainnya jika diminta oleh pemilik risiko.

Kajian risiko dapat dibuat secara internal atau eksternal, tergantung kompleksitas inisiatif usaha dan ketersediaan SDM yang berkompeten di Perusahaan dengan Departemen Manajemen Risiko bertugas membuat perencanaan awal dalam pembuatan risk register sebagai langkah strategis dalam mencapai sasaran/tujuan.

Selama tahun 2025, telah diterbitkan 7 kajian risiko yaitu :

a. Kajian Investasi Revitalisasi Phinisi Pelita Arunika (Radea) Tahun 2025;
b. Kajian Renovasi Bahtera Tretes Tahun 2025;
c. Evaluasi Perjanjian KSO Pelita Arunika
   - PT Karya Anjani Nusantara;
d. Kajian Kelayakan Komersialisasi Space Gudang Makassar;
e. Kajian Kelayakan Pembelian Aset Gudang di Bitung, Sulawesi Utara;
f. Sewa Gudang & *Workshop* di Jakarta Utara sebagai Pendukung Usaha *Maintenance*;
g. dan beberapa kajian risiko lainnya.

Realisasi Kegiatan Departemen Manajemen Risiko

Realisasi pelaksanaan kegiatan Departemen Manajemen Risiko pada tahun 2025 berupa:
1. Masing-masing organ pengelola risiko PELNI Services sudah mengikuti pelatihan dan sertifikasi kompetensi di tahun 2025 sesuai Keputusan Deputi Bidang Keuangan dan

value. PT PID has also conducted a comprehensive evaluation of the relevance and effectiveness of the risk management guidelines in practice within the organisation.

Risk Assessments Conducted During 2025

Risk identification and mitigation efforts are undertaken not only for key risks but also for dynamic risks that may emerge at any time. Accordingly, risk assessments were conducted in relation to the following matters:

1. *The development of new and existing business ventures;*
2. *New activities or initiatives that may result in fatalities or significant health and safety incidents; and*
3. *Other business initiatives as requested by the respective risk owners.*

Risk assessments may be conducted internally or externally, depending on the complexity of the business initiative and the availability of competent personnel within the Company. The Risk Management Department is responsible for preparing the initial framework and developing the risk register as a strategic instrument to support the achievement of corporate objectives.

During 2025, the Company issued seven risk assessment studies, including:

a. *Risk Assessment of the 2025 Investment Revitalisation Project for Phinisi Pelita Arunika (Radea);*
b. *Risk Assessment of the 2025 Renovation Project for Bahtera Tretes;*
c. *Evaluation of the Joint Operation Agreement (KSO) between Pelita Arunika and PT Karya Anjani Nusantara;*
d. *Feasibility Assessment for the Commercialisation of Warehouse Space in Makassar;*
e. *Feasibility Assessment for the Acquisition of a Warehouse Asset in Bitung, North Sulawesi;*
f. *Assessment of the Leasing of a Warehouse and Workshop Facility in North Jakarta to Support Maintenance Operations; and*
g. *Other risk assessment studies as required.*

Realization of Risk Management Department Activities

The Risk Management Department implemented the following key activities during 2025:
1. *All PELNI Services risk management personnel completed competency training and professional certification programmes during 2025 in*

Manajemen Risiko tanggal 26 Mei 2023 Nomor SK-3/ DKU.MBU/05/2023 tentang Petunjuk Teknis Komposisi dan Kualifikasi Organ Pengelola Risiko di Lingkungan Badan Usaha Milik Negara.

2. *Self Assessment Risk Maturity Index (RMI)* PELNI Services Tahun Buku 2024 yang dilakukan secara internal oleh tim gabungan Unit Satuan Pengawasan Intern dan Divisi Keuangan & Manajemen Risiko dengan didampingi oleh Divisi Manajemen Risiko & ESG PT PELNI (Persero) telah dilaksanakan pada Bulan Juli - September 2025 dan mendapatkan skor 2,6 (Fase Berkembang (+) / Emerging Phase (AA/+).
3. Laporan Manajemen Risiko per Triwulan dibuat pada minggu ke-4 bulan berikutnya.
4. *Workshop* Manajemen Risiko dilaksanakan pada tanggal 10 & 12 Juni 2025 dengan pemateri VP Manajemen Risiko & ESG PT PELNI (Persero) dan Manager Manajemen Risiko PT PELNI (Persero). Kegiatan ini diikuti oleh seluruh divisi dan *Risk Management Officer (RMO)* PELNI Services.

Sertifikasi Manajemen Risiko

Berdasarkan Keputusan Deputi Bidang Keuangan dan Manajemen Risiko Kementerian Badan Usaha Milik Negara Republik Indonesia Nomor: SK-3/ DKU.MBU/05/2023 Tentang Petunjuk Teknis Komposisi dan Kualifikasi Organ Pengelola Risiko di Lingkungan Badan Usaha Milik Negara. Sampai dengan Desember 2025, Divisi Keuangan & Manajemen Risiko telah didukung oleh tenaga profesional yang telah memiliki sertifikasi profesi, program pelatihan dan pengembangan kompetensi untuk peningkatan pengetahuan dengan perincian sebagai berikut:

accordance with the Decree of the Deputy for Finance and Risk Management dated 26 May 2023, No. SK-3/DKU.MBU/05/2023 concerning Technical Guidelines on the Composition and Qualifications of Risk Management Organs within State-Owned Enterprises.

2. *The 2024 Risk Maturity Index (RMI) Self-Assessment was conducted internally by a joint team from the Internal Audit Unit and the Finance & Risk Management Division, under the guidance of the Risk Management & ESG Division of PT PELNI (Persero). The assessment was carried out between July and September 2025 and resulted in a score of 2.6, placing the Company in the Emerging Phase (+) category.*
3. *Quarterly Risk Management Reports were prepared and submitted during the fourth week of the month following the end of each reporting quarter.*
4. *A Risk Management Workshop was conducted on 10 and 12 June 2025, facilitated by the Vice President of Risk Management & ESG and the Risk Management Manager of PT PELNI (Persero). The workshop was attended by representatives from all divisions and the Risk Management Officers (RMOs) of PELNI Services.*

Risk Management Certification

Pursuant to the Decree of the Deputy for Finance and Risk Management of the Ministry of State-Owned Enterprises of the Republic of Indonesia No. SK-3/ DKU.MBU/05/2023 concerning Technical Guidelines on the Composition and Qualifications of Risk Management Organs within State-Owned Enterprises, as of December 2025, the Finance & Risk Management Division is supported by professional staff who have professional certification, training programs and competency development to improve knowledge with the following roles:

JENIS SERTIFIKASI / *Types of Certification*	JUMLAH / *Total*
QRMA (Qualified Risk Management Analyst)	1
QIA Tingkat Dasar (Qualified Internal Audit)	1
QIA Tingkat Manajerial (Qualified Internal Audit)	1
QRMP (Qualified Risk Management Professional)	1
CCP (Certified Compliance Professional)	1
CBAP (Certified Business Analysis Professional)	1
Internal Audit 1 Accountancy and Finance	1
QCRO (Qualified Chief Risk Officer)	1
CIAL (Certified Internal Audit Leader)	1
Sertifikasi Audit Operasional / *Operational Audit Certification*	1

TATA KELOLA KEBERLANJUTAN

Pihak Penanggung Jawab Implementasi Kinerja Keberlanjutan

Penerapan prinsip-prinsip Tata Kelola Perusahaan yang Baik *(Good Corporate Governance/GCG)* senantiasa menjadi bagian komitmen Perusahaan dalam menjalankan bisnisnya agar mampu mendukung Perusahaan menghadirkan praktik usaha yang sehat dan ideal serta mengutamakan etika dan tanggung jawab.

Poin tersebut juga dinilai penting dalam upaya Perusahaan menghadirkan kinerja yang berkelanjutan di bidang ekonomi, sosial, dan lingkungan. Guna mencapai keberlangsungan usaha serta memberikan manfaat dan nilai tambah kepada para pemangku kepentingan, prinsip-prinsip GCG diterapkan dengan didukung oleh pemenuhan tugas dan tanggung jawab yang efektif dari organ-organ utama tata kelola, antara lain Rapat Umum Pemegang Saham, Dewan Komisaris, dan Direksi.

Seluruh pihak tersebut turut berpartisipasi dalam mendukung Perusahaan membangun kinerja berkelanjutan sesuai harapan melalui peran dan fungsinya masing-masing. Namun secara khusus, Perusahaan juga memiliki Divisi Pengembangan Bisnis sebagai pihak yang bertanggung jawab dalam hal implementasi kinerja berkelanjutan di Perusahaan. Dengan adanya Divisi Pengembangan Bisnis, kontribusi seluruh insan Perusahaan dalam mewujudkan kinerja berkelanjutan dapat dioptimalkan dan dapat mendukung tercapainya keberlangsungan usaha dan terwujudnya komitmen Perusahaan dalam memberikan manfaat bagi para pemangku kepentingan.

PENILAIAN RISIKO ATAS PENERAPAN KEUANGAN BERKELANJUTAN

Manajemen risiko yang tepat dan efektif menjadi bagian dari langkah Perusahaan dalam meraih kinerja yang berkelanjutan di bidang ekonomi, sosial, dan lingkungan. Hal tersebut dinilai penting agar mampu menjaga keberlangsungan usaha sekaligus mampu menghasilkan kinerja yang optimal dalam memberikan nilai tambah bagi para pemangku kepentingan.

Pengelolaan risiko dilakukan Perusahaan dengan mendirikan tim serta menyelenggarakan forum manajemen risiko sebagai sumber pertimbangan dalam pengambilan keputusan. Langkah ini menjadi wujud nyata komitmen transparansi

Sustainability Governance

Responsible Parties for Sustainability Performance Implementation

The application of Good Corporate Governance (GCG) principles remains an integral part of the Company's commitment in conducting its business operations, with the objective of fostering sound and ethical business practices whilst prioritising corporate responsibility.

This commitment is considered essential in the Company's efforts to deliver sustainable performance across economic, social, and environmental dimensions. To achieve business continuity and provide benefits and added value for stakeholders, GCG principles are implemented and supported by the effective execution of duties and responsibilities by the Company's main governance organs, namely the General Meeting of Shareholders, the Board of Commissioners, and the Board of Directors.

All these entities play a role in supporting the Company in building sustainable performance in line with expectations, according to their respective functions. In particular, the Company has established a dedicated Business Development Division, which is directly responsible for the implementation of sustainability performance within the organisation. The presence of this division ensures the contribution of all personnel within the Company is optimised, thereby supporting business continuity and the fulfilment of the Company's commitment to delivering benefits for all stakeholders.

Risk Assessment on the Implementation of Sustainable Finance

The implementation of effective and appropriate risk management forms an essential part of the Company's strategy in achieving sustainable performance across economic, social, and environmental aspects. This approach is crucial to ensure the continuity of the business and to optimise performance that generates added value for stakeholders.

Risk management is carried out through the establishment of dedicated teams and the organisation of risk management forums, which serve as advisory platforms to support decision-making

Perusahaan terkait pengungkapan berbagai risiko yang berdampak signifikan bagi bisnis Perusahaan.

Proses identifikasi kejadian dan peristiwa berpotensi risiko dilakukan dengan menerapkan Sistem Manajemen Risiko yang memiliki kerangka dalam mengidentifikasi, memantau, dan mengelola risiko. Guna memastikan Sistem Manajemen Risiko tersebut dapat berjalan optimal, peran dan fungsi terkait penerapan manajemen risiko secara spesifik dibagi berdasarkan pihak-pihak yang melaksanakannya.

Tinjauan Efektivitas Manajemen Risiko Tahun 2025

Untuk memastikan risiko-risiko tersebut tidak menghambat keberlangsungan usaha dan upaya Perusahaan pada menciptakan kinerja berkelanjutan yang optimal pada sisi ekonomi, sosial, dan lingkungan, Perusahaan memantau efektivitas dari Sistem Manajemen Risiko secara berkala. Di tahun 2025, pelaksanaan Sistem Manajemen Risiko menurut Perusahaan telah berlangsung baik. Sistem tersebut dipandang cukup efektif dalam memitigasi risiko yang berkaitan dengan Perusahaan.

HUBUNGAN DENGAN PEMANGKU KEPENTINGAN

Bagi Perusahaan, peran serta seluruh pemangku kepentingan dalam bentuk dukungan dan kepercayaan telah membantu bisnis usaha yang dijalankan Perusahaan agar dapat terus berjalan dan memberikan manfaat bagi banyak pihak. Dukungan dan kepercayaan tersebut dapat dibangun dan dijaga melalui adanya hubungan atau relasi yang baik antara Perusahaan dengan seluruh pemangku kepentingan.

Hubungan atau relasi yang baik dengan seluruh pemangku kepentingan tersebut pada akhirnya menjadi salah satu poin penting yang mendukung keberhasilan pencapaian kinerja berkelanjutan Perusahaan yang optimal dari berbagai sisi, baik dari profit, lingkungan, hingga sosial. Perusahaan menyadari hal tersebut dan berupaya untuk berfokus pada upaya-upaya membangun dan menjaga hubungan harmonis ini dengan menggunakan metode pelibatan atau pendekatan yang dijalankan dengan frekuensi yang tepat. Dengan begitu, upaya Perusahaan dalam memiliki relasi yang harmonis dengan seluruh pemangku kepentingan dapat tercapai sepenuhnya dan dapat memberikan nilai tambah bagi kedua belah

processes. These initiatives reflect the Company's commitment to transparency regarding the disclosure of significant risks that could potentially impact the business.

The identification of risk events and occurrences is conducted through the implementation of a Risk Management System, providing a structured framework for identifying, monitoring, and managing risks. To ensure the Risk Management System functions effectively, specific roles and responsibilities are allocated to relevant parties within the organisation.

Review of Risk Management Effectiveness for 2025

To ensure that risks do not impede business continuity or the Company's ability to achieve optimal sustainable performance in economic, social, and environmental aspects, the Company conducts periodic monitoring of the Risk Management System's effectiveness. For the year 2025, the Company deems the implementation of its Risk Management System to have been effective. The system has proven sufficiently capable of mitigating risks associated with the Company's operations.

Relationship with Stakeholders

For the Company, the support and trust of stakeholders have been instrumental in enabling the business to operate sustainably and to deliver benefits to a wide range of parties. Such support and trust are fostered and maintained through the establishment of strong and constructive relationships between the Company and its stakeholders.

Good relations with all stakeholders are ultimately regarded as a critical factor in supporting the successful achievement of the Company's sustainable performance objectives across various dimensions, including profitability, environmental stewardship, and social impact. The Company acknowledges this and remains committed to focusing efforts on building and maintaining these harmonious relationships through appropriate stakeholder engagement methods and optimal frequency.
In this way, the Company's efforts to maintain harmonious relationships with all stakeholders can be fully achieved and provide added value for both parties. A list of stakeholders involved in

pihak. Daftar pemangku kepentingan yang terlibat dalam proses bisnis Perusahaan serta metode pelibatan yang telah dilakukan oleh Perusahaan dengan frekuensinya terangkum dalam tabel sebagai berikut:

the Company's business processes, along with the engagement methods and frequency, is summarized in the following table:

PEMANGKU KEPENTINGAN / *Stakeholders*	METODE PELIBATAN/PENDEKATAN / *Engagement Method/Approach*	FREKUENSI PELIBATAN/ PENDEKATAN / *Frequency of Engagement/Approach*
Pemegang Saham / *Shareholders*	• RUPS Tahunan / *Annual GMS* • RUPS Luar Biasa / *Extraordinary GMS* • Laporan Tahunan dan Laporan Keuangan / *Annual Report and Financial Statement*	• Berkala / *Periodic* • Sewaktu-waktu / *At any time* • Berkala / *Periodic*
Pemerintah dan Regulator / *Government and Regulators*	• Penyerahan Laporan yang diwajibkan / *Submission of required reports* • Sosialisasi peraturan terkini maupun perubahan peraturan yang telah ada / *Socialization of current regulations and changes to existing regulations*	• Sesuai ketentuan yang berlaku / *According to applicable provisions* • Sewaktu-waktu / *At any time*
Mitra Kerja / *Partners*	• Kontrak kerja / *Employment contracts* • Vendor gatering bersama induk Perusahaan / *Vendor gatering with parent company*	• Sesuai kebutuhan / *According to needs* • Sesuai kebutuhan / *According to needs*
Masyarakat / *Community*	• Program Tanggung Jawab Sosial Perusahaan *(Corporate Social Responsibility)* / *Corporate Social Responsibility Program* • Sarana informasi Perusahaan(website, nomor telepon, alamat kantor) / *Company information facilities (website, telephone number, office address)* • Sarana untuk pertanyaan terkait layanan Perusahaan / *Facilities for questions related to the Company's services* • Press Release / *Press Release*	• Berkala / *Periodic*
Konsumen / *Consumers*	• Layanan pelanggan (*customer service)* / *Customer service* • Sarana informasi Perusahaan(website, nomor telepon, alamat kantor) / *Company information facilities (website, telephone number, office address)*	• Berkala / *Periodic*

Penerapan Pedoman Governansi Perusahaan Terbuka

Ketentuan mengenai pengungkapan penerapan Pedoman Governansi Perusahaan Terbuka dengan pendekatan *comply or explain* atau *apply or explain*, yang meliputi pernyataan atas rekomendasi yang telah dilaksanakan, bukti atau penjelasan penerapan rekomendasi, serta penjelasan atas rekomendasi yang belum dilaksanakan beserta alasan dan alternatif yang digunakan, tidak berlaku bagi PT Pelita Indonesia Djaya (PT PID).

PT PID bukan merupakan Emiten yang menerbitkan efek bersifat ekuitas maupun Perusahaan Publik, sehingga tidak memiliki kewajiban untuk menyampaikan pengungkapan sebagaimana diatur dalam pedoman governansi bagi Perusahaan Terbuka. Oleh karena itu, tidak terdapat informasi yang dapat diungkapkan terkait penerapan ketentuan tersebut dalam Laporan Tata Kelola Perusahaan.

Implementation of Public Company Governance Guidelines

The provisions concerning the disclosure of the implementation of the Governance Guidelines for Public Companies, using a comply or explain or apply or explain approach, which include statements on recommendations that have been implemented, evidence or explanations of the implementation of such recommendations, as well as explanations of recommendations that have not been implemented along with the reasons and alternative measures applied, do not apply to PT Pelita Indonesia Djaya (PT PID).

PT PID is not an Issuer that issues equity securities nor a Public Company. Therefore, PT PID is not required to disclose information as stipulated in the governance guidelines for Public Companies. Accordingly, there is no information to be disclosed regarding the implementation of these provisions in the Corporate Governance Report.

Tantangan dan Kendala pada Proses Implementasi Kinerja Keberlanjutan

Komitmen dan upaya Perusahaan dalam menghadirkan implementasi yang optimal dari kinerja berkelanjutan tidak terlepas dari tantangan dan kendala, terutama karena implementasi kinerja berkelanjutan menjadi bagian fokus Perusahaan yang masih terus dilakukan secara bertahap oleh Perusahaan. Kesadaran sekaligus pemahaman seluruh insan Perusahaan untuk menghadirkan secara nyata kinerja berkelanjutan yang positif di dalam proses operasional bisnis masih terus diupayakan untuk ditingkatkan secara konsisten di seluruh lini.

Masih rendahnya kesadaran sekaligus pemahaman karena implementasi kinerja berkelanjutan yang masih dalam proses awal menjadi salah satu tantangan yang cukup besar bagi Perusahaan dalam mewujudkan kinerja berkelanjutan yang sesuai harapan. Untuk itu, Perusahaan berkomitmen tinggi untuk secara bertahap mewujudkan implementasinya secara menyeluruh dengan berfokus pada sosialisasi dan internalisasi konsep serta prinsip kinerja berkelanjutan di seluruh lini bisnis Perusahaan.

Di samping tantangan tersebut, Perusahaan menemukan tantangan dan kendala lain dalam proses implementasi kinerja berkelanjutan yang dilakukan, antara lain:

1. Dewan Direksi mamastikan bahwa Direktorat Sumber Daya Manusia memahami betul arah organisasi dan tujuan organisasi yang telah ditetapkan.
2. Transparansi dalam setiap proses penilaian yang dilakukan.
3. Menggunakan ukuran kinerja yang digunakan tidak sesuai dengan strategi, proses, dan kemampuan perusahaan dalam memenuhi keinginan dan kebutuhan setiap stakeholder.

Challenges and Obstacles in the Implementation of Sustainability Performance

The Company's commitment and efforts to implement optimal sustainability performance are not without challenges and obstacles, particularly as the realisation of sustainability performance remains a gradual process that continues to be developed within the Company. Awareness and understanding among all employees regarding the importance of delivering tangible, positive sustainability performance within daily business operations is an area that continues to be strengthened consistently across all levels of the organisation.

The relatively low level of awareness and understanding, due to the early stages of sustainability performance implementation, remains a significant challenge for the Company in achieving the expected sustainability outcomes. Therefore, the Company is highly committed to progressively realising comprehensive implementation by focusing on the socialisation and internalisation of sustainability performance concepts and principles across all business lines.

In addition to these challenges, the Company has also identified other constraints in the sustainability performance implementation process, including:

1. *The Board of Directors ensuring that the Human Resources Directorate fully understands the organisation's direction and established objectives.*
2. *Transparency in every evaluation process conducted.*
3. *The utilisation of performance measurement tools that are not yet aligned with the Company's strategy, processes, and capacity to meet the needs and expectations of stakeholders.*

PERKARA HUKUM

Sampai dengan tahun 2025 terdapat perkara hukum, dengan rincian sebagai berikut:

Legal Matters

Until 2025 there were legal cases, with the following details:

PERKARA HUKUM / *Lawsuit*	PROSES / *Process*	SELESAI / *Finish*
Pidana / *Criminal*	-	-
Perdata / *Civil*	1	1

Sengketa Pajak

Tidak terdapat Sengketa Pajak yang dihadapi PELNI Services sepanjang tahun 2025.

Perkara yang Melibatkan Dewan Komisaris dan Direksi PELNI Services

Sepanjang tahun 2025 tidak ada perkara hukum yang melibatkan Dewan Komisaris dan Direksi PELNI Services.

Perkara Penting dan Penyimpangan Internal

Selama tahun 2025 tidak ada perkara penting yang dihadapi Komisaris, Direksi serta kayawan PELNI Services begitu juga tidak ada penyimpangan yang bersifat kecurangan yang dilakukan oleh Komisaris, Direksi dan PELNI Services.

PEDOMAN PERILAKU DAN ETIKA

Sebagai bentuk komitmen penerapan GCG di Perusahaan, PELNI Services bertekad untuk menjalankan kegiatan usaha sesuai dengan etika tertinggi dalam kejujuran dan keadilan. Komitmen ini dirancang bukan hanya sekadar untuk mematuhi undang-undang dan peraturan yang berlaku, tetapi juga untuk memperoleh dan menjaga kepercayaan para nasabah, pemegang saham, karyawan, dan mitra usaha. Hal ini merupakan hal yang sangat substansial bagi keberhasilan usaha jangka panjang.

PELNI Services telah merumuskan berbagai kebijakan menyangkut etika Perusahaan dengan mengupayakan penerapan standar etika terbaik dalam menjalankan segenap aktivitas bisnisnya sesuai dengan visi, misi, dan budaya yang dimiliki melalui implementasi Etika Bisnis.
Di Perusahaan dengan jumlah karyawan yang cukup banyak, Kode Etik dapat digunakan untuk menetapkan standar sehingga setiap kebijakan yang muncul dapat distandarisasi sehingga mampu meningkatkan kredibilitas Perusahaan.

Penerapan dan Penegakan Pedoman Perilaku dan Etika

Pedoman GCG dan *Code of Conduct* telah di-upload pada *website* PELNI Services pelniservices.co.id dan dapat diunduh secara langsung. Seluruh Insan PELNI Services wajib menandatangani Surat Pernyataan Komitmen Kepatuhan Pedoman Perilaku dan Etika Perusahaan dalam rangka

Tax Disputes

Throughout 2025, PELNI Services faced no tax disputes.

Legal Matters Involving the Board of Commissioners and Board of Directors PELNI Services

During 2025, there were no legal cases involving the Board of Commissioners or the Board of Directors of PELNI Services.

Significant Legal Cases and Internal Irregularities

During 2025, there were no significant legal cases or fraudulent acts committed by members of the Board of Commissioners, Board of Directors, or employees of PELNI Services.

Code of Conduct and Ethics

As part of the Company's commitment to implementing Good Corporate Governance (GCG), PELNI Services is determined to conduct its business with the highest standards of honesty, fairness, and integrity. This commitment is not merely intended to comply with applicable laws and regulations but also to earn and maintain the trust of customers, shareholders, employees, and business partners. Such trust is fundamental to the Company's long-term success.

PELNI Services has formulated various policies related to corporate ethics by striving to apply the highest ethical standards in all business activities, aligned with the Company's vision, mission, and corporate culture through the implementation of Business Ethics. In an organisation with a significant number of employees, a Code of Ethics is essential to establish uniform standards for emerging policies, thereby enhancing the Company's credibility.

Implementation and Enforcement of the Code of Conduct and Ethics

The GCG guidelines and Code of Conduct have been published on the PELNI Services website (www.pelniservices.co.id) and are readily available for download. All PELNI Services personnel are required to sign a Statement of Commitment to Compliance with the Company's Code of Conduct and Ethics as

meningkatkan penerapan tata Kelola perusahaan yang baik.

Sebagai bagian dari komitmen terhadap penerapan Tata Kelola Perusahaan yang Baik *(Good Corporate Governance/GCG)*, PT Pelita Indonesia Djaya (PELNI Services) menegakkan *Code of Conduct* sebagai pedoman perilaku etis di seluruh jenjang organisasi. Setiap karyawan didorong untuk melaporkan secara tertulis setiap dugaan pelanggaran terhadap *Code of Conduct* dengan menyertakan bukti yang lengkap dan dapat dipertanggungjawabkan serta mencantumkan identitas pelapor, tanpa unsur fitnah maupun kepentingan pribadi. Perusahaan menjamin kerahasiaan dan perlindungan bagi pelapor yang bertindak dengan itikad baik, dan seluruh laporan akan ditindaklanjuti secara objektif, kecuali jika terbukti tidak benar atau dilaporkan dengan itikad buruk, yang dapat dikenakan sanksi sesuai ketentuan yang berlaku. PELNI Services menyediakan saluran resmi *Whistleblowing System (WBS)* melalui email WBS@PELNI Servicesc.co.id untuk mendukung pelaporan yang aman dan akuntabel. Penegakan *Code of Conduct* secara konsisten menjadi bagian penting dalam memperkuat budaya integritas, transparansi, dan keberlanjutan di lingkungan Perusahaan.

Setiap Insan PELNI Services yang terbukti melakukan pelanggaran terhadap *Code of Conduct* akan diberikan sanksi. Pemberian sanksi akan diatur dengan Peraturan perusahaan yang mengatur tentang sanksi disiplin.

Sosialisasi Penerapan dan Penegakan Pedoman Perilaku dan Etika

Sosialisasi merupakan tahapan penting dari penerapan Standar Etika Perusahaan. PELNI Services senantiasa melakukan sosialisasi dalam penerapan Etika Bisnis kepada seluruh pegawai PELNI Services, mulai dari *level* operasional sampai kepada *top management*. Sosialisasi ini dimaksudkan agar insan PELNI Services senantiasa patuh terhadap Etika Bisnis.

Sepanjang tahun 2025, PELNI Services telah sosialisasi melalui poster dan pelatihan COC serta telah di komuniaksikan kepada pihak pihak terkait. Selain itu kami telah menampilkan pedoman GCG, COC Anti korupsi dan *soft structure* melalui *Website* dan Media lainnya.

Selain itu kami telah melakukan pendatangan pedoman pengendalian gratifikasi.

part of enhancing the application of good corporate governance.

As part of its commitment to Good Corporate Governance (GCG), PT Pelita Indonesia Djaya (PELNI Services) enforces the Code of Conduct as a fundamental guideline for ethical behavior across all levels of the organization. Every employee is encouraged to report, in writing, any suspected violation of the Code of Conduct by providing complete and verifiable evidence along with their identity, free from elements of defamation or personal interest. The Company ensures the confidentiality and protection of whistleblowers who act in good faith, and all reports are followed up objectively, unless proven to be false or made in bad faith, in which case appropriate sanctions may apply.
PELNI Services provides an official Whistleblowing System (WBS) through email at WBS@PELNI Servicesc.co.id to support secure and accountable reporting. The consistent enforcement of the Code of Conduct is essential to strengthening a culture of integrity, transparency, and sustainability within the Company.

Any PELNI Services personnel found to have breached the Code of Conduct shall be subject to sanctions as regulated by the Company's disciplinary policies.

Socialisation of the Implementation and Enforcement of the Code of Conduct and Ethics

Socialisation is a critical stage in the application of the Company's Ethical Standards. PELNI Services continuously conducts awareness programmes regarding Business Ethics for all employees, from operational staff to top management. These efforts aim to ensure that all personnel remain compliant with Business Ethics.

Throughout 2025, PELNI Services has socialized the COC through posters and training, as well as communicating it to relevant parties. We have also displayed GCG guidelines, an anti-corruption COC, and soft structures on our website and other media.

Additionally, the Company has formalised its guidelines on the control of gratification.

Penegakan Etika Bisnis

PELNI Services melakukan penegakan terhadap Etika Bisnis yang dilakukan dengan melakukan pemantauan secara berkala terhadap penegakan Etika Bisnis. Upaya penegakan Etika Bisnis dilakukan oleh PELNI Services melalui penyediaan media pengaduan pelanggaran, penerapan *reward and punishment* serta pernyataan komitmen.

Pokok-Pokok Kode Etik

Kode Etik Perusahaan telah diresmikan oleh Dewan Komisaris dan Direksi pada Kode Etik berisi prinsip-prinsip dasar yang dijadikan panduan bagi anggota Dewan Komisaris dan Direksi, juga karyawan Perusahaandalam aktivitas kerja sehari-hari. Pokok-pokok di dalam Kode Etik PELNI Services tersebut adalah:

1. Pendahuluan
2. Pedoman Etika Usaha
3. Pedoman Etika Kerja
4. Penerapan Pedoman Perilaku dan Etika
5. Penutup

Kode Etik Perusahaan SK Direksi N0: 05.02/DIR/SK/003/100/2024 Tentang Pedoman Perilaku dan Etika di lingkungan PELNI Services. Pedoman ini harus dijalankan dan dipatuhi oleh seluruh jajaran staf dan manajemen dengan tujuan menciptakan kestabilan melalui aktivitas operasional Perusahaan yang kredibel, tidak diskriminatif, dan akuntabel.

Sosialisasi, Sanksi, dan Upaya Penegakan Kode Etik di Perusahaan

Sepanjang tahun 2025, Perusahaan tidak menerima laporan pelanggaran Kode Etik yang dilakukan karyawan Perusahaan dan jajaran manajemen, termasuk anggota Direksi dan Dewan Komisaris. Pencapaian tersebut merupakan hasil dari upaya Perusahaan dalam mensosialisasikan Kode Etik di lingkungan kerja melalui beragam pelatihan pada berbagai level karyawan. Pelatihan tersebut diselenggarakan oleh Departemen *Human Resources Development*.

Dalam menegakkan dan menjalankan Kode Etik, Perusahaan menetapkan beberapa jenis sanksi untuk setiap pelanggaran Kode Etik yang dilakukan. Sanksi tersebut ialah:

1. Sanksi yang dikenakan kepada setiap pelanggar harus sesuai dengan peraturan dan undang-undang yang berlaku.
2. Direksi merupakan pihak yang bertanggung jawab menetapkan sanksi bagi para pelanggar.
3. Sanksi yang diberikan Direksi dapat berupa

Enforcement of Business Ethics

PELNI Services enforces Business Ethics by conducting regular monitoring of adherence to ethical standards. The Company facilitates this enforcement through dedicated whistleblowing channels, the application of a reward and punishment system, and requiring commitment statements from all employees.

Key Principles of the Code of Ethics

The Company's Code of Ethics has been formally ratified by the Board of Commissioners and the Board of Directors. It serves as a fundamental guideline for members of the Board of Commissioners, the Board of Directors, and all employees in their daily professional activities. The main components of PELNI Services's Code of Ethics include:

1. *Introduction*
2. *Business Ethics Guidelines*
3. *Workplace Ethics Guidelines*
4. *Implementation of the Code of Conduct and Ethics*
5. *Closing Provisions*

The Code of Ethics is regulated under the Directors' Decree No.: 05.02/DIR/SK/003/100/2024 concerning the Code of Conduct and Ethics within PELNI Services. All levels of staff and management are required to comply with these guidelines to establish operational stability through credible, non-discriminatory, and accountable business practices.

Socialisation, Sanctions, and Enforcement of the Code of Ethics within the Company

Throughout 2025, the Company did not receive any reports of violations of the Code of Ethics by employees, management, or members of the Board of Directors and the Board of Commissioners. This achievement is the result of the Company's consistent efforts in socialising the Code of Ethics within the workplace through various training programmes for employees at all levels. These training sessions were conducted by the Human Resources Development Department.

To enforce the Code of Ethics, the Company has established specific sanctions for any violations, which include:

1. *Sanctions for violators must be consistent with prevailing laws and regulations.*
2. *The Board of Directors is responsible for determining sanctions for violators.*
3. *Sanctions may include corrective actions,*

tindakan pembinaan, disipliner, atau tindakan preventif yang dilaksanakan atasan langsung masing-masing pelanggar.
4. Direksi dan Dewan Komisaris yang melanggar dapat diberikan sanksi oleh pemegang saham.
5. Pelanggar yang merupakan mitra bisnis atau pemangku kepentingan dapat mengacu kepada sanksi yang tertera di dalam kontrak. Jika sanksi dalam bentuk tindak PELNI Servicesana, dapat dilimpahkan kepada pihak yang berwajib.

WHISTLEBLOWING SYSTEM

Kebijakan pengaduan pelanggaran diperlukan untuk mengatur penyelesaian Pengaduan Pelanggaran bagi *stakeholders*. Kebijakan Pengelolaan Pengaduan Pelanggaran *(whistleblowing system)* merupakan sistem yang dapat dijadikan media bagi saksi pelapor untuk menyampaikan informasi mengenai tindakan pelanggaran yang diindikasi terjadi di dalam suatu Perusahaan.

Jenis Pengaduan

Jenis pengaduan yang dapat disampaikan melalui mekanisme Whistleblowing System adalah sebagai berikut:
1. Pelanggaran atas aturan atau persyaratan internal.
2. Pelanggaran atas hukum atau peraturan yang berlaku tidak termasuk fraud atau pencurian (termasuk insider trading).
3. Fraud atau pencurian.
4. Membahayakan kesehatan atau keselamatan.
5. Masalah-masalah sumber daya manusia yang telah gagal untuk diselesaikan melalui prosedur pengaduan SDM.
6. Memalsukan atau menyembunyikan catatan keuangan.
7. Memalsukan atau menyembunyikan informasi manajemen non-finansial.
8. Perilaku tidak etis.
9. Perlakuan terhadap pelanggan yang tidak pada tempatnya
10. Kerusakan lingkungan

Mekanisme Sistem Pengaduan

Kebijakan Pengaduan Pelanggaran yang disusun dimaksudkan untuk mengelola dan meminimalkan risiko yang mungkin terjadi antara lain terkait dengan kerugian perusahaan secara finansial maupun reputasi perusahaan yang bersifat negatif. Pengaduan pelanggaran dapat disampaikan secara lisan maupun tulisan, melalui email maupun surat resmi.

disciplinary measures, or preventive actions to be executed by the violator's direct supervisor.
4. *Violations by members of the Board of Directors or Board of Commissioners may result in sanctions imposed by the shareholders.*
5. *Business partners or stakeholders who violate the Code of Ethics may be subject to sanctions outlined in their respective contracts. Should the violation constitute a criminal offence, the matter will be referred to the relevant authorities.*

Whistleblowing System

A whistleblowing policy is essential to regulate the process of reporting violations by stakeholders. The Whistleblowing System functions as a medium that enables informants to report suspected violations occurring within the Company.

Types of Reportable Violations

The following types of violations may be reported through the Whistleblowing System mechanism:

1. *Breaches of internal rules or requirements.*
2. *Violations of applicable laws or regulations, excluding fraud or theft (including insider trading).*
3. *Fraud or theft.*
4. *Actions endangering health or safety.*
5. *Human resources matters that have not been resolved through the formal HR complaints procedure.*
6. *Falsification or concealment of financial records.*
7. *Falsification or concealment of non-financial management information.*
8. *Unethical behaviour.*
9. *Improper treatment of customers.*
10. *Environmental damage.*

Whistleblowing Mechanism

The Whistleblowing Policy is designed to manage and mitigate risks that may arise, including potential financial losses or reputational damage to the Company. Reports of violations can be submitted either verbally or in writing, through email or formal correspondence.
Complaints submitted by third parties and/or

Pengaduan dari pihak ketiga dan/atau dari karyawan Perusahaan harus ditempatkan dalam kerangka peningkatan GCG. Pengaduan harus disampaikan oleh pelapor dengan rasa tanggung jawab dan bukan bersifat fitnah yang dapat mencemarkan nama baik atau reputasi seseorang.

Cara Penyampaian Laporan Pelanggaran

Pengaduan yang disampaikan harus memenuhi syarat-syarat bahwa pengaduan disampaikan secara tertulis, memuat identitas pelapor (kerahasiaan identitas pelapor akan tetap terjaga), memuat informasi yang memberikan petunjuk mengenai permasalah seperti yang diuraikan pada bagian di atas, Informasi harus didukung dengan bukti-bukti yang cukup dan dapat diandalkan sebagai data awal untuk melakukan pemeriksaan lebih lanjut.

Demi memberikan kemudahan bagi seluruh karyawan dalam memproses laporan pelanggaran, Perusahaan menyediakan ragam fasilitas pelaporan berupa kotak saran, formulir isian, dan surel dengan alamat wbs@pidc.co.id. Setiap laporan yang masuk harus dapat dipertanggungjawabkan dan disampaikan secara baik.

Perlindungan Bagi Pelapor

Perusahaan berkewajiban untuk menciptakan rasa aman bagi saksi dan para pelapor dari ancaman baik verbal maupun *non-verbal* yang dapat mereka terima. Perlindungan tersebut juga diterima oleh para pengelola sistem pelaporan, tim investigasi, maupun pihak-pihak yang memberikan informasi mengenai pengaduan tersebut.

Terkait dengan bentuk pelaporan, para pelapor bisa memilih bagaimana identitas mereka akan diungkap, yakni pengungkapan penuh:
- Pelapor mengungkapkan identitasnya kepada Perusahaan, pengungkapan sebagian.
- Pelapor mengungkapkan identitasnya hanya kepada pihak independen, dan anonimitas.
- Perusahaan tidak mengungkapkan identitasnya kepada pihak independen maupun kepada Perusahaan.

Pihak Pengelola dan Penanganan Pengaduan

Pihak yang ditunjuk untuk mengelola dan memitigasi pengaduan yang masuk adalah Unit SPI Perusahaan. Pihak tersebut akan menindaklanjuti setiap laporan yang masuk dengan rangkaian prosedur penanganan sebagai berikut:

Company employees must be placed within the framework of enhancing good corporate governance (GCG). Reports must be made responsibly and shall not constitute slander or defamation intended to damage the reputation of any individual.

Procedure for Submitting a Violation Report

Reports must meet the following criteria: they must be submitted in writing, contain the identity of the reporter (the confidentiality of the reporter's identity will be safeguarded), and include information that provides clear indications of the issue as described above. The information should be supported by sufficient and reliable evidence to serve as an initial basis for further investigation.

To facilitate ease of reporting for all employees, the Company provides various reporting channels, including suggestion boxes, complaint forms, and an email address at wbs@pidc.co.id. All submitted reports must be accountable and delivered properly.

Protection for Whistleblowers

The Company is obligated to provide a secure environment for witnesses and whistleblowers, protecting them from both verbal and non-verbal threats. This protection extends to individuals managing the reporting system, investigation teams, and any parties providing information relating to a complaint.

With regard to identity disclosure, whistleblowers may select from the following options:

- *Full disclosure: the whistleblower reveals their identity to the Company.*
- *Partial disclosure: the whistleblower reveals their identity only to an independent party.*
- *Anonymity: the whistleblower's identity is not disclosed to either the Company or independent parties.*

Whistleblowing Management and Handling

The Internal Audit Unit is designated to manage and mitigate all received reports. The unit will follow up on each report through the following procedures:

1. Laporan pelanggaran yang khusus dilakukan anggota Direksi akan diverifikasi kebenarannya oleh Dewan Komisaris.
2. Jika karyawan terbukti melanggar, Direksi akan menjatuhkan sanksi kepada pelanggar tersebut berdasarkan masukan dari tim investigasi. Jika pelanggar merupakan anggota Direksi atau Dewan Komisaris, pemegang saham akan menetapkan sanksi berdasarkan mekanisme RUPS.

1. *Reports concerning violations by members of the Board of Directors will be verified by the Board of Commissioners.*
2. *If an employee is found to have committed a violation, the Board of Directors will impose sanctions on the violators based on input from the investigation team. If the violators are members of the Board of Directors or Board of Commissioners, shareholders will determine sanctions based on the GMS mechanism.*

Laporan Pengaduan Tahun 2025

Whistleblowing Reports for 2025

Sepanjang tahun 2025, Perusahaan tidak menerima laporan pengaduan dari pemangku kepentingan, baik yang disampaikan secara langsung maupun melalui kanal resmi pengaduan yang tersedia.

Throughout 2025, the Company did not receive any complaints from stakeholders, either submitted directly or through the official complaint channels available.

JUMLAH ADUAN / *Number of Complaints*	STATUS ADUAN / *Complaint Status*	
	PROSES / *Process*	SELESAI / *Finish*
-	-	-

Whistleblowing system merupakan pengungkapan tindakan pelanggaran atau perbuatan yang melawan hukum, perbuatan tidak etis atau perbuatan lain yang dapat merugikan perusahaan, oleh pelapor pelanggaran.
Kami telah melakukan penyusunan kebijakan terkait dengan Strategi *Anti Fraud* yang ditetapkan dalam SK Direksi Nomor 05.02/DIR/SK/004/100/2024.

The Whistleblowing System serves as a formal channel for the disclosure of violations, unlawful acts, unethical conduct, or other actions that may harm the Company, made by whistleblowers.

In support of this system, the Company has established policies related to its Anti-Fraud Strategy, formalised through the Directors' Decree No. 05.02/DIR/SK/004/100/2024.

Manfaat Sistem Pelaporan Pelanggaran

Benefits of Whistleblowing System

1. Tersedianya sarana penyampaian informasi penting dan kritis bagi perusahaan kepada pihak yang harus segera menanganinya secara aman, yaitu Unit Kerja Anti Fraud (UKAF).
2. Tersedianya mekanisme deteksi dini atas kejadian fraud.
3. Tersedianya kesempatan untuk memitigasi potensi kejadian fraud secara internal.
4. Meminimalisir potensi risiko yang dihadapi perusahaan akibat dari kejadian *fraud* baik dari segi keuangan, operasional, hukum dan reputasi.
5. Meningkatkan reputasi Perusahaan dimata pemangku kepentingan.

1. *The availability of a means of conveying important and critical information for the company to those who must immediately handle it safely, namely the Anti-Fraud Work Unit (UKAF).*
2. *The availability of an early detection mechanism for fraud events.*
3. *The availability of opportunities to mitigate potential fraud events internally.*
4. *Minimising the potential risks faced by the company as a result of fraud events in terms of financial, operational, legal and reputation.*
5. *Improve the Company's reputation in the eyes of stakeholders.*

Jenis Tindakan Pelanggaran Yang Dapat Dilaporkan *(Whistleblowing)*

Types of Reportable Offences (Whistleblowing)

1. Melanggar peraturan perundang-undangan, meliputi pemalsuan tanda tangan, korupsi, penggelapan, mark-up, penggunaan narkoba, dan lai-lain.

1. *Violating laws and regulations, including signature forgery, corruption, embezzlement, mark-up, drug use, etc.*

2. Melanggar pedoman etika Perusahaan, meliputi: benturan kepentingan, pelecehan, terlibat dalam kegiatan masyarakat yang dilarang.
3. Melanggar prinsip akuntansi umum.
4. Melanggar kebijakan dan prosedur operasional Perusahaan.
5. Tindak kecurangan lainnya yang dapat menimbulkan kerugian finansial ataupun *non-finansial*.
6. Tindakan yang membahayakan keselamatan kerja.

Mekanisme Penyampaian Laporan

1. Pengaduan pelanggaran yang diduga dilakukan oleh Karyawan Perusahaan ditujukan kepada Direksi PELNI Services.
2. Pengaduan pelanggaran yang diduga dilakukan oleh Direksi, ditujukan kepada Dewan Komisaris PELNI Services.
3. Dalam hal terdapat pengaduan terkait anggota Direksi atau anggota Dewan Komisaris PELNI Services maka pengelola WBS PELNI Services wajib meneruskan pengaduan tersebut kepada pengelola WBS Pemegang Saham PT PELNI (Persero).

Mekanisme penyampaian Pelaporan Pengaduan poin 1 sampai dengan 3 di atas, dapat disampaikan melalui *email* PELNI Services dengan alamat *email* wbs@pidc.co.id dengan melampirkan dokumen-dokumen pendukung (*scan* dokumen, foto, video, rekaman serta dokumen lain yang terkait). Alamat *email* tercantum dalam *website* PELNI Services yaitu **www.pelniservices.co.id.**

Perusahaan menerima setiap pengaduan pelanggaran yang diajukan *stakeholders* dan/ atau perwakilan *stakeholders* melalui media tersebut di atas. Pelapor mencantumkan atau menginformasikan identitas sekurang-kurangnya:
1. Nama
2. Alamat
3. *Email*
4. Foto / *Scan* KTP
5. Telepon yang bisa dihubungi

Isi laporan memuat/menginformasikan sekurang-kurangnya:
1. Perbuatan berindikasi pelanggaran yang diketahui.
2. Dimana perbuatan tersebut dilakukan.
3. Kapan perbuatan tersebut dilakukan.
4. Siapa saja yang terlibat dalam perbuatan tersebut.
5. Bagaimana perbuatan tersebut dilakukan (modus).

2. *Violating the Company's ethical guidelines, including: conflict of interest, harassment, engaging in prohibited community activities.*
3. *Violating general accounting principles.*
4. *Violating the Company's operational policies and procedures.*
5. *Other fraudulent acts that may cause financial or non-financial losses.*
6. *Actions that endanger work safety.*

Report Submission Mechanism

1. *Complaints of violations allegedly committed by Employees of the Company are addressed to the Board of Directors of PELNI Services.*
2. *Complaints of violations allegedly committed by the Board of Directors, addressed to the Board of Commissioners of PELNI Services.*
3. *In the event that there is a complaint related to a member of the Board of Directors or a member of the Board of Commissioners of PELNI Services, the PELNI Services WBS manager must forward the complaint to the Shareholder WBS manager PT PELNI (Persero).*

The mechanism for submitting Complaint Reporting points 1 to 3 above, can be submitted via PELNI Services email with the email address wbs@pidc.co.id by attaching supporting documents (scanned documents, photos, videos, recordings and other related documents). The email address is listed on the PELNI Services website, ***www.pelniservices.co.id.***

The Company accepts any complaints of violations filed by stakeholders and / or representatives of stakeholders through the above media. The reporter includes or informs the identity of at least:

1. *Name*
2. *Address*
3. *Email*
4. *Photo / Scan of ID Card*
5. *Contact phone*

The contents of the report contain/inform at least:

1. *Actions indicating violations that are known.*
2. *Where the act was committed.*
3. *When the offence was committed.*
4. *Who was involved in the act.*
5. *How the offence was committed (mode).*

Alur Tentang Penyampaian Pelaporan Pelanggaran (WBS) Melalui *Email* /
Flow Regarding Submission of Violation Reports (WBS) Via Email



Perlindungan Pelapor

Setiap pelapor pelanggaran mendapat jaminan perlindungan dari Perusahaan, dalam bentuk ;

1. Perlindungan secara internal, antara lain :
   a. Kerahasiaan identitas pelapor
   b. Bantuan pendampingan hukum
   c. Perlakuan yang merugikan secara internal, seperti :
      - Pemecatan yang tidak adil
      - Penurunan jabatan atau pangkat
      - Pelecehan atau diskriminasi dalam segala bentuk
      - Catatan yang merugikan dalam file data pribadinya
2. Perlindungan eksternal
   Perlindungan eksternal mengacu pada undang-undang terkait perlindungan saksi dan korban, antara lain;
   a. Perlindungan dari tuntutan PELNI Servicesana dan /atau perdata
   b. Perlindungan atas keamanan pribadi dan keluarga pelapor dari ancaman fisik atau mental
   c. Perlindungan terhadap harta pelapor
   d. Kerahasiaan dan penyamaran identitas pelapor
   e. Pemberian keterangan tanpa bertatap muka dengan terlapor, pada setiap pemeriksaan perkara dalam hal pelanggaran tersebut masuk pada sengketa pengadilan.

Whistleblower Protection

Every whistleblower is guaranteed protection from the Company, in the form of;

1. *Internal protection, among others:*
   a. *Confidentiality of the whistleblower's identity*
   b. *Legal assistance*
   c. *Internally adverse treatment, such as:*
      - *Unfair dismissal*
      - *Demotion or rank reduction*
      - *Harassment or discrimination in all forms*
      - *Adverse records in his/her personal data files*
2. *External protection*
   External protection refers to laws related to witness and victim protection, including;
   a. *Protection from criminal and/or civil charges*
   b. *Protection of the reporter's personal and family security from threats physical or mental*
   c. *Protection of the reporter's property*
   d. *Confidentiality and concealment of the reporter's identity*
   e. *Providing testimony without meeting face-to-face with the reported party, at each examination of the case in the event that the offence is included in a court dispute.*

Hasil Kebijakan Whistleblowing System

Selama Tahun 2024, tidak terdapat laporan pengaduan pelanggaran melalui Aplikasi Sistem Anti *Fraud* (SAF).

Kebijakan Anti Korupsi

Perusahaan berkomitmen membangun lingkungan kerja yang akuntabel dan bebas dari praktik korupsi sebagai bagian dari penerapan GCG. Kebijakan Anti Korupsi telah selaras dengan Kode Etik Perusahaan, yang secara tegas melarang manajemen, karyawan, dan mitra untuk menerima atau memberikan suap, tip, maupun *kickback*.

Pengawasan dan sosialisasi terhadap kebijakan ini terus dilakukan untuk menjaga integritas dan mendukung keberlanjutan usaha.

Program Anti Korupsi

Perusahaan memiliki program anti korupsi sebagai wujud komitmen dalam membangun tata kelola usaha yang bersih, transparan, dan akuntabel. Komitmen tersebut diterapkan pada seluruh aktivitas bisnis Perusahaan, termasuk dalam proses pengadaan barang, pengelolaan pemasok, distribusi, penagihan, serta pelayanan *Ship Chandler* dan *supply chain*.

Program anti korupsi tersebut antara lain dilaksanakan melalui audit internal secara berkala, penguatan pengendalian dalam proses bisnis, serta penerapan mekanisme pelaporan pelanggaran melalui *Whistleblowing System*. Mekanisme ini disediakan untuk mendorong pengawasan bersama terhadap potensi tindakan ilegal, penyalahgunaan wewenang, benturan kepentingan, gratifikasi, maupun praktik korupsi di lingkungan Perusahaan.

Sosialisasi Program Anti Korupsi

Demi memastikan informasi mengenai Kebijakan Anti Korupsi dapat diterima dan dilaksanakan secara optimal oleh seluruh jajaran karyawan, manajemen, hingga level Direksi dan Dewan Komisaris, maka Perusahaan secara berkesinambungan melakukan sosialisasi program anti korupsi melalui berbagai cara, di antaranya melalui kegiatan penyuluhan mengenai tindakan anti korupsi, baik melibatkan pihak internal dan eksternal. Perusahaan juga melaksanakan kegiatan penyebarluasan informasi terkait korupsi melalui newsletter, selebaran, dan poster.

Whistleblowing System Policy Results

During 2024, there were no reports of violations through the Anti-Fraud System (SAF) Application.

Anti-Corruption Policy

The Company is committed to fostering a work environment that is accountable and free from corrupt practices as part of its implementation of Good Corporate Governance (GCG). The Anti-Corruption Policy is aligned with the Company's Code of Conduct, which explicitly prohibits management, employees, and partners from accepting or offering bribes, tips, or kickbacks.

Monitoring and outreach efforts related to this policy are continuously carried out to uphold integrity and support business sustainability.

Anti-Corruption Programmes

The Company has an anti-corruption program as a manifestation of its commitment to building clean, transparent, and accountable business governance. This commitment is implemented across all of the Company's business activities, including procurement, supplier management, distribution, billing, Ship Chandler and supply chain.

This anti-corruption program is implemented through, among other things, regular internal audits, strengthening controls within business processes, and implementing a whistleblowing system for reporting violations. This mechanism is designed to encourage joint oversight of potential illegal acts, abuse of authority, conflicts of interest, bribery, and corrupt practices within the Company.

Anti-Corruption Awareness Campaigns

To ensure that the Anti-Corruption Policy is well understood and properly implemented by all employees, management, the Board of Directors, and the Board of Commissioners, the Company consistently conducts anti-corruption awareness campaigns. These activities include educational sessions on anti-corruption measures involving both internal and external parties. The Company also disseminates information through newsletters, leaflets, and posters to further reinforce anti-corruption practices.

Pemberian Dana untuk Kegiatan Sosial dan Politik

PELNI Services tidak terlibat didalam kegiatan politik dan tidak memberikan donasi atau bantuan untuk kepentingan politik. Sedangkan kepedulian terhadap masalah sosial merupakan bagian penting dari tugas dan tanggung jawab PELNI Services kepada masyarakat. Uraian lebih lengkap terdapat pada bagian Tanggung Jawab Sosial Perusahaan pada laporan ini.

Donations for Social and Political Activities

PELNI Services does not participate in political activities nor does it provide donations or contributions for political purposes. However, the Company's concern for social issues remains an integral part of PELNI Services's corporate responsibility to society. Further details regarding the Company's social responsibility initiatives can be found in the Corporate Social Responsibility section of this report.

Benturan Kepentingan

Benturan kepentingan adalah suatu keadaan dimana terdapat konflik antara kepentingan ekonomi Perusahaan dengan kepentingan ekonomi pribadi Direksi, Dewan Komisaris dan Pemegang Saham. Selama tahun 2024 tidak ada transaksi yang memiliki benturan kepentingan di PELNI Services, setiap transaksi dilakukan sesuai dengan ketentuan yang berlaku dan selalu memperhatikan prinsip-prinsip GCG.

Conflict of Interest

A conflict of interest arises when there is a clash between the economic interests of the Company and the personal interests of members of the Board of Directors, Board of Commissioners, or Shareholders. Throughout 2024, there were no transactions at PELNI Services that constituted a conflict of interest. All transactions were conducted in accordance with prevailing regulations and consistently adhered to GCG principles.

Program Kepemilikan Saham oleh Manajemen dan Karyawan

Hingga akhir tahun 2025, Perusahaan belum mempunyai Program Kepemilikan Saham oleh Manajemen dan Karyawan. Dengan demikian, informasi mengenai jumlah saham yang dialokasikan, jangka waktu pelaksanaannya, hingga kriteria untuk menentukan karyawan yang berhak belum tersedia.

Management and Employee Share Ownership Programme

As of the end of 2025, the Company does not have a Management and Employee Share Ownership Programme in place. Accordingly, there is no information available regarding share allocations, implementation timelines, or eligibility criteria for employees.

Penerapan Atas Pedoman Tata Kelola Perusahaan

Perseroan senantiasa berkomitmen untuk menjalankan prinsip-prinsip Tata Kelola Perusahaan yang Baik *(Good Corporate Governance/GCG)* dalam setiap aspek operasional dan pengambilan keputusan. Komitmen ini diwujudkan melalui:

Implementation of Corporate Governance Guidelines

The Company remains fully committed to applying the principles of Good Corporate Governance (GCG) in every aspect of its operations and decision-making processes. This commitment is demonstrated through the following:

Penerapan Pedoman Tata Kelola

PELNI Services secara konsisten menerapkan pedoman tata kelola perusahaan yang disusun berdasarkan prinsip-prinsip transparansi, akuntabilitas, tanggung jawab, independensi, serta kewajaran dan kesetaraan.

Adherence to Governance Guidelines

PELNI Services consistently applies corporate governance guidelines based on the principles of transparency, accountability, responsibility, independence, fairness, and equality.

Pernyataan Kepatuhan

Perusahaan secara berkala menyampaikan pernyataan kepatuhan terhadap penerapan pedoman GCG kepada para pemegang saham. Pernyataan ini mencerminkan akuntabilitas manajemen serta kesungguhan dalam menjaga kepercayaan pemangku kepentingan.

Compliance Declarations

The Company regularly submits statements of compliance regarding the implementation of GCG to its shareholders. These declarations reflect the management's accountability and its unwavering commitment to maintaining stakeholder trust.

Tindak Lanjut atas Hasil Penilaian

Dalam rangka peningkatan berkelanjutan, Perseroan secara aktif melakukan evaluasi dan menindaklanjuti hasil penilaian atas penerapan GCG. Setiap rekomendasi yang diberikan menjadi acuan dalam melakukan perbaikan sistem dan kebijakan, guna memastikan bahwa praktik tata kelola yang dijalankan selaras dengan standar terbaik.

Follow-up on Assessment Results

In line with its continuous improvement efforts, the Company actively evaluates and follows up on the results of GCG implementation assessments. Every recommendation provided serves as a reference for enhancing systems and policies to ensure that governance practices align with international best standards.

Praktik *Bad Corporate Governance*

PELNI Services memiliki komitmen kuat dalam penerapan GCG dan sedapat mungkin menghindari praktik-praktik *bad corporate governance*. Terkait dengan praktik-praktik *bad corporate governance*, dapat dilihat dari tabel berikut ini:

Practices of Poor Corporate Governance

PELNI Services maintains a strong commitment to the implementation of GCG and strives to avoid any practices that constitute poor corporate governance. Details of such practices, if any, can be referred to in the following table:

NO.	PRAKTIK BAD CORPORATE GOVERNANCE / *Bad Corporate Governance Practices*	PRAKTIK DI PELNI Services / *Practice at PELNI Services*
1.	Adanya laporan sebagai perusahaan yang mencemari lingkungan / *There is a report as a company that pollutes the environment*	PELNI Services tidak pernah mendapatkan cap/predikat sebagai perusahaan pencemar lingkungan dari instansi manapun. / *PELNI Services has never been labeled as an environmental polluter by any agency*
2.	Perkara penting yang sedang dihadapi oleh perusahaan, entitas anak, anggota Direksi dan/atau anggota Dewan Komisaris yang sedang menjabat yang tidak diungkapkan dalam Laporan Tahunan / *Important matters currently being faced by the company, subsidiaries, members of the Board of Directors and/or members of the Board of Commissioners who are in office that are not disclosed in the Annual Report*	Seluruh perkara penting telah diungkapkan dalam Laporan Tahunan ini / *All important matters have been disclosed in this Annual Report*
3.	Ketidakpatuhan dalam pemenuhan kewajiban perpajakan / *Non-compliance in fulfilling tax obligations*	PELNI Services telah memenuhi semua ketentuan terkait perpajakan / *PELNI Services has complied with all taxation provisions*
4.	Ketidaksesuaian penyajian laporan keuangan dengan SAK / *Non-compliance with the presentation of financial statements with SAK*	PELNI Services telah menyajikan laporan keuangan sesuai dengan ketentuan Standar Akuntansi Keuangan (SAK) yang berlaku. / *PELNI Services has presented financial statements in accordance with the applicable Financial Accounting Standards (SAK).*

Rencana Pengembangan GGC Tahun 2026 / *GGC Development Plan 2026*

PELNI Services berkomitmen untuk terus melanjutkan implementasi GCG secara konsisten.

PELNI Services is committed to continuing to implement GCG consistently.



TANGGUNG JAWAB SOSIAL PERUSAHAAN

Corporate Social Responsibility

Menciptakan Nilai Bersama bagi Masyarakat dan Lingkungan melalui Program yang Berkelanjutan

Creating Shared Value for Communities and the Environment through Sustainable Programs

7

PELNI

SERVICES

PT Pelita Indonesia Djaya



PELNI Services meyakini bahwa keberlanjutan bisnis hanya dapat tercapai melalui integrasi harmonis antara pertumbuhan ekonomi, kepedulian sosial, pelestarian lingkungan, dan penerapan tata kelola perusahaan yang baik berbasis prinsip ESG.

PELNI Services believes that business sustainability can only be achieved through harmonious integration between economic growth, social awareness, environmental preservation, and the implementation of good corporate governance based on ESG principles.

Di tengah dinamika industri *Ship Chandler* dan transportasi yang semakin kompleks, PT Pelita Indonesia Djaya ("PELNI Services") menyadari bahwa keberlanjutan usaha tidak hanya ditentukan oleh kinerja finansial, tetapi juga oleh kemampuan perusahaan dalam menciptakan dampak ekonomi, sosial, dan lingkungan yang positif bagi seluruh pemangku kepentingan. Oleh karena itu, PELNI Services menempatkan Tanggung Jawab Sosial dan Lingkungan (TJSL/CSR) sebagai bagian integral dari strategi bisnis perusahaan dalam mendukung pertumbuhan usaha yang berkelanjutan, inklusif, dan bertanggung jawab. (GRI 2-22, GRI 2-23 | ESG: E, S, G)

Pelaksanaan TJSL/CSR PELNI Services tidak lagi dipandang sebagai aktivitas filantropi semata, melainkan sebagai pendekatan strategis yang terintegrasi dengan prinsip *Environmental, Social, and Governance (ESG)*, tata kelola perusahaan yang baik *(Good Corporate Governance/GCG)*, serta arah pembangunan berkelanjutan nasional maupun global. Integrasi tersebut diwujudkan melalui pengelolaan dampak operasional perusahaan secara bertanggung jawab, penguatan hubungan dengan masyarakat, peningkatan kualitas lingkungan hidup, perlindungan hak asasi manusia, serta penerapan praktik bisnis yang etis dan transparan. (GRI 2-12, GRI 2-13, GRI 3-3 | ESG: E, S, G)

Sebagai bagian dari PELNI Group, PELNI Services terus memperkuat implementasi program CSR yang selaras dengan Tujuan Pembangunan Berkelanjutan *(Sustainable Development Goals/ SDGs)*, kebijakan TJSL BUMN, serta prinsip keberlanjutan yang mengedepankan penciptaan nilai jangka panjang. Melalui pendekatan tersebut, perusahaan berupaya memastikan bahwa setiap kegiatan operasional mampu memberikan kontribusi nyata terhadap pertumbuhan ekonomi nasional, pemberdayaan masyarakat, pelestarian lingkungan, serta peningkatan kualitas hidup secara berkelanjutan. (GRI 203-1, GRI 203-2, GRI 413-1 | ESG: E, S)

Amid the increasingly complex dynamics of the ship chandling and transportation industries, PT Pelita Indonesia Djaya ("PELNI Services") recognises that business sustainability is determined not only by financial performance, but also by the Company's ability to generate positive economic, social, and environmental impacts for all stakeholders. Accordingly, PELNI Services positions Corporate Social and Environmental Responsibility (TJSL/CSR) as an integral component of its business strategy in supporting sustainable, inclusive, and responsible growth. (GRI 2-22, GRI 2-23 | ESG: Environmental, Social, and Governance)

The implementation of TJSL/CSR at PELNI Services is no longer viewed merely as a philanthropic activity, but rather as a strategic approach integrated with Environmental, Social, and Governance (ESG) principles, Good Corporate Governance (GCG), and both national and global sustainable development agendas. This integration is reflected in the responsible management of the Company's operational impacts, the strengthening of community relations, the enhancement of environmental quality, the protection of human rights, and the implementation of ethical and transparent business practices. (GRI 2-12, GRI 2-13, GRI 3-3 | ESG: Environmental, Social, and Governance)

As part of the PELNI Group, PELNI Services continues to strengthen the implementation of CSR programmes aligned with the Sustainable Development Goals (SDGs), State-Owned Enterprises' TJSL policies, and sustainability principles that prioritise long-term value creation. Through this approach, the Company seeks to ensure that its operational activities deliver meaningful contributions to national economic growth, community empowerment, environmental preservation, and the continuous improvement of quality of life. (GRI 203-1, GRI 203-2, GRI 413-1 | ESG: Environmental and Social)

PELNI Services meyakini bahwa keberhasilan perusahaan di masa depan sangat dipengaruhi oleh kemampuan dalam menjaga keseimbangan antara pertumbuhan bisnis dengan kepedulian terhadap lingkungan dan masyarakat. Oleh karena itu, perusahaan terus memperkuat budaya keberlanjutan melalui integrasi aspek ESG ke dalam proses pengambilan keputusan, pengelolaan risiko, strategi operasional, hingga pengembangan program sosial kemasyarakatan yang berdampak langsung bagi pemangku kepentingan. (GRI 2-22, GRI 2-24, GRI 3-3 | ESG: E, S, G)

Melalui implementasi TJSL/CSR yang terencana, terukur, dan berkelanjutan, PELNI Services berkomitmen untuk menjadi perusahaan *Ship Chandler* yang tidak hanya unggul secara operasional, namun juga memberikan kontribusi positif bagi pembangunan ekonomi hijau, kesejahteraan sosial, serta keberlanjutan lingkungan hidup di Indonesia. (GRI 2-23, GRI 201-1, GRI 203-2 | ESG: E, S, G)

KOMITMEN TERHADAP TANGGUNG JAWAB SOSIAL DAN LINGKUNGAN

Kami berkomitmen menjalankan Tanggung Jawab Sosial dan Lingkungan (TJSL/CSR) secara konsisten, terukur, dan berorientasi pada penciptaan nilai jangka panjang bagi seluruh pemangku kepentingan. Komitmen tersebut diwujudkan melalui pelaksanaan program-program sosial, ekonomi, dan lingkungan yang mendukung prinsip pembangunan berkelanjutan *(Sustainable Development Goals/SDGs)*, penerapan prinsip *Environmental, Social, and Governance (ESG)*, serta penguatan tata kelola perusahaan yang baik *(Good Corporate Governance/GCG)*.

Perusahaan meyakini bahwa keberhasilan bisnis tidak hanya diukur dari pencapaian finansial, namun juga dari kontribusi nyata terhadap masyarakat dan lingkungan hidup. (GRI 2-22, GRI 2-23, GRI 3-3 | ESG: E, S, G)

PELNI Services menempatkan program CSR sebagai instrumen strategis dalam membangun hubungan harmonis dengan masyarakat, meningkatkan kualitas hidup komunitas sekitar, menjaga kelestarian lingkungan, serta memperkuat reputasi perusahaan sebagai entitas bisnis yang bertanggung jawab.

PELNI Services believes that the Company's future success is significantly influenced by its ability to maintain a balance between business growth and its responsibility towards the environment and society. Accordingly, the Company continues to strengthen its sustainability culture through the integration of ESG considerations into decision-making processes, risk management, operational strategies, and the development of community programmes that generate tangible benefits for stakeholders.
(GRI 2-22, GRI 2-24, GRI 3-3 | ESG: Environmental, Social, and Governance)

Through the implementation of structured, measurable, and sustainable TJSL/CSR programmes, PELNI Services is committed to becoming a ship chandling company that not only excels operationally but also contributes positively to social welfare, green economic development, and environmental sustainability in Indonesia.
(GRI 2-23, GRI 201-1, GRI 203-2 | ESG: Environmental, Social, and Governance)

Commitment to Corporate Social and Environmental Responsibility

We are committed to implementing Corporate Social and Environmental Responsibility (TJSL/CSR) programmes in a consistent, measurable, and sustainable manner, with a focus on creating long-term value for all stakeholders. This commitment is realised through the implementation of social, economic, and environmental programmes that support the Sustainable Development Goals (SDGs), the application of Environmental, Social, and Governance (ESG) principles, and the strengthening of Good Corporate Governance (GCG) practices.

The Company believes that business success should not be measured solely by financial performance, but also by its tangible contributions to society and the environment. (GRI 2-22, GRI 2-23, GRI 3-3 | ESG: Environmental, Social, and Governance)

PELNI Services regards CSR programmes as a strategic instrument for fostering harmonious relationships with communities, improving the quality of life of surrounding communities, preserving environmental sustainability, and strengthening the Company's reputation as a responsible corporate entity.

Seluruh program CSR dilaksanakan berdasarkan prinsip inklusivitas, akuntabilitas, transparansi, dan keberlanjutan agar manfaat yang dihasilkan dapat dirasakan secara berkelanjutan oleh masyarakat dan lingkungan sekitar wilayah operasional perusahaan. (GRI 2-29, GRI 203-1, GRI 413-1 | ESG: S)

KEBIJAKAN UMUM CSR

PELNI Services telah menetapkan Kebijakan Umum CSR yang menjadi pedoman dalam pelaksanaan seluruh program sosial dan lingkungan perusahaan. Kebijakan ini dirancang untuk memastikan bahwa seluruh kegiatan usaha perusahaan senantiasa memperhatikan keseimbangan antara pertumbuhan ekonomi, pelestarian lingkungan, dan kesejahteraan sosial masyarakat. (GRI 2-23, GRI 2-24 | ESG: E, S, G)

Kebijakan CSR PELNI Services mencakup integrasi prinsip CSR ke dalam visi, misi, dan strategi perusahaan sebagai bagian dari upaya menciptakan nilai tambah bagi pemangku kepentingan serta mendukung sinergi yang harmonis antara perusahaan dengan masyarakat. Perusahaan juga memastikan kepatuhan terhadap aspek hukum, sosial, moral, dan etika dalam setiap aktivitas operasionalnya. (GRI 2-12, GRI 2-23 | ESG: G)

Selain itu, PELNI Services berfokus pada pemberdayaan masyarakat melalui berbagai program yang mendukung peningkatan kesejahteraan ekonomi, pendidikan, kesehatan, dan pengembangan kapasitas masyarakat di sekitar wilayah operasional. Seluruh program CSR dianggarkan sebagai bagian dari biaya perusahaan dengan mempertimbangkan prinsip kepatutan, kewajaran, efektivitas, dan dampak keberlanjutan jangka panjang. (GRI 203-1, GRI 203-2, GRI 413-1 | ESG: S)

All CSR programmes are implemented based on the principles of inclusiveness, accountability, transparency, and sustainability to ensure that the benefits generated can be continuously enjoyed by communities and the environment surrounding the Company's operational areas. (GRI 2-29, GRI 203-1, GRI 413-1 | ESG: Social)

General CSR Policy

PELNI Services has established a General CSR Policy that serves as the guiding framework for the implementation of all corporate social and environmental programmes. This policy is designed to ensure that the Company's business activities consistently maintain a balance between economic growth, environmental stewardship, and social well-being. (GRI 2-23, GRI 2-24 | ESG: Environmental, Social, and Governance)

The CSR Policy of PELNI Services incorporates CSR principles into the Company's vision, mission, and corporate strategy as part of its efforts to create added value for stakeholders and foster harmonious relationships between the Company and the communities in which it operates. The Company also ensures compliance with legal, social, moral, and ethical standards across all aspects of its operations. (GRI 2-12, GRI 2-23 | ESG: Governance)

In addition, PELNI Services focuses on community empowerment through various programmes aimed at enhancing economic welfare, education, healthcare, and community capacity development within its operational areas. All CSR programmes are budgeted as part of the Company's operating expenditure and are implemented with due consideration to the principles of appropriateness, fairness, effectiveness, and long-term sustainable impact. (GRI 203-1, GRI 203-2, GRI 413-1 | ESG: Social)

STRATEGI DAN PILAR PROGRAM TJSL PELNI SERVICES
Strategy and Pillars of PELNI Services's TJSL Program



Pelaksanaan program TJSL PELNI Services tahun 2025 dilaksanakan secara terarah, terukur, dan berkelanjutan melalui pendekatan berbasis kebutuhan masyarakat serta memperhatikan dampak sosial dan lingkungan jangka panjang.

Dalam implementasinya, PELNI Services menetapkan beberapa fokus utama program TJSL, yaitu:
1. Pemberdayaan Sosial dan Keagamaan;
2. Pengembangan Ekonomi dan Pemberdayaan Masyarakat;
3. Pelestarian Lingkungan Hidup;
4. Bantuan Kemanusiaan dan Kebencanaan; serta
5. Penguatan Hubungan dengan Pemangku Kepentingan.

Strategi tersebut dijalankan sebagai bagian dari kontribusi perusahaan dalam mendukung Tujuan Pembangunan Berkelanjutan *(Sustainable Development Goals/SDGs)* dan penciptaan nilai bersama *(creating shared value)* antara perusahaan dan masyarakat.
(GRI 2-23, GRI 2-29, GRI 203-1 | *ESG: Sustainability* | *KNKG: Responsibility & Stakeholder Engagement*)

The implementation of PELNI Services' TJSL programmes in 2025 was carried out in a focused, measurable, and sustainable manner through a needs-based approach that took into account the long-term social and environmental impacts on communities.

In its implementation, PELNI Services established several key areas of focus for its TJSL programmes, namely:
1. *Social and Religious Empowerment;*
2. *Economic Development and Community Empowerment;*
3. *Environmental Conservation;*
4. *Humanitarian and Disaster Relief Assistance; and*
5. *Strengthening Relationships with Stakeholders.*

These strategies were implemented as part of the Company's contribution to supporting the Sustainable Development Goals (SDGs) and creating shared value between the Company and the communities in which it operates.

(GRI 2-23, GRI 2-29, GRI 203-1 | ESG: Sustainability | KNKG: Responsibility & Stakeholder Engagement

KEPATUHAN TERHADAP REGULASI

Tanggung Jawab Sosial Perusahaan

Pelaksanaan Tanggung Jawab Sosial dan Lingkungan (TJSL/CSR) PELNI Services dilaksanakan dengan mengacu pada berbagai regulasi nasional dan standar internasional sebagai landasan penerapan prinsip keberlanjutan, tata kelola perusahaan yang baik, perlindungan lingkungan, penghormatan hak asasi manusia, serta penguatan praktik bisnis yang bertanggung jawab.

Kepatuhan terhadap regulasi tersebut menjadi bagian penting dalam memastikan seluruh aktivitas operasional perusahaan berjalan sesuai prinsip *Environmental, Social, and Governance (ESG)* serta mendukung keberlanjutan usaha jangka panjang. (GRI 2-27, GRI 2-23 | ESG: E, S, G)

Regulasi Nasional (Indonesia)

Dalam menjalankan program CSR dan operasional bisnis berkelanjutan, PELNI Services mengacu pada berbagai ketentuan peraturan perundang-undangan di Indonesia, antara lain:

- Undang-Undang No. 40 Tahun 2007 tentang Perseroan Terbatas;
- Undang-Undang No. 32 Tahun 2009 tentang Perlindungan dan Pengelolaan Lingkungan Hidup;
- Undang-Undang No. 13 Tahun 2003 tentang Ketenagakerjaan sebagaimana telah diperbarui melalui Undang-Undang No. 6 Tahun 2023 tentang Penetapan Perppu Cipta Kerja;
- Undang-Undang No. 8 Tahun 1999 tentang Perlindungan Konsumen;
- Undang-Undang No. 39 Tahun 1999 tentang Hak Asasi Manusia;
- Undang-Undang No. 27 Tahun 2022 tentang Perlindungan Data Pribadi;
- Peraturan OJK No. 51/POJK.03/2017 tentang Penerapan Keuangan Berkelanjutan;
- Peraturan Presiden No. 98 Tahun 2021 tentang Penyelenggaraan Nilai Ekonomi Karbon;
- Peraturan Menteri BUMN PER-1/MBU/03/2023 tentang Penugasan Khusus dan Program Tanggung Jawab Sosial dan Lingkungan BUMN;
- Peraturan Pemerintah No. 47 Tahun 2012 tentang Tanggung Jawab Sosial dan Lingkungan Perseroan Terbatas;

Compliance with Regulations

Corporate Social Responsibility

The implementation of Corporate Social and Environmental Responsibility (TJSL/CSR) programmes by PELNI Services is guided by various national regulations and international standards that serve as the foundation for the application of sustainability principles, good corporate governance, environmental protection, respect for human rights, and the strengthening of responsible business practices.

Compliance with these regulations constitutes an essential element in ensuring that all of the Company's operational activities are conducted in accordance with Environmental, Social, and Governance (ESG) principles while supporting the long-term sustainability of the business. (GRI 2-27, GRI 2-23 | ESG: E, S, G)

National Regulations (Indonesia)

In implementing its CSR programmes and sustainable business operations, PELNI Services refers to various laws and regulations in Indonesia, including:

- *Law No. 40 of 2007 concerning Limited Liability Companies;*
- *Law No. 32 of 2009 concerning Environmental Protection and Management;*
- *Law No. 13 of 2003 concerning Manpower, as amended by Law No. 6 of 2023 concerning the Stipulation of the Government Regulation in Lieu of Law on Job Creation as Law;*
- *Law No. 8 of 1999 concerning Consumer Protection;*
- *Law No. 39 of 1999 concerning Human Rights;*
- *Law No. 27 of 2022 concerning Personal Data Protection;*
- *Financial Services Authority Regulation (OJK Regulation) No. 51/POJK.03/2017 concerning the Implementation of Sustainable Finance;*
- *Presidential Regulation No. 98 of 2021 concerning the Implementation of Carbon Economic Value;*
- *Minister of State-Owned Enterprises Regulation PER-1/MBU/03/2023 concerning Special Assignments and the Corporate Social and Environmental Responsibility Programme of State-Owned Enterprises;*
- *Government Regulation No. 47 of 2012 concerning Corporate Social and Environmental Responsibility of Limited Liability Companies; and*

- Peraturan Pemerintah No. 22 Tahun 2021 tentang Penyelenggaraan Perlindungan dan Pengelolaan Lingkungan Hidup. (GRI 2-27 | ESG: G)

Standar dan Kerangka Internasional

Selain regulasi nasional, PELNI Services juga mengacu pada berbagai standar dan *framework* internasional untuk memperkuat implementasi praktik bisnis berkelanjutan dan pelaporan ESG, antara lain:

- *Global Reporting Initiative (GRI Standards)*;
- *United Nations Sustainable Development Goals (UN SDGs)*;
- *United Nations Global Compact (UNGC)*;
- *ISO 26000: Guidance on Social Responsibility*;
- ISO 9001:2015 terkait Sistem Manajemen Mutu;
- *ISO 14001: Environmental Management System*;
- *ISO 45001: Occupational Health and Safety Management System*;
- *OECD Guidelines for Multinational Enterprises*;
- *United Nations Guiding Principles on Business and Human Rights (UNGPs)*;
- *Task Force on Climate-related Financial Disclosures (TCFD)*;
- *IFRS Sustainability Disclosure Standards (ISSB/ IFRS S1 & S2)*;
- *Paris Agreement on Climate Change*;
- *International Labour Organization (ILO) Core Conventions* terkait hak pekerja, kebebasan berserikat, penghapusan kerja paksa, dan penghapusan pekerja anak. (GRI 2-23, GRI 2-27, GRI 3-3 | ESG: E, S, G)

Kepatuhan terhadap regulasi nasional dan standar internasional tersebut memperkuat komitmen PELNI Services dalam menerapkan tata kelola perusahaan yang baik, mengelola dampak sosial dan lingkungan secara bertanggung jawab, meningkatkan transparansi pelaporan keberlanjutan, serta mendukung terciptanya pertumbuhan bisnis yang berkelanjutan dan bernilai tambah bagi seluruh pemangku kepentingan. (GRI 2-27, GRI 307-1 | ESG: E, S, G)

DUE DILIGENCE TERHADAP DAMPAK SOSIAL, EKONOMI, DAN LINGKUNGAN

PELNI Services menerapkan proses *due diligence* secara berkala untuk mengidentifikasi, mencegah, memitigasi, dan mengevaluasi dampak sosial, ekonomi, serta lingkungan yang ditimbulkan dari aktivitas operasional perusahaan. Proses ini dilakukan melalui pemetaan risiko, penilaian

- *Government Regulation No. 22 of 2021 concerning the Implementation of Environmental Protection and Management. (GRI 2-27 | ESG: G)*

International Standards and Frameworks

In addition to national regulations, PELNI Services also refers to various international standards and frameworks to strengthen the implementation of sustainable business practices and ESG reporting, including:

- *Global Reporting Initiative (GRI Standards);*
- *United Nations Sustainable Development Goals (UN SDGs);*
- *United Nations Global Compact (UNGC);*
- *ISO 26000: Guidance on Social Responsibility;*
- *ISO 9001:2015 Quality Management System;*
- *ISO 14001: Environmental Management System;*
- *ISO 45001: Occupational Health and Safety Management System;*
- *OECD Guidelines for Multinational Enterprises;*
- *United Nations Guiding Principles on Business and Human Rights (UNGPs);*
- *Task Force on Climate-related Financial Disclosures (TCFD);*
- *IFRS Sustainability Disclosure Standards (ISSB/ IFRS S1 and S2);*
- *Paris Agreement on Climate Change; and*
- *International Labour Organization (ILO) Core Conventions concerning workers' rights, freedom of association, the elimination of forced labour, and the abolition of child labour.*
  (GRI 2-23, GRI 2-27, GRI 3-3 | ESG: E, S, G)

Compliance with these national regulations and international standards reinforces PELNI Services' commitment to implementing good Corporate Governance, managing social and environmental impacts responsibly, enhancing sustainability reporting transparency, and supporting the achievement of sustainable business growth that creates long-term value for all stakeholders.
(GRI 2-27, GRI 307-1 | ESG: E, S, G)

Due Diligence on Social, Economic, and Environmental Impacts

PELNI Services conducts periodic due diligence processes to identify, prevent, mitigate, and evaluate the social, economic, and environmental impacts arising from its operational activities. These processes are undertaken through risk mapping, impact assessments, monitoring the implementation

dampak, pengawasan implementasi kebijakan, dan evaluasi efektivitas program keberlanjutan. (GRI 3-3, GRI 2-12, GRI 2-13 | ESG: E, S, G)

Melalui pendekatan tersebut, perusahaan berupaya meminimalkan dampak negatif terhadap lingkungan dan masyarakat, sekaligus memaksimalkan kontribusi positif terhadap pembangunan ekonomi lokal, peningkatan kesejahteraan masyarakat, dan perlindungan lingkungan hidup. (GRI 203-2, GRI 413-1, GRI 413-2 | ESG: E, S)

TUJUAN PELAKSANAAN PROGRAM TJSL

Program TJSL PELNI Services bertujuan untuk:
- meningkatkan kualitas hidup masyarakat;
- mendukung pembangunan sosial dan ekonomi berkelanjutan;
- meningkatkan kepedulian terhadap lingkungan hidup;
- memperkuat hubungan harmonis dengan masyarakat dan pemangku kepentingan; serta
- menciptakan manfaat bersama antara perusahaan dan masyarakat.

Melalui program TJSL, perusahaan berupaya memberikan kontribusi nyata terhadap pembangunan nasional yang inklusif dan berkelanjutan. (GRI 203-1, GRI 413-1 | ESG: Social | KNKG: Responsibility)

KONTRIBUSI TERHADAP *SUSTAINABLE DEVELOPMENT GOALS (SDGS)*

Pelaksanaan program TJSL PELNI Services turut mendukung pencapaian Tujuan Pembangunan Berkelanjutan *(Sustainable Development Goals/ SDGs)*, antara lain:
- SDGs 1: Tanpa Kemiskinan;
- SDGs 2: Tanpa Kelaparan;
- SDGs 3: Kehidupan Sehat dan Sejahtera;
- SDGs 8: Pekerjaan Layak dan Pertumbuhan Ekonomi;
- SDGs 13: Penanganan Perubahan Iklim; dan
- SDGs 15: Menjaga Ekosistem Daratan.

Melalui berbagai program sosial dan lingkungan, perusahaan berkomitmen mendukung pembangunan nasional yang inklusif dan berkelanjutan. (GRI 2-23, GRI 203-1, GRI 304-1 | ESG: Sustainability)

MONITORING DAN EVALUASI PROGRAM

PELNI Services melakukan monitoring dan evaluasi secara berkala terhadap pelaksanaan program

of policies, and evaluating the effectiveness of sustainability programmes.
(GRI 3-3, GRI 2-12, GRI 2-13 | ESG: E, S, G)

Through this approach, the Company seeks to minimise adverse impacts on the environment and communities while maximising its positive contribution to local economic development, community welfare enhancement, and environmental protection.
(GRI 203-2, GRI 413-1, GRI 413-2 | ESG: E, S)

Objectives of the TJSL Programmes

PELNI Services' TJSL programmes are aimed at:
- *Improving the quality of life of communities;*
- *Supporting sustainable social and economic development;*
- *Enhancing awareness of environmental stewardship;*
- *Strengthening harmonious relationships with communities and stakeholders; and*
- *Creating shared value between the Company and society.*

Through its TJSL programmes, the Company seeks to make a tangible contribution to inclusive and sustainable national development. (GRI 203-1, GRI 413-1 | ESG: Social | KNKG: Responsibility)

Contribution to the Sustainable Development Goals (SDGs)

The implementation of PELNI Services' TJSL programmes also supports the achievement of the Sustainable Development Goals (SDGs), including:

- *SDG 1: No Poverty;*
- *SDG 2: Zero Hunger;*
- *SDG 3: Good Health and Well-being;*
- *SDG 8: Decent Work and Economic Growth;*
- *SDG 13: Climate Action; and*
- *SDG 15: Life on Land.*

Through various social and environmental initiatives, the Company remains committed to supporting inclusive and sustainable national development.
(GRI 2-23, GRI 203-1, GRI 304-1 | ESG: Sustainability)

Programme Monitoring And Evaluation

PELNI Services conducts periodic monitoring and evaluation of the implementation of its TJSL

TJSL guna memastikan efektivitas, ketepatan sasaran, dan keberlanjutan manfaat program bagi masyarakat. Evaluasi dilakukan melalui koordinasi dengan penerima manfaat, observasi lapangan, dan penilaian dampak sosial serta lingkungan dari setiap kegiatan yang dilaksanakan.

Hasil evaluasi tersebut menjadi dasar bagi perusahaan dalam menyusun program TJSL yang lebih adaptif, tepat sasaran, dan berkelanjutan pada periode mendatang. (GRI 2-25, GRI 3-3 | ESG: Governance | KNKG: Accountability)

KOMITMEN KEBERLANJUTAN

PELNI Services akan terus memperkuat implementasi program TJSL sebagai bagian dari strategi keberlanjutan perusahaan melalui program yang terukur, inklusif, dan berdampak jangka panjang bagi masyarakat dan lingkungan.

Perusahaan meyakini bahwa pertumbuhan usaha yang berkelanjutan harus berjalan selaras dengan peningkatan kualitas sosial masyarakat dan pelestarian lingkungan hidup guna menciptakan nilai bersama bagi seluruh pemangku kepentingan. (GRI 2-12, GRI 2-23 | ESG: Environmental, Social & Governance | KNKG: Sustainability)

TANGGUNG JAWAB SOSIAL TERKAIT HAK ASASI MANUSIA

PELNI Services berkomitmen menghormati, melindungi, dan memenuhi hak asasi manusia (HAM) dalam seluruh aktivitas operasional perusahaan sesuai dengan prinsip-prinsip HAM nasional dan internasional. Komitmen tersebut diterapkan kepada seluruh karyawan, mitra usaha, pemasok, dan masyarakat sekitar wilayah operasional perusahaan. (GRI 2-23, GRI 406-1, GRI 407-1, GRI 408-1, GRI 409-1 | ESG: S)

Perusahaan menjamin pemenuhan hak-hak dasar pekerja melalui Perjanjian Kerja Bersama (PKB), penerapan kebijakan non-diskriminasi, kesetaraan kesempatan kerja, serta perlindungan terhadap hak berserikat dan kebebasan menyampaikan pendapat sesuai ketentuan peraturan perundang-undangan dan konvensi ILO. (GRI 401-1, GRI 405-1, GRI 406-1, GRI 407-1 | ESG: S)

PELNI Services memastikan tidak terdapat praktik tenaga kerja anak maupun kerja paksa dalam seluruh aktivitas operasional perusahaan dan rantai pasoknya. Pengawasan dilakukan melalui

programmes to ensure their effectiveness, relevance, and the sustainability of benefits delivered to communities. Evaluations are carried out through coordination with beneficiaries, field observations, and assessments of the social and environmental impacts of each programme implemented.

The results of these evaluations serve as a basis for the Company in developing TJSL programmes that are more adaptive, targeted, and sustainable in future periods. (GRI 2-25, GRI 3-3 | ESG: Governance | KNKG: Accountability)

Sustainability Commitment

PELNI Services will continue to strengthen the implementation of its TJSL programmes as an integral part of the Company's sustainability strategy through initiatives that are measurable, inclusive, and capable of delivering long-term benefits to communities and the environment.

The Company believes that sustainable business growth must be pursued in harmony with the enhancement of social welfare and environmental preservation in order to create shared value for all stakeholders. (GRI 2-12, GRI 2-23 | ESG: Environmental, Social & Governance | KNKG: Sustainability)

Social Responsibility Relating to Human Rights

PELNI Services is committed to respecting, protecting, and upholding human rights throughout all of its operational activities in accordance with national and international human rights principles. This commitment applies to all employees, business partners, suppliers, and communities surrounding the Company's operational areas.
(GRI 2-23, GRI 406-1, GRI 407-1, GRI 408-1, GRI 409-1 | ESG: S)

The Company safeguards the fundamental rights of its employees through the implementation of the Collective Labour Agreement (CLA), non-discrimination policies, equal employment opportunities, and the protection of the rights to freedom of association and freedom of expression in accordance with applicable laws and regulations as well as International Labour Organization (ILO) conventions. (GRI 401-1, GRI 405-1, GRI 406-1, GRI 407-1 | ESG: S)

PELNI Services ensures that no child labour or forced labour practices exist within its operations or supply chain. Oversight is conducted through the evaluation of business partners and the enforcement of labour

evaluasi terhadap mitra kerja serta penerapan ketentuan kepatuhan tenaga kerja dalam proses pengadaan dan kerja sama bisnis.
(GRI 408-1, GRI 409-1 | ESG: S)

Perusahaan juga membuka kesempatan kerja yang setara bagi penyandang disabilitas serta mendukung terciptanya lingkungan kerja yang inklusif dan bebas diskriminasi. Selain itu, anggota satuan pengamanan perusahaan mendapatkan pelatihan terkait pengamanan berbasis penghormatan HAM guna memastikan penerapan prinsip keamanan yang profesional dan humanis. (GRI 405-1, GRI 412-2 | ESG: S)

Dalam menjaga hubungan harmonis dengan masyarakat sekitar, PELNI Services secara aktif membangun komunikasi dengan masyarakat lokal dan menghormati nilai-nilai budaya serta hak-hak masyarakat adat di wilayah operasional perusahaan. (GRI 411-1, GRI 413-1 | ESG: S)

TANGGUNG JAWAB SOSIAL TERKAIT OPERASI YANG ADIL

PELNI Services menerapkan prinsip *Good Corporate Governance (GCG)* dalam setiap aktivitas usaha dengan menekankan aspek transparansi, akuntabilitas, tanggung jawab, independensi, dan kewajaran. Penerapan prinsip tersebut bertujuan menciptakan operasional bisnis yang sehat, etis, dan berintegritas tinggi. (GRI 2-9, GRI 2-12, GRI 205-2, GRI 206-1 | ESG: G)

Perusahaan memiliki Kode Etik dan Pedoman Perilaku yang menjadi landasan bagi seluruh insan perusahaan dalam menjalankan aktivitas usaha secara profesional dan bertanggung jawab. Sosialisasi kode etik dilakukan secara berkala melalui pelatihan internal dan forum komunikasi perusahaan. (GRI 2-23, GRI 205-2 | ESG: G)

Dalam upaya pencegahan praktik korupsi, kolusi, dan nepotisme (KKN), PELNI Services menerapkan kebijakan anti korupsi, pengendalian gratifikasi, serta *Whistleblowing System (WBS)* yang memungkinkan seluruh pemangku kepentingan melaporkan dugaan pelanggaran secara aman dan rahasia. Hingga akhir tahun 2025, seluruh laporan yang diterima telah ditindaklanjuti sesuai prosedur yang berlaku. (GRI 205-2, GRI 205-3, GRI 2-26 | ESG: G)

Pada aspek pengadaan barang dan jasa, PELNI Services menerapkan prinsip efisien, efektif, kompetitif, transparan, adil, dan akuntabel. Evaluasi terhadap sistem pengadaan dilakukan

compliance requirements within procurement processes and business cooperation arrangements.
(GRI 408-1, GRI 409-1 | ESG: S)

The Company also provides equal employment opportunities for persons with disabilities and supports the creation of an inclusive and discrimination-free working environment. In addition, members of the Company's security personnel receive training on human rights-based security practices to ensure the implementation of professional and humane security principles.
(GRI 405-1, GRI 412-2 | ESG: S)

In maintaining harmonious relationships with surrounding communities, PELNI Services actively engages with local communities and respects cultural values as well as the rights of indigenous peoples within the Company's operational areas.
(GRI 411-1, GRI 413-1 | ESG: S)

Social Responsibility Relating to Fair Operating Practices

PELNI Services implements the principles of Good Corporate Governance (GCG) in all business activities, with an emphasis on transparency, accountability, responsibility, independence, and fairness. The application of these principles is aimed at fostering sound, ethical, and high-integrity business operations.
(GRI 2-9, GRI 2-12, GRI 205-2, GRI 206-1 | ESG: G)

The Company has established a Code of Ethics and Code of Conduct that serve as guiding principles for all Company personnel in carrying out business activities in a professional and responsible manner. The Code of Ethics is regularly communicated through internal training programmes and corporate communication forums. (GRI 2-23, GRI 205-2 | ESG: G)

As part of its efforts to prevent corruption, collusion, and nepotism (CCN), PELNI Services has implemented anti-corruption policies, gratuity control measures, and a Whistleblowing System (WBS), which enables stakeholders to report alleged violations in a secure and confidential manner. As of the end of 2025, all reports received had been followed up in accordance with the applicable procedures. (GRI 205-2, GRI 205-3, GRI 2-26 | ESG: G)

In the procurement of goods and services, PELNI Services applies the principles of efficiency, effectiveness, competitiveness, transparency, fairness, and accountability. Periodic evaluations of

secara berkala untuk memastikan kepatuhan terhadap ketentuan internal perusahaan dan regulasi yang berlaku. (GRI 204-1, GRI 2-6 | ESG: G)

TANGGUNG JAWAB SOSIAL TERKAIT LINGKUNGAN HIDUP

PELNI Services berkomitmen menjalankan operasional bisnis yang ramah lingkungan melalui penerapan prinsip efisiensi energi, pengurangan emisi, pengelolaan limbah, dan konservasi lingkungan hidup. Perusahaan menyadari bahwa keberlanjutan lingkungan merupakan bagian penting dalam mendukung keberlangsungan usaha jangka panjang. (GRI 302-1, GRI 305-1, GRI 306-1 | ESG: E)

Strategi pengelolaan lingkungan perusahaan difokuskan pada:
- Efisiensi penggunaan energi;
- Pengurangan emisi gas rumah kaca;
- Pengelolaan limbah berbasis prinsip 3R *(Reduce, Reuse, Recycle)*;
- Penggunaan material ramah lingkungan;
- Peningkatan kesadaran lingkungan di lingkungan kerja;
- Konservasi keanekaragaman hayati. (GRI 302-4, GRI 305-5, GRI 306-2, GRI 304-1 | ESG: E)

PELNI Services menerapkan kebijakan *green office* melalui penggunaan lampu LED hemat energi, penggantian pendingin udara menggunakan freon R-32 yang lebih ramah lingkungan, optimalisasi pencahayaan alami, pengurangan penggunaan kertas, serta kampanye penggunaan tumbler bagi karyawan. (GRI 302-4, GRI 301-3 | ESG: E)

Selain itu, perusahaan turut berpartisipasi dalam kegiatan konservasi lingkungan dan penghijauan di wilayah operasional guna mendukung pelestarian flora dan fauna serta meningkatkan kualitas lingkungan hidup masyarakat sekitar. (GRI 304-2, GRI 413-1 | ESG: E, S)

KONSUMSI ENERGI DAN AIR

Selama tahun 2025, PELNI Services terus melakukan pengelolaan konsumsi energi dan air secara lebih efisien melalui pengawasan penggunaan utilitas gedung dan implementasi program penghematan energi secara berkelanjutan. Pengelolaan tersebut dilakukan sebagai bagian dari upaya perusahaan dalam menekan dampak lingkungan dan meningkatkan efisiensi operasional perusahaan. (GRI 302-1, GRI 303-5 | ESG: E)

the procurement system are conducted to ensure compliance with the Company's internal policies and prevailing regulations. (GRI 204-1, GRI 2-6 | ESG: G)

Social Responsibility Relating to the Environment

PELNI Services is committed to conducting environmentally responsible business operations through the implementation of energy efficiency initiatives, emissions reduction measures, waste management practices, and environmental conservation programmes. The Company recognises that environmental sustainability is a vital element in supporting long-term business continuity. (GRI 302-1, GRI 305-1, GRI 306-1 | ESG: E)

The Company's environmental management strategy focuses on:
- *Improving energy efficiency;*
- *Reducing greenhouse gas emissions;*
- *Managing waste based on the 3R principles (Reduce, Reuse, Recycle);*
- *Promoting the use of environmentally friendly materials;*
- *Enhancing environmental awareness within the workplace; and*
- *Conserving biodiversity. (GRI 302-4, GRI 305-5, GRI 306-2, GRI 304-1 | ESG: E)*

PELNI Services implements a green office policy through the use of energy-efficient LED lighting, the replacement of air-conditioning refrigerants with the more environmentally friendly R-32 refrigerant, optimisation of natural lighting, reduction of paper consumption, and campaigns encouraging employees to use reusable drinking bottles. (GRI 302-4, GRI 301-3 | ESG: E)

In addition, the Company actively participates in environmental conservation and greening initiatives within its operational areas to support the preservation of flora and fauna and enhance environmental quality for surrounding communities. (GRI 304-2, GRI 413-1 | ESG: E, S)

Energy and Water Consumption

Throughout 2025, PELNI Services continued to manage energy and water consumption more efficiently through the monitoring of building utility usage and the implementation of continuous energy-saving programmes. These efforts form part of the Company's commitment to reducing environmental impacts while improving operational efficiency. (GRI 302-1, GRI 303-5 | ESG: E)

Penggunaan dan Efisiensi Energi

Perseroan menyadari bahwa pengelolaan energi yang efisien merupakan bagian penting dari upaya mewujudkan operasional yang berkelanjutan dan bertanggung jawab terhadap lingkungan.

Seluruh penggunaan energi tersebut dimanfaatkan untuk menunjang aktivitas operasional perusahaan, baik dalam kegiatan perkantoran, operasional lapangan, maupun layanan pendukung lainnya. Perseroan senantiasa berupaya menggunakan energi secara efektif dan efisien guna memastikan kelancaran operasional tanpa mengabaikan aspek keberlanjutan lingkungan.

Berdasarkan laporan audited, PT PID mencatat dinamika biaya energi dan utilitas sepanjang 2024–2025, di mana biaya listrik menurun dari Rp683.650.358 menjadi Rp551.434.797,03 atau turun 19,34% sebagai hasil efisiensi energi, sementara biaya air meningkat dari Rp 26.011.504 menjadi Rp73.303.751 atau naik 181,80% seiring peningkatan kebutuhan operasional, dan biaya BBM turut melonjak dari Rp462.549.573 menjadi Rp775.704.845,63 atau naik 67,70% yang mencerminkan intensitas aktivitas operasional serta pengaruh faktor eksternal, sehingga secara keseluruhan menunjukkan pergeseran konsumsi energi yang menjadi perhatian dalam strategi efisiensi dan keberlanjutan perusahaan ke depan. (GRI 302-1; GRI 302-4; GRI 303-5)

Gedung Perusahaan Hemat Energi

Sebagai bagian dari komitmen terhadap pengurangan emisi gas rumah kaca dan efisiensi energi nasional, PELNI Services menerapkan konsep gedung hemat energi pada Kantor Pusat perusahaan di Kemayoran, Jakarta. Inisiatif ini menjadi langkah strategis perusahaan dalam mendukung transisi menuju operasional yang lebih hijau dan berkelanjutan. (GRI 302-4, GRI 305-5 | ESG: E)

Berbagai inisiatif yang diterapkan meliputi penggunaan peralatan listrik efisiensi tinggi, optimalisasi pencahayaan alami, penggunaan sistem pendingin udara hemat energi, serta implementasi sistem otomatisasi bangunan untuk mengendalikan konsumsi energi secara lebih efektif. Upaya tersebut berhasil membantu perusahaan menekan konsumsi energi dan mendukung pengurangan emisi GRK dari aktivitas operasional gedung. (GRI 302-4, GRI 305-5 | ESG: E)

Energy Consumption and Efficiency

The Company recognises that efficient energy management is an essential component of achieving environmentally responsible and sustainable operations.

These energy resources were utilised to support the Company's operational activities, including office operations, field operations, and other supporting services. The Company continuously strives to utilise energy effectively and efficiently to ensure operational continuity while maintaining its commitment to sustainability and environmental stewardship.

Based on the audited financial statements, PT PID recorded changes in its energy and utility expenses throughout 2024–2025. Electricity expenses decreased from Rp683,650,358 to Rp551,434,797.03, or by 19.34%, reflecting the Company's successful energy efficiency initiatives. Meanwhile, water expenses increased from Rp26,011,504 to Rp73,303,751, representing a 181.80% increase in line with higher operational requirements. Fuel expenses also rose from Rp462,549,573 to Rp775,704,845.63, or by 67.70%, reflecting the increasing intensity of operational activities as well as the impact of external factors. Overall, these trends indicate a shift in the Company's energy consumption pattern, highlighting the importance of strengthening energy efficiency and sustainability strategies going forward. (GRI 302-1; GRI 302-4; GRI 303-5)

Energy-Efficient Company Building

As part of its commitment to reducing greenhouse gas emissions and supporting national energy efficiency initiatives, PELNI Services has implemented an energy-efficient building concept at its Head Office in Kemayoran, Jakarta. This initiative represents a strategic step in supporting the transition towards greener and more sustainable operations.
(GRI 302-4, GRI 305-5 | ESG: E)

The initiatives implemented include the use of high-efficiency electrical equipment, optimisation of natural lighting, utilisation of energy-efficient air-conditioning systems, and the implementation of building automation systems to manage energy consumption more effectively. These measures have enabled the Company to reduce energy consumption and support the reduction of greenhouse gas (GHG) emissions generated by building operations.
(GRI 302-4, GRI 305-5 | ESG: E)

Ke depan, PELNI Services berencana mengembangkan penggunaan energi terbarukan melalui pemanfaatan panel surya, memperoleh sertifikasi bangunan hijau, serta meningkatkan kesadaran karyawan melalui pelatihan dan kampanye efisiensi energi secara berkala.
(GRI 302-4, GRI 302-5 | ESG: E)

Saluran Pengaduan Lingkungan

PELNI Services menyediakan saluran pengaduan bagi masyarakat dan pemangku kepentingan untuk menyampaikan informasi terkait dugaan pencemaran atau kerusakan lingkungan yang ditimbulkan oleh aktivitas perusahaan. Pengaduan dapat disampaikan secara lisan maupun tertulis dan akan ditindaklanjuti secara profesional, transparan, dan sesuai ketentuan yang berlaku.
(GRI 2-26, GRI 307-1 | ESG: G)

Sertifikasi Lingkungan dan Biaya

Sebagai bentuk komitmen Perseroan dalam menerapkan praktik usaha yang bertanggung jawab dan berkelanjutan, Perseroan telah menerapkan Sistem Manajemen Lingkungan ISO 14001 sebagai pedoman dalam mengelola aspek lingkungan yang berkaitan dengan kegiatan operasional perusahaan. Sertifikasi ini menjadi bukti bahwa Perseroan telah memiliki sistem yang terstruktur untuk mengidentifikasi, mengendalikan, memantau, dan melakukan perbaikan berkelanjutan terhadap dampak lingkungan yang timbul dari aktivitas usaha.

ISO 14001 merupakan standar internasional yang mengatur penerapan Sistem Manajemen Lingkungan melalui pendekatan yang terintegrasi dalam proses bisnis perusahaan. Standar ini mencakup berbagai aspek penting, antara lain penyusunan kebijakan lingkungan, identifikasi aspek dan dampak lingkungan, pemenuhan kewajiban kepatuhan terhadap peraturan perundang-undangan, pengelolaan risiko dan peluang lingkungan, pengendalian operasional, kesiapsiagaan dan tanggap darurat lingkungan, pemantauan dan pengukuran kinerja lingkungan, audit internal, serta evaluasi dan perbaikan berkelanjutan.

Melalui penerapan ISO 14001, Perseroan memastikan bahwa seluruh aktivitas operasional dilaksanakan dengan mempertimbangkan penggunaan sumber daya secara efisien, pengurangan potensi pencemaran lingkungan, pengelolaan limbah yang baik, pengendalian penggunaan energi dan air, serta upaya peningkatan kesadaran lingkungan di seluruh

Going forward, PELNI Services plans to expand the utilisation of renewable energy through the installation of solar panels, pursue green building certification, and enhance employee awareness through regular training and energy-efficiency campaigns.
(GRI 302-4, GRI 302-5 | ESG: E)

Environmental Grievance Mechanism

PELNI Services provides grievance channels for communities and stakeholders to submit information regarding alleged environmental pollution or environmental damage arising from the Company's activities. Complaints may be submitted either verbally or in writing and will be addressed professionally, transparently, and in accordance with applicable regulations and procedures.
(GRI 2-26, GRI 307-1 | ESG: G)

Environmental Certification and Expenditure

As part of its commitment to implementing responsible and sustainable business practices, the Company has adopted the ISO 14001 Environmental Management System as a framework for managing environmental aspects associated with its operational activities. This certification demonstrates that the Company has established a structured system to identify, control, monitor, and continuously improve the management of environmental impacts arising from its business operations.

ISO 14001 is an internationally recognised standard that governs the implementation of an Environmental Management System (EMS) through an integrated approach embedded within the Company's business processes. The standard encompasses various key elements, including the establishment of environmental policies, identification of environmental aspects and impacts, compliance with applicable laws and regulations, management of environmental risks and opportunities, operational controls, environmental emergency preparedness and response, environmental performance monitoring and measurement, internal audits, as well as continual evaluation and improvement.

Through the implementation of ISO 14001, the Company ensures that all operational activities are conducted with due consideration for the efficient use of resources, the prevention of environmental pollution, effective waste management, the control of energy and water consumption, and the enhancement of environmental awareness across all levels of the

tingkatan organisasi. Penerapan sistem ini juga mendukung terciptanya tata kelola perusahaan yang lebih baik melalui pengelolaan lingkungan yang terukur, terdokumentasi, dan dapat dievaluasi secara berkala.

Selain bertujuan untuk memenuhi standar internasional, implementasi ISO 14001 memberikan manfaat bagi Perseroan dalam meningkatkan efisiensi operasional, meminimalkan risiko lingkungan, memperkuat kepatuhan terhadap regulasi yang berlaku, serta meningkatkan kepercayaan pelanggan, mitra usaha, dan pemangku kepentingan lainnya terhadap komitmen perusahaan dalam menjalankan bisnis yang berkelanjutan.

Pada tahun 2025, biaya yang dikeluarkan Perseroan terkait aspek lingkungan masih difokuskan pada pelaksanaan dan pemeliharaan Sertifikasi Sistem Manajemen Lingkungan ISO 14001, yang mencakup kegiatan audit sertifikasi, audit surveilans, evaluasi sistem, serta pemenuhan berbagai persyaratan yang ditetapkan oleh lembaga sertifikasi. Adapun biaya yang telah dikeluarkan untuk kegiatan tersebut sebesar Rp60.000.000,-

Sementara itu, program-program lingkungan lainnya seperti peningkatan efisiensi energi, pengurangan penggunaan sumber daya, pengelolaan limbah yang lebih optimal, serta berbagai inisiatif keberlanjutan lainnya masih dalam tahap pengembangan dan perencanaan. Perseroan berkomitmen untuk mengimplementasikan program-program tersebut secara bertahap pada periode mendatang sebagai bagian dari upaya meningkatkan kinerja lingkungan dan mendukung pencapaian tujuan pembangunan berkelanjutan.

Dengan mempertahankan Sertifikasi ISO 14001 dan terus memperkuat sistem pengelolaan lingkungan yang telah diterapkan, Perseroan berharap dapat menciptakan nilai tambah yang berkelanjutan, tidak hanya bagi perusahaan tetapi juga bagi masyarakat dan lingkungan di sekitar wilayah operasional perusahaan.

TANGGUNG JAWAB SOSIAL TERHADAP KONSUMEN

PELNI Services memahami bahwa kepuasan pelanggan merupakan faktor penting dalam menjaga keberlanjutan usaha. Oleh karena itu, perusahaan terus meningkatkan kualitas layanan melalui penerapan Standar Operasional Prosedur

organisation. The implementation of this system also supports stronger Corporate Governance practices through environmental management processes that are measurable, documented, and subject to periodic evaluation.

In addition to fulfilling international standards, the implementation of ISO 14001 provides significant benefits to the Company by improving operational efficiency, minimising environmental risks, strengthening compliance with applicable regulations, and enhancing the confidence of customers, business partners, and other stakeholders in the Company's commitment to conducting sustainable business operations.

In 2025, environmental-related expenditure remained focused on the implementation and maintenance of the ISO 14001 Environmental Management System Certification. Such expenditure included certification audits, surveillance audits, system evaluations, and compliance with various requirements stipulated by the certification body. The total expenditure incurred for these activities amounted to RpRp60.000.000,-

Meanwhile, other environmental initiatives, including programmes to enhance energy efficiency, reduce resource consumption, improve waste management practices, and implement broader sustainability initiatives, remain in the planning and development stage. The Company is committed to implementing these programmes progressively in the coming years as part of its efforts to enhance environmental performance and support the achievement of the Sustainable Development Goals (SDGs).

By maintaining its ISO 14001 Certification and continuously strengthening its environmental management system, the Company seeks to create sustainable value not only for the business but also for the communities and environment surrounding its operational areas.

Social Responsibility Towards Customers

PELNI Services recognises that customer satisfaction is a key factor in maintaining business sustainability. Accordingly, the Company continues to enhance service quality through the implementation of Standard Operating Procedures (SOPs), the

(SOP), penguatan sistem manajemen mutu, dan peningkatan kompetensi sumber daya manusia. (GRI 416-1, GRI 417-1 | ESG: S)

Perusahaan telah mengimplementasikan Sistem Manajemen Mutu ISO 9001:2015 yang tersertifikasi oleh lembaga internasional SGS. Audit sertifikasi dan surveillance dilakukan secara berkala guna memastikan efektivitas penerapan sistem manajemen mutu sesuai standar global. (GRI 2-27, GRI 416-1 | ESG: G)

Sebagai bentuk tanggung jawab sosial kepada pelanggan, PELNI Services menyediakan akses informasi layanan melalui *website* dan media digital perusahaan, menyediakan personel layanan pelanggan khusus, menjaga kualitas layanan dan distribusi, serta memastikan layanan purna jual berjalan optimal. (GRI 417-1, GRI 417-2 | ESG: S)

PELNI Services juga menjunjung tinggi perlindungan data pribadi pelanggan melalui sistem keamanan berbasis SAP dan penerapan kontrol akses data yang ketat. Hingga akhir tahun 2025, tidak terdapat laporan terkait pelanggaran privasi maupun kehilangan data pelanggan. (GRI 418-1 | ESG: G)

Implementasi tanggung jawab sosial terhadap konsumen selama tahun 2025 turut mendukung tingginya tingkat retensi pelanggan, tidak adanya pengaduan terkait komunikasi pemasaran yang tidak patut, serta nihilnya insiden pelanggaran perlindungan data pribadi. (GRI 417-3, GRI 418-1 | ESG: S, G)

Program dan Biaya Terkait Tanggung Jawab terhadap Pelanggan

Sebagai wujud komitmen Perseroan dalam memberikan layanan yang berkualitas serta berorientasi pada kebutuhan pelanggan, Perseroan secara konsisten melaksanakan program peningkatan kepuasan pelanggan melalui pelaksanaan survei kepuasan pelanggan. Program ini bertujuan untuk memperoleh umpan balik secara langsung mengenai kualitas layanan, tingkat kepuasan pelanggan, serta berbagai aspek yang masih perlu ditingkatkan guna mendukung perbaikan berkelanjutan (continuous improvement).

Selama tahun 2025, Perseroan telah melaksanakan survei kepuasan pelanggan yang mencakup penilaian terhadap kualitas pelayanan, kecepatan respons, profesionalisme sumber daya manusia,

strengthening of its quality management system, and the continuous development of Human Capital competencies. (GRI 416-1, GRI 417-1 | ESG: S)

The Company has implemented an ISO 9001:2015 Quality Management System certified by the internationally recognised certification body SGS. Certification and surveillance audits are conducted periodically to ensure the effective implementation of the quality management system in accordance with global standards. (GRI 2-27, GRI 416-1 | ESG: G)

As part of its responsibility towards customers, PELNI Services provides access to service-related information through the Company's website and digital platforms, maintains dedicated customer service personnel, safeguards service and distribution quality, and ensures the effective delivery of after-sales services. (GRI 417-1, GRI 417-2 | ESG: S)

PELNI Services also places a strong emphasis on the protection of customers' personal data through SAP-based security systems and the implementation of stringent data access controls. As of the end of 2025, there were no reported incidents relating to privacy breaches or customer data loss. (GRI 418-1 | ESG: G)

The implementation of customer-related social responsibility initiatives throughout 2025 contributed to a high level of customer retention, the absence of complaints relating to inappropriate marketing communications, and zero incidents involving breaches of personal data protection. (GRI 417-3, GRI 418-1 | ESG: S, G)

Programmes and Expenditure Related to Customer Responsibility

As part of its commitment to delivering high-quality services and maintaining a customer-oriented approach, the Company consistently implements customer satisfaction enhancement programmes through the conduct of customer satisfaction surveys. These programmes are designed to obtain direct feedback regarding service quality, customer satisfaction levels, and areas requiring further improvement in support of continuous improvement initiatives.

Throughout 2025, the Company conducted customer satisfaction surveys covering assessments of service quality, responsiveness, the professionalism of

serta kesesuaian layanan dengan kebutuhan dan harapan pelanggan. Hasil survei tersebut menjadi salah satu dasar bagi manajemen dalam merumuskan langkah-langkah strategis untuk meningkatkan kualitas layanan dan memperkuat hubungan jangka panjang dengan pelanggan.

Pelaksanaan survei kepuasan pelanggan ini merupakan bagian dari upaya Perseroan dalam menjaga kepercayaan pelanggan sekaligus memastikan bahwa setiap layanan yang diberikan mampu memenuhi standar kualitas yang telah ditetapkan. Melalui program tersebut, Perseroan dapat mengidentifikasi area perbaikan secara lebih objektif dan terukur sehingga dapat terus meningkatkan daya saing perusahaan di tengah dinamika bisnis yang berkembang.

Untuk mendukung pelaksanaan program tanggung jawab terhadap pelanggan tersebut, selama tahun 2025 Perseroan telah mengalokasikan biaya sebesar Rp90.000.00,- yang digunakan untuk kegiatan penyusunan instrumen survei, pengumpulan dan pengolahan data, analisis hasil survei, serta tindak lanjut perbaikan layanan berdasarkan masukan yang diberikan oleh pelanggan.

Perseroan akan terus mengembangkan berbagai program yang berfokus pada kepuasan pelanggan sebagai bagian dari komitmen untuk memberikan pelayanan yang unggul, berkelanjutan, dan memberikan nilai tambah bagi seluruh pelanggan.

SURVEI KEPUASAN PELANGGAN PELNI SERVICES TAHUN 2025

PT Pelita Indonesia Djaya (PELNI Services) pada tahun 2025 melaksanakan Survei Kepuasan Pelanggan sebagai bagian dari komitmen perusahaan dalam memperkuat kualitas layanan, meningkatkan pengalaman pelanggan, serta memastikan keberlanjutan operasional yang berorientasi pada pelayanan prima. Survei ini menjadi instrumen strategis perusahaan dalam mengevaluasi efektivitas layanan yang diberikan kepada PT PELNI (Persero) dan seluruh pengguna jasa di lingkungan operasional perusahaan.

Pelaksanaan survei melibatkan 214 responden yang berasal dari kantor cabang, kapal, kantor pusat, dan berbagai unit kerja pengguna layanan PELNI Services. Jumlah responden tersebut melampaui target awal survei, sehingga memberikan representasi yang lebih komprehensif terhadap persepsi pelanggan atas kualitas layanan perusahaan. Survei mencakup 22 jenis layanan dengan total 279 indikator pertanyaan yang

Human Capital, and the extent to which services met customers' needs and expectations. The survey results served as one of the key references for Management in formulating strategic initiatives aimed at enhancing service quality and strengthening long-term relationships with customers.

The implementation of these customer satisfaction surveys forms part of the Company's efforts to maintain customer trust while ensuring that all services provided meet established quality standards. Through these programmes, the Company is able to identify areas for improvement in a more objective and measurable manner, thereby enhancing its competitiveness amid an increasingly dynamic business environment.

To support the implementation of these customer responsibility programmes, the Company allocated expenditure amounting to Rp90.000.000,- during 2025. The expenditure was utilised for the development of survey instruments, data collection and processing, survey analysis, as well as the implementation of service improvement initiatives based on customer feedback.

Going forward, the Company will continue to develop customer-focused programmes as part of its commitment to delivering excellent, sustainable, and value-added services to all customers.

Pelni Services Customer Satisfaction Survey 2025

In 2025, PT Pelita Indonesia Djaya (PELNI Services) conducted a Customer Satisfaction Survey as part of the Company's commitment to strengthening service quality, enhancing customer experience, and ensuring the sustainability of operations driven by service excellence. The survey serves as a strategic instrument for evaluating the effectiveness of services provided to PT PELNI (Persero) and all service users across the Company's operational environment.

The survey involved 214 respondents from branch offices, vessels, the Head Office, and various work units utilising PELNI Services' services. This figure exceeded the initial survey target, thereby providing a more comprehensive representation of customer perceptions regarding the quality of the Company's services. The survey covered 22 service categories and incorporated a total of 279 assessment indicators developed using the Service Quality (SERVQUAL)

disusun menggunakan pendekatan *Service Quality (SERVQUAL)*, meliputi dimensi *Reliability, Tangibles, Responsiveness, Assurance*, dan *Empathy*.

Hasil survei menunjukkan bahwa tingkat kepuasan pelanggan PELNI Services pada tahun 2025 berada pada kategori sangat baik dengan nilai *Customer Satisfaction Index (CSI)* sebesar 87,69, meningkat signifikan dibandingkan tahun sebelumnya sebesar 80,50. Peningkatan ini mencerminkan keberhasilan perusahaan dalam melakukan penguatan kualitas layanan secara menyeluruh, baik pada aspek operasional, administrasi, maupun layanan pendukung lainnya. Selain itu, tingkat keandalan layanan juga menunjukkan capaian yang tinggi dengan skor rata-rata sebesar 87,35, yang menandakan bahwa mayoritas layanan PELNI Services dinilai konsisten, tepat waktu, dan dapat diandalkan oleh pelanggan.

Secara umum, dimensi *Reliability* menjadi kekuatan utama layanan PELNI Services. Tingginya tingkat kepuasan pada dimensi ini menunjukkan bahwa pelanggan menilai perusahaan telah mampu memberikan layanan yang konsisten, akurat, dan sesuai dengan kebutuhan operasional. Dimensi *Assurance* dan *Empathy* juga menunjukkan performa yang sangat baik, yang mengindikasikan bahwa profesionalisme petugas, kemampuan komunikasi, serta perhatian terhadap kebutuhan pelanggan telah berjalan secara efektif.

Meskipun demikian, hasil survei juga mengidentifikasi adanya area strategis yang masih memerlukan perhatian dan penguatan lebih lanjut. Dimensi *Tangibles* dan *Responsiveness* menjadi prioritas utama perbaikan karena memiliki tingkat kepentingan yang tinggi namun tingkat kepuasannya relatif masih berada di bawah dimensi lainnya. Hal ini menunjukkan bahwa pelanggan masih memiliki ekspektasi besar terhadap peningkatan kualitas sarana fisik, kesiapan fasilitas, kecepatan respons layanan, serta efektivitas tindak lanjut terhadap kebutuhan maupun keluhan pelanggan.

Ditinjau berdasarkan jenis layanan, beberapa layanan berhasil menunjukkan performa yang sangat unggul dan menjadi kontributor utama terhadap peningkatan kepuasan pelanggan perusahaan. Layanan Admin Emplooi mencatat skor kepuasan tertinggi, diikuti oleh layanan *Driver, Departure Control Service (DCS)*, Sewa Kendaraan, *General Overhaul, Call Center*, dan Embarkasi Debarkasi. Tingginya capaian pada layanan tersebut menunjukkan bahwa proses administrasi

approach, encompassing the dimensions of Reliability, Tangibles, Responsiveness, Assurance, and Empathy.

The survey results indicate that PELNI Services achieved a very satisfactory level of customer satisfaction in 2025, with a Customer Satisfaction Index (CSI) score of 87.69, representing a significant increase from 80.50 recorded in the previous year. This improvement reflects the Company's success in strengthening service quality across operational, administrative, and supporting service functions. In addition, service reliability recorded a strong performance, achieving an average score of 87.35, indicating that the majority of PELNI Services' offerings were perceived by customers as consistent, timely, and dependable.

Overall, the Reliability dimension emerged as the Company's principal strength. The high satisfaction level recorded under this dimension demonstrates that customers perceive PELNI Services as capable of delivering services that are consistent, accurate, and aligned with operational requirements. The Assurance and Empathy dimensions also achieved excellent results, indicating that personnel professionalism, communication capabilities, and responsiveness to customer needs have been effectively maintained.

Nevertheless, the survey also identified several strategic areas requiring further enhancement. The Tangibles and Responsiveness dimensions were identified as priority areas for improvement due to their high level of importance to customers while achieving relatively lower satisfaction scores compared with other dimensions. This finding indicates that customers continue to hold high expectations regarding the quality of physical facilities, operational readiness, service responsiveness, and the effectiveness of follow-up actions in addressing customer needs and complaints.

From a service category perspective, several services demonstrated outstanding performance and served as key contributors to the overall improvement in customer satisfaction. The Admin Emplooi service recorded the highest customer satisfaction score, followed by Driver Services, Departure Control Services (DCS), Vehicle Rental Services, General Overhaul Services, Call Centre Services, and Embarkation and Debarkation Services. The strong performance of these services demonstrates that operational administration processes, frontline

operasional, layanan *frontliner*, serta dukungan terhadap aktivitas pelayaran telah berjalan secara optimal dan sesuai ekspektasi pengguna layanan.

Layanan Admin Emplooi secara khusus menjadi salah satu *best practice* layanan internal perusahaan dengan nilai CSI mencapai 92,44. Keunggulan utama layanan ini terletak pada dimensi *Responsiveness*, yang menunjukkan kemampuan petugas dalam merespons permintaan data secara cepat, tepat, dan akurat. Selain itu, kualitas penyajian informasi, validitas data operasional, serta efektivitas koordinasi antarunit juga memperoleh apresiasi yang sangat baik dari pelanggan internal perusahaan.

Di sisi lain, survei juga mengidentifikasi beberapa layanan yang masih memiliki gap kepuasan cukup tinggi dan menjadi prioritas perbaikan perusahaan. Layanan Band, Resepsionis, dan *Cleaning Service* Gedung tercatat sebagai layanan dengan tingkat kepuasan relatif lebih rendah dibandingkan layanan lainnya. Ketiga layanan tersebut dikategorikan sebagai *critical priority* karena berpotensi memengaruhi persepsi pelanggan terhadap kualitas layanan perusahaan secara keseluruhan apabila tidak segera dilakukan pembenahan.

Pada layanan Band, pelanggan menyoroti ketidakkonsistenan kualitas performa, perlengkapan pendukung, serta profesionalisme hiburan antar pelayaran. Oleh karena itu, perusahaan direkomendasikan untuk melakukan standarisasi layanan hiburan melalui penyusunan SOP, standar performa, evaluasi *vendor*, serta penguatan kualitas fasilitas pendukung hiburan di kapal.

Sementara itu, pada layanan Resepsionis, tantangan utama terletak pada aspek profesionalisme, konsistensi penyampaian informasi, serta kecepatan respons layanan. Sebagai titik kontak pertama pelanggan, kualitas layanan resepsionis dinilai sangat memengaruhi kesan awal terhadap perusahaan. Oleh sebab itu, perusahaan perlu memperkuat standar *grooming, service script*, tata kelola informasi, dan pelatihan layanan pelanggan secara berkala.

Adapun pada layanan *Cleaning Service* Gedung, pelanggan masih menemukan kendala terkait kecepatan tindak lanjut komplain serta keterbatasan sarana pendukung layanan. Untuk mengatasi hal tersebut, perusahaan direkomendasikan membangun sistem *monitoring*

services, and support for shipping operations have been delivered effectively and in accordance with customer expectations.

The Admin Emplooi Service, in particular, emerged as one of the Company's internal service best practices, achieving a CSI score of 92.44. The primary strength of this service lies in the Responsiveness dimension, reflecting personnel's ability to respond to data requests promptly, accurately, and effectively. Furthermore, the quality of information delivery, the reliability of operational data, and the effectiveness of cross-functional coordination received highly positive evaluations from the Company's internal customers.

On the other hand, the survey also identified several services with relatively significant satisfaction gaps that have been prioritised for improvement. Band Services, Receptionist Services, and Building Cleaning Services were identified as having lower satisfaction levels compared with other services. These services have been classified as critical priorities, as any shortcomings in their performance may adversely affect customers' overall perception of the Company's service quality if not addressed promptly.

For Band Services, customers highlighted inconsistencies in performance quality, supporting equipment, and the professionalism of entertainment services across voyages. Accordingly, the Company has been advised to standardise entertainment services through the development of Standard Operating Procedures (SOPs), the establishment of performance standards, periodic vendor evaluations, and the enhancement of supporting entertainment facilities on board vessels.

Meanwhile, within Receptionist Services, the primary challenges relate to professionalism, consistency in information delivery, and responsiveness in customer service. As the first point of contact for customers, the quality of receptionist services is considered a critical factor in shaping customers' initial impressions of the Company. Therefore, the Company needs to strengthen grooming standards, service scripts, information management practices, and customer service training programmes on a regular basis.

With regard to Building Cleaning Services, customers continued to identify issues relating to the timeliness of complaint resolution and the adequacy of supporting service facilities. To address these concerns, the Company has been advised to establish a simple monitoring and ticketing system to enhance

dan *ticketing* sederhana guna meningkatkan transparansi penanganan keluhan dan mempercepat respons petugas layanan.

Selain layanan dengan prioritas tinggi, survei juga mengidentifikasi kelompok layanan dengan kategori *immediate action* atau prioritas menengah, antara lain Perbaikan Kapal, *Cleaning Service* Janitor, Suplai Bahan Makanan, Suplai Perlengkapan, dan CCTV Kapal. Layanan-layanan tersebut secara umum telah menunjukkan performa yang baik, namun masih memerlukan penguatan bertahap pada aspek *reliability*, *responsiveness, assurance,* dan *tangibles* agar kualitas layanan dapat semakin merata di seluruh lini operasional perusahaan.

Hasil survei ini sekaligus mempertegas bahwa transformasi kualitas layanan PELNI Services telah berjalan pada arah yang positif. Perusahaan dinilai berhasil membangun fondasi layanan yang kuat, khususnya pada aspek keandalan operasional dan layanan inti pelayaran. Namun demikian, tantangan ke depan tidak lagi hanya berkaitan dengan keberfungsian layanan, melainkan bagaimana perusahaan mampu menghadirkan pengalaman layanan yang lebih responsif, modern, konsisten, dan berorientasi pada kepuasan pelanggan secara berkelanjutan.

Sebagai tindak lanjut strategis, PELNI Services bersama PT PELNI akan terus memperkuat kolaborasi dalam peningkatan kualitas layanan melalui pengembangan standar operasional, penguatan kompetensi petugas layanan, penyempurnaan sistem *monitoring* keluhan pelanggan, serta pengembangan instrumen survei yang lebih tajam dan berbasis *benchmarking* industri. Langkah ini diharapkan mampu mendukung terciptanya layanan yang semakin andal, adaptif, dan mampu memenuhi ekspektasi pelanggan secara berkelanjutan di masa mendatang.

TANGGUNG JAWAB SOSIAL TERKAIT SOSIAL KEMASYARAKATAN

Sebagai bagian dari PELNI Group, PELNI Services berkomitmen memberikan kontribusi nyata bagi pengembangan sosial dan ekonomi masyarakat di sekitar wilayah operasional perusahaan melalui pelaksanaan Program Tanggung Jawab Sosial dan Lingkungan (TJSL). Program tersebut diarahkan untuk mendukung pembangunan masyarakat yang mandiri, produktif, dan berkelanjutan. (GRI 203-1, GRI 413-1 | ESG: S)

the transparency of complaint handling processes and improve the responsiveness of service personnel.

In addition to the high-priority services, the survey also identified a number of services categorised as requiring immediate action, or medium-priority improvement, including Ship Repair Services, Janitorial Cleaning Services, Food Supply Services, Equipment Supply Services, and Onboard CCTV Services. While these services generally demonstrated satisfactory performance, they require gradual enhancement in the areas of Reliability, Responsiveness, Assurance, and Tangibles to ensure a more consistent level of service quality across all operational functions.

The survey findings further reaffirm that PELNI Services' service quality transformation initiatives are progressing in a positive direction. The Company has successfully established a strong service foundation, particularly in terms of operational reliability and its core shipping support services. Nevertheless, future challenges extend beyond ensuring service functionality alone. The Company must also be capable of delivering a service experience that is increasingly responsive, modern, consistent, and sustainably focused on customer satisfaction.

As a strategic follow-up to the survey findings, PELNI Services, in collaboration with PT PELNI (Persero), will continue to strengthen service excellence initiatives through the enhancement of operational service standards, the development of service personnel competencies, the improvement of customer complaint monitoring systems, and the refinement of survey instruments based on industry benchmarking practices. These initiatives are expected to support the delivery of services that are increasingly reliable, adaptive, and capable of consistently meeting customer expectations in the years ahead.

Social Responsibility Relating to Community Development

As part of the PELNI Group, PELNI Services is committed to making a tangible contribution to the social and economic development of communities surrounding its operational areas through the implementation of Corporate Social and Environmental Responsibility (TJSL) programmes. These programmes are designed to support the development of independent, productive, and sustainable communities. (GRI 203-1, GRI 413-1 | ESG: S)

Sepanjang tahun 2025, PELNI Services telah melaksanakan berbagai program sosial kemasyarakatan, antara lain bantuan pendidikan berupa alat tulis dan beasiswa, pelatihan keterampilan dasar bagi pemuda lokal, kegiatan bakti sosial dan pemeriksaan kesehatan gratis, serta pemeliharaan fasilitas umum dan tempat ibadah di sekitar wilayah operasional perusahaan. (GRI 203-1, GRI 413-1 | ESG: S)

Perusahaan juga terus memperkuat program pemberdayaan ekonomi masyarakat melalui pengembangan kemitraan usaha kecil dan dukungan terhadap UMKM lokal sebagai bagian dari upaya peningkatan kesejahteraan ekonomi masyarakat sekitar. (GRI 203-2, GRI 413-1 | ESG: S)

Selama tahun 2025, program CSR PELNI Services telah memberikan manfaat langsung kepada lebih dari 1.200 penerima manfaat dan memberikan dampak positif berupa peningkatan akses pendidikan dasar, peningkatan keterampilan tenaga kerja lokal, serta penguatan hubungan sosial dengan masyarakat di sekitar lima titik operasional utama perusahaan. (GRI 203-2, GRI 413-1 | ESG: S)

Ke depan, PELNI Services akan menyusun *roadmap* CSR 2025–2030 yang terintegrasi dengan strategi ESG perusahaan dan program TJSL PELNI Group, dengan fokus pada pemberdayaan ekonomi masyarakat, ketahanan sosial berbasis komunitas, penanganan bencana, serta penguatan keberlanjutan lingkungan dan sosial secara berkesinambungan. (GRI 2-22, GRI 3-3, GRI 203-1 | ESG: E, S, G)

PELAKSANAAN KEGIATAN CSR/ TJSL SAMPAI DENGAN TAHUN 2025

Pelaksanaan program *Corporate Social Responsibility (CSR)* dan Tanggung Jawab Sosial dan Lingkungan (TJSL) PT Pelita Indonesia Djaya (PELNI Services) sepanjang tahun 2025 dilaksanakan sebagai bagian dari komitmen perusahaan dalam menciptakan nilai tambah ekonomi, sosial, dan lingkungan secara berkelanjutan. Implementasi program TJSL mengacu pada prinsip *sustainability, stakeholder engagement,* dan *creating shared value* sebagaimana diatur dalam prinsip *Good Corporate Governance (GCG)* oleh Komite Nasional Kebijakan *Governance* (KNKG), serta selaras dengan standar *Global Reporting Initiative (GRI Standards)* dan prinsip *Environmental, Social, and Governance (ESG)*.

Throughout 2025, PELNI Services implemented various community development programmes, including educational assistance in the form of school supplies and scholarships, basic skills training for local youth, social outreach activities and free health screenings, as well as the maintenance of public facilities and places of worship in areas surrounding the Company's operations. (GRI 203-1, GRI 413-1 | ESG: S)

The Company also continued to strengthen its community economic empowerment initiatives through the development of small business partnerships and support for local Micro, Small and Medium Enterprises (MSMEs) as part of its efforts to improve the economic well-being of surrounding communities. (GRI 203-2, GRI 413-1 | ESG: S)

During 2025, PELNI Services' CSR programmes provided direct benefits to more than 1,200 beneficiaries and generated positive impacts through improved access to basic education, enhanced skills among local workers, and stronger social engagement with communities surrounding the Company's five principal operational locations. (GRI 203-2, GRI 413-1 | ESG: S)

Going forward, PELNI Services will develop a CSR Roadmap 2025–2030 integrated with the Company's ESG strategy and the TJSL programmes of the PELNI Group. The roadmap will focus on community economic empowerment, community-based social resilience, disaster response initiatives, and the strengthening of environmental and social sustainability on a continuous basis. (GRI 2-22, GRI 3-3, GRI 203-1 | ESG: E, S, G)

Implementation of CSR/TJSL Programmes Up To 2025

The implementation of Corporate Social Responsibility (CSR) and Corporate Social and Environmental Responsibility (TJSL) programmes by PT Pelita Indonesia Djaya (PELNI Services) throughout 2025 formed an integral part of the Company's commitment to creating sustainable economic, social, and environmental value. The implementation of these programmes was guided by the principles of sustainability, stakeholder engagement, and creating shared value, as reflected in the Good Corporate Governance (GCG) principles established by the National Committee on Governance Policy (KNKG), while also aligning with the Global Reporting Initiative (GRI Standards) and Environmental, Social, and Governance (ESG) principles.

Program-program TJSL perusahaan diarahkan untuk memberikan dampak nyata kepada masyarakat melalui pendekatan sosial, pemberdayaan ekonomi, kepedulian lingkungan, dan respons kemanusiaan.
(GRI 2-23, GRI 2-29, GRI 203-1, GRI 413-1 | ESG: *Social & Environmental* | *KNKG: Responsibility, Sustainability & Stakeholder Engagement)*

Sebagai bagian dari implementasi program *Corporate Social Responsibility (CSR)* dan Tanggung Jawab Sosial dan Lingkungan (TJSL), PT Pelita Indonesia Djaya (PELNI Services) tidak hanya berfokus pada penyaluran bantuan, tetapi juga pada penciptaan dampak sosial yang nyata dan berkelanjutan bagi masyarakat. Berbagai program yang dijalankan sepanjang tahun 2025 mendapatkan apresiasi positif dari para penerima manfaat karena dinilai memberikan kontribusi langsung terhadap peningkatan kesejahteraan sosial, ekonomi, dan lingkungan masyarakat.
(GRI 2-29, GRI 413-1 | ESG: Social | KNKG: Stakeholder Engagement

a. Santunan kepada Pondok Pesantren Raudhoh Al-Aitam

Pada tanggal 19 Maret 2025, PELNI Services memberikan santunan kepada Pondok Pesantren Raudhoh Al-Aitam dalam rangka kegiatan buka puasa bersama perusahaan selama bulan suci Ramadhan 1446 H. Kegiatan ini merupakan bentuk kepedulian perusahaan terhadap lembaga keagamaan dan masyarakat sekitar, sekaligus memperkuat nilai kebersamaan, solidaritas sosial, dan hubungan harmonis antara perusahaan dengan para pemangku kepentingan.

Melalui kegiatan sosial keagamaan ini, perusahaan berupaya menciptakan dampak sosial positif serta memperkuat implementasi budaya perusahaan yang menjunjung tinggi nilai empati, kepedulian, dan kebermanfaatan sosial. Program tersebut juga sejalan dengan konsep *social responsibility* dalam GRI yang menekankan pentingnya kontribusi perusahaan terhadap kesejahteraan masyarakat secara inklusif dan berkelanjutan.
(GRI 413-1, GRI 203-1 | ESG: Social | KNKG: Responsibility & Fairness)

The Company's TJSL programmes were designed to deliver tangible benefits to communities through social development initiatives, economic empowerment programmes, environmental stewardship efforts, and humanitarian response activities.
(GRI 2-23, GRI 2-29, GRI 203-1, GRI 413-1 | ESG: Social & Environmental | KNKG: Responsibility, Sustainability & Stakeholder Engagement)

As part of the implementation of its Corporate Social Responsibility (CSR) and Corporate Social and Environmental Responsibility (TJSL) programmes, PT Pelita Indonesia Djaya (PELNI Services) has focused not only on providing assistance but also on creating meaningful and sustainable social impacts for communities. The various programmes implemented throughout 2025 received positive appreciation from beneficiaries, as they were considered to have contributed directly to the improvement of social welfare, economic well-being, and environmental conditions within the communities served.
(GRI 2-29, GRI 413-1 | ESG: Social | KNKG: Stakeholder Engagement)

a. Donation to Raudhoh Al-Aitam Islamic Boarding School

On 19 March 2025, PELNI Services provided donations to Raudhoh Al-Aitam Islamic Boarding School as part of the Company's communal iftar event during the holy month of Ramadan 1446 H. This initiative reflected the Company's commitment to supporting religious institutions and surrounding communities while strengthening the values of togetherness, social solidarity, and harmonious relationships between the Company and its stakeholders.

Through this faith-based social initiative, the Company sought to create positive social impacts while reinforcing the implementation of a corporate culture founded upon empathy, care, and social value creation. The programme was also aligned with the concept of social responsibility under the GRI framework, which emphasises the importance of corporate contributions towards inclusive and sustainable community welfare.
(GRI 413-1, GRI 203-1 | ESG: Social | KNKG: Responsibility & Fairness)

Berbagi di Bulan Penuh Berkah

Sharing in the Blessed Month



Perwakilan Pondok Pesantren Raudhoh Al-Aitam menyampaikan apresiasi atas kepedulian **PT PID** kepada para santri dan masyarakat sekitar pada momentun bulan suci Ramadhan. Bantuan yang diberikan dinilai mampu memberikan semangat dan kebahagiaan bagi para penerima manfaat.

> "Kami mengucapkan terima kasih kepada PT PID atas perhatian dan kepeduliannya kepada pondok pesantren kami. Bantuan dan kebersamaan yang diberikan pada bulan Ramadhan menjadi bentuk dukungan moral yang sangat berarti bagi para santri dan pengurus."

– Perwakilan Pondok Pesantren Raudhoh Al-Aitam

(GRI 413-1 | ESG: Social)

Representatives of the Raudhoh Al-Aitam Islamic Boarding School expressed their appreciation for PT PID's care and concern for the students and the surrounding community during the holy month of Ramadan. The assistance provided is considered capable of giving encouragement and happiness to the beneficiaries.

> *"We would like to express our sincere gratitude to PT PID for their attention and concern for our Islamic boarding school. The assistance and togetherness given during the month of Ramadan are a form of moral support that means a lot to the students and the management."*

– Representative of Raudhoh Al-Aitam Islamic Boarding School

DAMPAK POSITIF / *POSITIVE IMPACT*

Kepedulian yang Memberi Manfaat

Care that Brings Benefits

Bersama Membangun Kebahagiaan

Together in Building Happiness

Tumbuh Bersama untuk Masa Depan

Growing Together for the Future

b. PELNI Services Relawan Bakti BUMN

PELNI Services berpartisipasi aktif dalam kegiatan Relawan Bakti BUMN Batch VIII yang dilaksanakan pada tanggal 15–17 Agustus 2025 di Desa Bolo, Kecamatan Kare, Kabupaten Madiun. Keikutsertaan perusahaan dalam program ini merupakan bagian dari sinergi BUMN untuk memberikan kontribusi nyata kepada masyarakat melalui kegiatan sosial, pemberdayaan masyarakat, edukasi, serta peningkatan kepedulian lingkungan.

Program Relawan Bakti BUMN mencerminkan implementasi prinsip *community involvement and development* yang menempatkan perusahaan sebagai bagian dari pembangunan sosial masyarakat. Kegiatan ini juga menjadi sarana penguatan nilai kolaborasi, gotong royong, dan peningkatan kapasitas sosial masyarakat desa melalui keterlibatan langsung insan perusahaan.

Partisipasi aktif dalam kegiatan tersebut menunjukkan komitmen PELNI Services dalam mendukung agenda pembangunan berkelanjutan dan penciptaan hubungan yang harmonis dengan masyarakat sebagai bagian dari praktik ESG perusahaan.
(GRI 203-1, GRI 413-1 | ESG: Social | KNKG: Sustainability & Stakeholder Engagement)

b. PELNI Services Participation in the SOE Volunteer Programme

PELNI Services actively participated in the eighth batch of the SOE Volunteer Programme (Relawan Bakti BUMN Batch VIII), which was held from 15 to 17 August 2025 in Bolo Village, Kare District, Madiun Regency. The Company's participation in this programme formed part of the collaborative efforts of State-Owned Enterprises (SOEs) to deliver tangible benefits to communities through social initiatives, community empowerment programmes, educational activities, and environmental awareness campaigns.

The SOE Volunteer Programme reflects the implementation of the community involvement and development principle, which positions the Company as an active contributor to social development within the communities it serves. The programme also serves as a platform for strengthening the values of collaboration, mutual cooperation, and social capacity building through the direct involvement of Company personnel.

The Company's active participation in this initiative demonstrates PELNI Services' commitment to supporting sustainable development objectives and fostering harmonious relationships with communities as part of its Environmental, Social, and Governance (ESG) practices. (GRI 203-1, GRI 413-1 | ESG: Social | KNKG: Sustainability & Stakeholder Engagement)



Masyarakat Desa Bolo, Kecamatan Kare, Kabupaten Madiun menyampaikan bahwa kegiatan Relawan Bakti BUMN memberikan dampak positif melalui kegiatan sosial, edukasi, dan interaksi langsung bersama relawan perusahaan. / *Community members in Bolo Village, Kare District, Madiun Regency, acknowledged that the SOE Volunteer Programme (Relawan Bakti BUMN) generated positive impacts through social initiatives, educational activities, and direct engagement between volunteers and local residents.*

"Kehadiran relawan dari PELNI Services memberikan energi positif bagi masyarakat desa. Program yang dilakukan sangat membantu meningkatkan semangat gotong royong dan kepedulian sosial masyarakat." - Tokoh Masyarakat Desa Bolo / ***"The presence of volunteers from PELNI Services has brought positive energy to our village community. The programmes implemented have significantly contributed to strengthening the spirit of mutual cooperation and enhancing social awareness among community members."— Community Leader of Bolo Village***
(GRI 203-1, GRI 413-1 | ESG: *Social & Community Development*)

c. Bantuan Program Pemberdayaan Petani Sayuran

Pada tanggal 20 Agustus 2025, PELNI Services turut berpartisipasi dalam program TJSL melalui kegiatan pemberdayaan petani sayuran di Desa Pandanrejo, Kota Batu. Program ini merupakan bentuk dukungan perusahaan terhadap pengembangan ekonomi masyarakat berbasis pertanian lokal dan peningkatan kesejahteraan petani secara berkelanjutan.

Pelaksanaan program dilakukan melalui pemberian bantuan sarana pendukung pertanian serta penguatan kapasitas masyarakat guna meningkatkan produktivitas dan keberlanjutan usaha pertanian lokal. Inisiatif ini selaras dengan konsep *economic empowerment* dalam pendekatan ESG, di mana perusahaan tidak hanya memberikan bantuan sosial, tetapi juga mendorong kemandirian ekonomi masyarakat melalui pengembangan sektor produktif.

Program pemberdayaan ini mencerminkan kontribusi perusahaan terhadap penciptaan nilai ekonomi jangka panjang bagi masyarakat sekaligus mendukung ketahanan pangan dan pembangunan ekonomi daerah.
(GRI 203-1, GRI 413-1 | *ESG: Social & Economic | KNKG: Responsibility & Sustainability*)

c. Assistance for the Vegetable Farmers Empowerment Programme

On 20 August 2025, PELNI Services participated in a TJSL initiative through the implementation of a vegetable farmers empowerment programme in Pandanrejo Village, Batu City. The programme represented the Company's commitment to supporting community economic development based on local agriculture and enhancing the long-term welfare of local farmers.

The programme was implemented through the provision of agricultural support facilities and community capacity-building initiatives aimed at improving productivity and ensuring the sustainability of local agricultural activities. This initiative is aligned with the concept of economic empowerment within the ESG framework, whereby the Company not only provides social assistance but also promotes community economic self-reliance through the development of productive sectors.

This empowerment programme reflects the Company's contribution to creating long-term economic value for local communities while supporting food security and regional economic development.

(GRI 203-1, GRI 413-1 | ESG: Social & Economic | KNKG: Responsibility & Sustainability)



Testimoni Program Pemberdayaan Petani Sayuran /
Testimonial from the Vegetable Farmer Empowerment Program

"Program bantuan dari PELNI Services sangat membantu kelompok tani kami, terutama dalam mendukung kegiatan pertanian dan meningkatkan hasil panen. Kami berharap program seperti ini dapat terus berlanjut karena manfaatnya sangat dirasakan oleh masyarakat." - Perwakilan Kelompok Tani Desa Pandanrejo. /
"The assistance program from PELNI Services has been very helpful to our farmer group, especially in supporting agricultural activities and increasing harvest yields. We hope this program can continue, as the benefits are truly felt by the community." - Representative of the Pandanrejo Village Farmer Group.
(GRI 203-1, GRI 413-1 | ESG: Social & Economic)

d. PELNI Services Penanaman Pohon

Pada tanggal 28 September 2025, PELNI Services melaksanakan kegiatan penanaman pohon di area Hotel Bahtera, Tretes, Pasuruan, Jawa Timur. Kegiatan ini merupakan wujud kepedulian perusahaan terhadap pelestarian lingkungan hidup dan upaya mitigasi perubahan iklim melalui penghijauan kawasan wisata dan lingkungan sekitar.

Melalui program penanaman pohon, perusahaan berkomitmen mendukung terciptanya lingkungan yang lebih sejuk, asri, dan berkelanjutan sekaligus meningkatkan kesadaran kolektif mengenai pentingnya menjaga keseimbangan ekosistem. Program ini juga menjadi implementasi prinsip environmental stewardship dalam ESG yang menekankan tanggung jawab perusahaan terhadap perlindungan lingkungan dan pengurangan dampak perubahan iklim.

Selain memberikan manfaat ekologis, kegiatan penghijauan ini mendukung pencapaian *Sustainable Development Goals (SDGs)*, khususnya tujuan terkait aksi iklim, pelestarian ekosistem daratan, dan pembangunan berkelanjutan. (GRI 304-1, GRI 305-5, GRI 413-1 | *ESG: Environmental | KNKG: Sustainability & Responsibility)*

d. PELNI Services Tree Planting Initiative

On 28 September 2025, PELNI Services conducted a tree planting initiative in the vicinity of Hotel Bahtera, Tretes, Pasuruan, East Java. This activity reflected the Company's commitment to environmental conservation and climate change mitigation through the greening of tourism areas and surrounding environments.

Through this tree planting programme, the Company seeks to support the creation of a greener, healthier, and more sustainable environment while enhancing collective awareness of the importance of maintaining ecological balance. The programme also represents the implementation of the environmental stewardship principle within the ESG framework, which emphasises corporate responsibility for environmental protection and the mitigation of climate change impacts.

In addition to generating ecological benefits, this greening initiative supports the achievement of the Sustainable Development Goals (SDGs), particularly those related to climate action, the protection of terrestrial ecosystems, and sustainable development. (GRI 304-1, GRI 305-5, GRI 413-1 | ESG: Environmental | KNKG: Sustainability & Responsibility)



Testimoni Program Penanaman Pohon / *Tree Planting Programme Testimonial*

Perwakilan masyarakat sekitar area Tretes, Pasuruan memberikan apresiasi terhadap kegiatan penghijauan yang dilakukan PELNI Services karena dinilai mampu meningkatkan kesadaran masyarakat terhadap pentingnya menjaga lingkungan hidup. / *Representatives of the local community in the Tretes, Pasuruan area expressed their appreciation for the greening initiative undertaken by PELNI Services, recognising its contribution to raising public awareness of the importance of environmental conservation.*

"Kegiatan penanaman pohon ini menjadi contoh positif bagi masyarakat untuk lebih peduli terhadap lingkungan. Kami berharap kegiatan seperti ini terus dilakukan untuk menjaga kawasan tetap hijau dan asri." - Perwakilan Masyarakat Tretes, Pasuruan. / ***"This tree planting initiative serves as a positive example for the community to become more environmentally conscious. We hope that similar activities will continue to be carried out in order to preserve the area as a green and pleasant environment."***
— Community Representative of Tretes, Pasuruan (GRI 304-1, GRI 413-1 | ESG: Environmental)

e. PELNI Services Bantuan Bencana Alam di Sumatra

Sebagai wujud komitmen terhadap pelaksanaan TJSL, PELNI Services turut ambil bagian dalam aksi bantuan darurat bagi korban banjir bandang di Sumatera Utara dan Sumatera Barat bersama PT PELNI (Persero) pada bulan November 2025. Bantuan disalurkan secara cepat dan tepat sasaran guna membantu meringankan beban masyarakat terdampak bencana alam.

Bentuk bantuan yang diberikan meliputi paket sembako, makanan siap saji, selimut, perlengkapan mandi, serta obat-obatan yang dibutuhkan masyarakat di lokasi pengungsian. Kegiatan tanggap darurat ini mencerminkan kepedulian sosial perusahaan sekaligus menunjukkan sinergi antar entitas dalam grup perusahaan untuk menghadirkan manfaat sosial yang nyata bagi masyarakat.

Pelaksanaan bantuan kemanusiaan tersebut sejalan dengan prinsip *social impact and stakeholder responsiveness dalam ESG* dan GRI, di mana perusahaan dituntut memiliki kemampuan responsif terhadap kondisi sosial masyarakat, khususnya pada situasi krisis dan bencana. Perusahaan memandang bahwa keberlanjutan usaha tidak hanya diukur dari aspek ekonomi, tetapi juga dari kemampuan perusahaan memberikan kontribusi positif terhadap ketahanan sosial masyarakat.
(GRI 203-1, GRI 413-1 | *ESG: Social | KNKG: Responsibility, Sustainability & Stakeholder Engagement*)

e. PELNI Services Natural Disaster Relief Assistance in Sumatra

As part of its commitment to implementing Corporate Social and Environmental Responsibility (TJSL) programmes, PELNI Services participated in emergency relief efforts for victims of flash floods in North Sumatra and West Sumatra in collaboration with PT PELNI (Persero) in November 2025. Assistance was delivered promptly and effectively to help alleviate the hardships experienced by communities affected by the disaster.

The assistance provided included food packages, ready-to-eat meals, blankets, personal hygiene kits, and essential medicines required by evacuees in temporary shelters. This emergency response initiative reflects the Company's social commitment while demonstrating strong synergy among entities within the PELNI Group in delivering tangible social benefits to affected communities.

The implementation of this humanitarian assistance programme is aligned with the principles of social impact and stakeholder responsiveness under the ESG and GRI frameworks, which emphasise the importance of corporate responsiveness to social conditions, particularly during times of crisis and disaster. The Company believes that business sustainability should not be measured solely by economic performance, but also by its ability to make a positive contribution to the social resilience of communities. (GRI 203-1, GRI 413-1 | ESG: Social | KNKG: Responsibility, Sustainability & Stakeholder Engagement)

TANGGUNG JAWAB SOSIAL PERUSAHAAN

CORPORATE SOCIAL RESPONSIBILITY



Bersama membangun kepedulian, bersama menciptakan dampak positif bagi negeri.

Together building care, creating a positive impact for the nation.

TESTIMONI BANTUAN BENCANA ALAM

TESTIMONY OF NATURAL DISASTER RELIEF ASSISTANCE

Masyarakat terdampak banjir di wilayah Sumatera Utara dan Sumatera Barat menyampaikan rasa syukur atas bantuan cepat yang diberikan PT PID bersama PT PELNI (Persero).

Flood-affected communities in North Sumatra and West Sumatra express their gratitude for the swift assistance provided by PT PID in collaboration with PT PELNI (Persero).



Bantuan tersebut dinilai sangat membantu masyarakat dalam memenuhi kebutuhan dasar selama masa tanggap darurat.

This assistance is highly appreciated by the community in meeting basic needs during the emergency response period.

> ***Kami sangat terbantu dengan bantuan sembako dan kebutuhan darurat yang diberikan. Respons cepat dari PT PID dan seluruh pihak memberikan semangat bagi masyarakat untuk bangkit kembali pascabencana."***
>
> *We are truly grateful for the assistance of groceries and emergency needs provided. The quick response from PT PID and all parties gives us the spirit to rise together after the disaster.*
>
> **– Perwakilan Korban Terdampak Banjir**
> *– Representative of Flood-Affected Community*

DAMPAK POSITIF BANTUAN / *POSITIVE IMPACT OF THE ASSISTANCE*

Memenuhi Kebutuhan Dasar Masyarakat

Membantu memastikan terpenuhinya kebutuhan pokok bagi masyarakat terdampak.

Helps fulfill basic needs for affected communities.

Respons Cepat & Tepat Sasaran

Penyaluran bantuan yang cepat memastikan manfaat diterima oleh masyarakat yang membutuhkan.

Fast and targeted assistance delivery ensures aid reaches those who need it most.

Membangun Semangat & Harapan Baru

Dukungan yang diberikan menumbuhkan semangat dan harapan baru bagi masyarakat untuk bangkit.

The support given builds new spirit and hope for communities to recover.

Memperkuat Kepedulian & Kebersamaan

Kolaborasi dan kepedulian bersama memperkuat solidaritas di tengah situasi sulit.

Collaboration and care strengthen solidarity in times of crisis.

GRI 413-1 Local Communities
ESG: Social & Humanitarian Response

Testimoni Bantuan Bencana Alam / ***Natural Disaster Relief Assistance Testimonial***

Masyarakat terdampak banjir di wilayah Sumatera Utara dan Sumatera Barat menyampaikan rasa syukur atas bantuan cepat yang diberikan PELNI Services bersama PT PELNI (Persero). Bantuan tersebut dinilai sangat membantu masyarakat dalam memenuhi kebutuhan dasar selama masa tanggap darurat. /
Communities affected by the floods in North Sumatra and West Sumatra expressed their gratitude for the prompt assistance provided by PELNI Services in collaboration with PT PELNI (Persero). The assistance was considered highly beneficial in helping affected residents meet their basic needs during the emergency response period.

"Kami sangat terbantu dengan bantuan sembako dan kebutuhan darurat yang diberikan. Respons cepat dari PELNI Services dan seluruh pihak memberikan semangat bagi masyarakat untuk bangkit kembali pascabencana." - Perwakilan Korban Terdampak Banjir / ***"The food packages and emergency supplies provided were of tremendous assistance to us. The swift response from PELNI Services and all parties involved has given the community renewed hope and motivation to recover from the disaster."*** *— Representative of Flood-Affected Communities* (GRI 413-1 | ESG: Social & Humanitarian Response

KOMITMEN KEBERLANJUTAN PERUSAHAAN

Secara keseluruhan, pelaksanaan program CSR/ TJSL PELNI Services sepanjang tahun 2025 menunjukkan komitmen perusahaan dalam mengintegrasikan aspek ekonomi, sosial, dan lingkungan ke dalam strategi bisnis berkelanjutan. Program-program tersebut tidak hanya berorientasi pada pemberian bantuan sosial, tetapi juga diarahkan untuk menciptakan dampak jangka panjang melalui pemberdayaan masyarakat, pelestarian lingkungan, dan peningkatan kualitas kehidupan sosial.

Perusahaan akan terus memperkuat implementasi TJSL secara terukur, akuntabel, dan berkelanjutan sesuai dengan prinsip GCG, standar GRI, serta penerapan ESG guna mendukung terciptanya pertumbuhan perusahaan yang inklusif dan berkelanjutan. (GRI 2-12, GRI 2-23, GRI 2-29 | ESG: Environmental, Social & Governance | KNKG: Transparency, Accountability, Responsibility, Independence & Fairness)

Corporate Sustainability Commitment

Overall, the implementation of PELNI Services' CSR/ TJSL programmes throughout 2025 reflects the Company's commitment to integrating economic, social, and environmental considerations into its sustainable business strategy. These programmes are not solely focused on providing social assistance but are also designed to create long-term impacts through community empowerment, environmental conservation, and the enhancement of social well-being.

The Company will continue to strengthen the implementation of TJSL programmes in a measurable, accountable, and sustainable manner in accordance with the principles of Good Corporate Governance (GCG), the GRI Standards, and ESG practices to support the achievement of inclusive and sustainable corporate growth. (GRI 2-12, GRI 2-23, GRI 2-29 | ESG: Environmental, Social & Governance | KNKG: Transparency, Accountability, Responsibility, Independence & Fairness)

DAMPAK SOSIAL PROGRAM CSR/ TJSL

Melalui berbagai program TJSL yang dijalankan sepanjang tahun 2025, PELNI Services terus berupaya membangun hubungan yang harmonis dan berkelanjutan dengan masyarakat. Testimoni para penerima manfaat menunjukkan bahwa program CSR perusahaan tidak hanya memberikan bantuan jangka pendek, tetapi juga menghadirkan nilai sosial yang dirasakan secara langsung oleh masyarakat.

Perusahaan meyakini bahwa keberhasilan implementasi CSR/TJSL tidak hanya diukur dari jumlah program yang dijalankan, tetapi juga dari dampak positif dan kebermanfaatan yang dirasakan oleh para pemangku kepentingan secara berkelanjutan. (GRI 2-29, GRI 413-1 | ESG: Social | KNKG: Responsibility & Sustainability)

Aspek Keragaman Hayati

Dampak dari Wilayah Operasional yang Dekat atau Berada di Daerah Konservasi atau Keanekaragaman Hayati
Wilayah operasional Perusahaan tidak berada di kawasan konservasi maupun kawasan dengan nilai keanekaragaman hayati yang dilindungi sehingga tidak terdapat dampak material terhadap keanekaragaman hayati.

Usaha Konservasi Keanekaragaman Hayati

Sesuai dengan karakteristik kegiatan usaha, Perusahaan tidak memiliki program konservasi keanekaragaman hayati yang bersifat khusus. Namun demikian, Perusahaan tetap berkomitmen menjaga kelestarian lingkungan dan mematuhi seluruh ketentuan yang berlaku.

Aspek Emisi

Jumlah dan Intensitas Emisi yang Dihasilkan Berdasarkan Jenisnya
Kegiatan operasional Perusahaan tidak menghasilkan emisi yang bersifat material sehingga pengungkapan jumlah dan intensitas emisi belum menjadi aspek yang signifikan.

Social Impact of CSR/TJSL Programmes

Through the various TJSL programmes implemented throughout 2025, PELNI Services has continued to foster harmonious and sustainable relationships with communities. Testimonials from programme beneficiaries demonstrate that the Company's CSR initiatives not only provide short-term assistance but also generate meaningful social value that is directly experienced by communities.

The Company believes that the success of CSR/TJSL implementation should not be measured solely by the number of programmes delivered, but also by the positive impacts and long-term benefits experienced by stakeholders on a sustainable basis. (GRI 2-29, GRI 413-1 | ESG: Social | KNKG: Responsibility & Sustainability)

Biodiversity Aspect

Impacts from Operational Areas Located Near or Within Conservation or Biodiversity Areas
The Company's operational areas are not located within conservation areas or areas with protected biodiversity value; therefore, there are no material impacts on biodiversity.

Biodiversity Conservation Efforts

In accordance with the characteristics of its business activities, the Company does not have a specific biodiversity conservation program. Nevertheless, the Company remains committed to preserving the environment and complying with all applicable regulations.

Emissions Aspect

Amount and Intensity of Emissions Generated by Type
The Company's operational activities do not generate material emissions; therefore, disclosure of the amount and intensity of emissions has not become a significant aspect.

Aspek Limbah dan Efluen

Jumlah Limbah dan Efluen yang Dihasilkan Berdasarkan Jenis
Kegiatan operasional Perusahaan tidak menghasilkan limbah maupun efluen dalam jumlah yang material.

Mekanisme Pengelolaan Limbah dan Efluen

Limbah operasional yang dihasilkan dikelola sesuai dengan jenisnya dan mengacu pada ketentuan peraturan perundang-undangan yang berlaku.

Aspek Pengaduan Terkait Lingkungan Hidup

Jumlah dan Materi Pengaduan Lingkungan Hidup yang Diterima dan Diselesaikan
Selama tahun pelaporan, Perusahaan tidak menerima pengaduan terkait dampak lingkungan hidup.

Waste and Effluent Aspect

Amount of Waste and Effluent Generated by Type
The Company's operational activities do not generate waste or effluent in material amounts.

Waste and Effluent Management Mechanism

Operational waste generated is managed according to its type and in accordance with applicable laws and regulations.

Environmental Complaint Aspect

Number and Substance of Environmental Complaints Received and Resolved
During the reporting year, the Company did not receive any complaints related to environmental impacts.

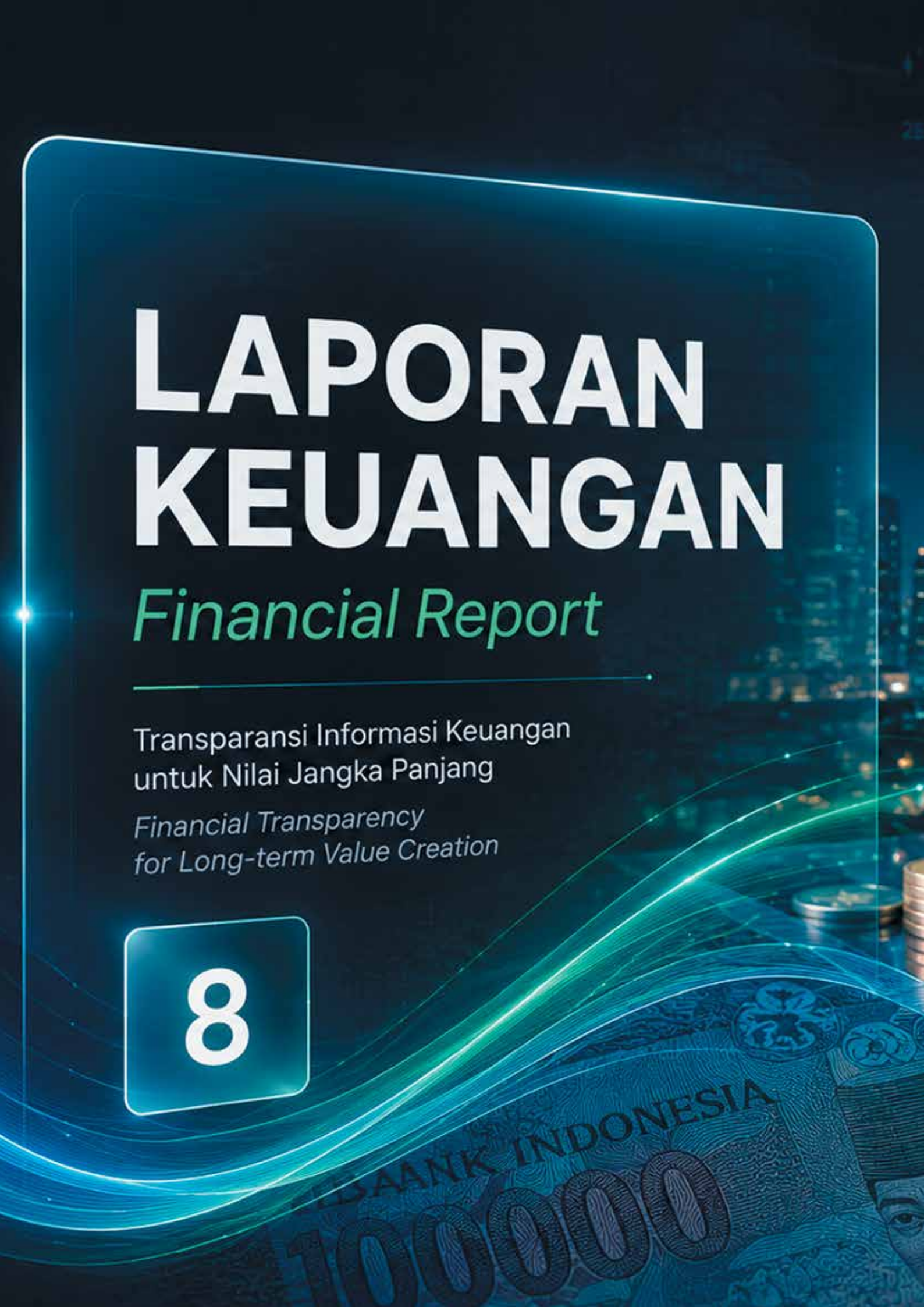
LAPORAN KEUANGAN

Financial Report

Transparansi Informasi Keuangan
untuk Nilai Jangka Panjang

Financial Transparency
for Long-term Value Creation

8




PELNI
SERVICES
PT Pelita Indonesia Djaya
TOTAL ASET 28.451.732 ▲
PENDAPATAN USAHA 16.832.103 ▲
LABA BERSIH 2.754.821 ▲
EKUITAS 12.985.226 ▲
ARUS KAS OPERASI 4.215.962 ▲
(dalam jutaan Rupiah)
BANK INDONESIA
1000
RUPIAH

FitchRatings

Jakarta, 27 Mei 2025
No: 89/DIR/RATLTR/V/2025

Kepada Yth.
Bapak Suparno
Direktur Keuangan, SDM dan Manajemen Risiko
PT Pelita Indonesia Djaya
Jl. Ruko Cempaka Mas Blok Q No. 5
Jln. Letjend Suprapto, Cempaka Putih, Jakarta

Perihal: Peringkat PT Pelita Indonesia Djaya

Dengan hormat,

PT Fitch Ratings Indonesia ("**Fitch**") menetapkan peringkat-peringkat berikut ini:

- Peringkat Nasional Jangka Panjang diafirmasi di **'AA+(idn)'**; Outlook Stabil
- Peringkat Nasional Jangka Pendek diafirmasi di **'F1+(idn)'**

Peringkat Nasional 'AA(idn)' menunjukkan ekspektasi tingkat risiko gagal bayar yang sangat rendah dibandingkan dengan emiten atau obligasi lain di negara atau serikat moneter yang sama. Risiko gagal bayar inheren hanya sedikit berbeda dari emiten atau obligasi dengan peringkat tertinggi di negara tersebut.

Peringkat 'F1(idn)' menunjukkan kapasitas terkuat untuk pembayaran tepat waktu atas komitmen keuangan relatif terhadap emiten atau obligasi lain di negara yang sama. Berdasarkan skala Peringkat Nasional dari Fitch, peringkat ini ditetapkan terhadap risiko gagal bayar terendah dibandingkan dengan yang lain di negara atau serikat moneter yang sama. Untuk profil likuiditas yang tergolong kuat, "+" ditambahkan ke peringkat yang ditetapkan.

Dalam menerbitkan dan memantau pemeringkatannya, Fitch mengandalkan informasi faktual yang diterimanya dari para emiten dan dari sumber lainnya yang Fitch percayai kredibilitasnya. Fitch melakukan pemeriksaan yang masuk akal sehubungan dengan informasi faktual sesuai dengan metodologi pemeringkatannya, dan mendapatkan verifikasi yang masuk akal mengenai informasi tersebut dari sumber yang independen, sejauh sumber-sumber tersebut tersedia untuk efek tersebut atau dalam yurisdiksi tersebut.

Sifat pemeriksaan faktual yang dilakukan Fitch dan cakupan dari verifikasi pihak-ketiga yang diperoleh akan berbeda-beda bergantung pada sifat dari efek yang diperingkat dan emiten yang menerbitkannya, ketentuan-ketentuan dan praktek dalam yurisdiksi dimana efek yang diperingkat ditawarkan/dijual atau dimana emiten berada, tersedianya dan sifat dari informasi publik yang relevan, akses terhadap manajemen dari emiten dan para penasihatnya, tersedianya verifikasi pihak ketiga yang sudah tersedia sebelumnya seperti laporan audit, surat-surat mengenai prosedur-prosedur yang telah disepakati sebelumnya, *appraisals*, laporan aktuaria, laporan teknis, opini legal dan laporan lainnya yang disediakan oleh pihak ketiga, tersedianya sumber verifikasi pihak ketiga yang independen dan kompeten sehubungan dengan efek tertentu atau dalam yurisdiksi tertentu dari emiten, dan banyak faktor-faktor lainnya.

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Para pengguna pemeringkatan Fitch hendaknya mengerti bahwa pemeriksaan faktual atau verifikasi pihak ketiga manapun tidak dapat memastikan bahwa semua informasi yang diandalkan Fitch sehubungan dengan proses pemberian peringkat akan pasti akurat atau lengkap. Sehingga, para emiten dan penasihatnyalah yang bertanggung jawab atas keakuratan dari informasi yang mereka sediakan bagi Fitch dan bagi pasar dalam dokumen penawaran dan laporan-laporan lainnya. Dalam menerbitkan pemeringkatannya, Fitch harus mengandalkan pekerjaan dari para ahli, termasuk auditor independen sehubungan dengan laporan keuangan dan pengacara sehubungan dengan permasalahan legal dan pajak. Lagi pula, pemeringkatan berpandangan kedepan dan menggambarkan asumsi dan perkiraan mengenai kejadian-kejadian di masa depan, yang pada dasarnya tidak bisa diverifikasi sebagai fakta. Oleh karena itu, walaupun fakta-fakta yang ada sekarang dapat diverifikasi, pemeringkatan dapat dipengaruhi oleh kejadian-kejadian atau kondisi lainnya di masa depan yang tidak dapat diantisipasi pada saat peringkat dipublikasikan atau ditetapkan.

Fitch terus berusaha meningkatkan kriteria dan metodologi pemeringkatannya, dan secara berkala memperbaharui penjelasannya sehubungan dengan kriteria dan metodologinya terhadap efek jenis tertentu dalam situs webnya. Metodologi dan kriteria yang digunakan untuk menentukan suatu tindakan pemeringkatan adalah metodologi dan kriteria yang berlaku pada saat keputusan peringkat tersebut dilakukan, yang untuk peringkat-peringkat publik yaitu tanggal komentar atas peringkat tersebut diberikan. Setiap komentar yang diberikan untuk setiap tindakan pemeringkatan menyediakan informasi mengenai kriteria dan metodologi yang digunakan untuk menghasilkan peringkat yang telah diberikan, yang dapat berbeda dari kriteria dan metodologi umum untuk tipe efek yang sama yang terdapat di situs web pada waktu-waktu tertentu. Untuk alasan ini, anda hendaknya selalu memperhatikan komentar atas tindakan pemeringkatan yang bersangkutan untuk informasi yang paling akurat berdasarkan peringkat publik apapun yang diberikan.

Peringkat didasarkan atas kriteria dan metodologi yang ditetapkan Fitch dan yang secara berkelanjutan dievaluasi dan diperbaharui. Maka, pemeringkatan adalah produk pekerjaan kolektif dari Fitch dan tidak ada pribadi atau sekelompok pribadi yang secara terpisah bertanggung jawab atas sebuah peringkat. Semua laporan Fitch adalah hasil kerjasama. Individu yang diidentifikasi dalam laporan Fitch, terhubung, tetapi tidak secara pribadi bertanggung jawab atas opini yang dinyatakan disana. Individu tersebut dicantumkan hanya untuk tujuan komunikasi.

Pemeringkatan bukanlah sebuah rekomendasi atau saran, baik secara langsung ataupun tidak langsung, kepada anda atau orang lain manapun untuk membeli, menjual, melakukan, atau menahan investasi, pinjaman atau efek apapun atau untuk menentukan strategi investasi apapun sehubungan dengan investasi, pinjaman atau efek apapun atau emiten apapun. Pemeringkatan tidak mengomentari kewajaran dari harga pasar, kecocokan dari investasi manapun, pinjaman atau efek untuk investor tertentu (termasuk namun tidak terbatas pada, penerapan prinsip akuntansi dan/atau peraturan regulator tertentu), atau sifat bebas pajak dan kena pajak dari pembayaran yang dibuat sehubungan dengan investasi, pinjaman atau efek apapun. Fitch bukanlah penasihat anda, Fitch juga tidak menyediakan bagi anda atau bagi siapapun juga nasihat apapun secara finansial, legal, auditing, akuntansi, *appraisal*, penilaian atau jasa aktuaria. Sebuah peringkat hendaknya tidak dipandang sebagai pengganti dari jasa atau nasihat tersebut.

Penetapan peringkat olch Fitch bukan merupakan persetujuan dari Fitch untuk menggunakan namanya sebagai ahli sehubungan dengan pernyataan registrasi apapun atau pendaftaran apapun dibawah undang-undang AS, Inggris atau undang-undang efek lain manapun. Fitch tidak menyetujui dimasukkannya surat tertulis apapun yang memberitahukan tindakan pemeringkatan Fitch di dalam dokumen penawaran apapun.

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Fitch memonitor peringkat secara terus menerus dan akan memperbaharui surat peringkat ini setidaknya sekali dalam satu tahun. Merupakan hal yang penting bahwa Anda harus segera memberikan kepada kami semua informasi yang mungkin bersifat material bagi pemberian peringkat agar pemberian peringkat kami terus sesuai. Peringkat dapat dinaikkan, diturunkan, dicabut, atau dimasukkan dalam Peringkat Yang Dipantau/Rating Watch karena perubahan-perubahan, tambahan-tambahan, keakuratan atau ketidakakuratan informasi atau karena alasan lainnya yang dianggap cukup oleh Fitch.

Tidak ada hal apapun dalam surat ini yang dapat dimaksudkan atau diartikan sebagai pembuatan hubungan fidusia antara Fitch dengan anda atau antara Fitch dengan pengguna pemeringkatannya.

Peringkat publik akan valid dan efektif hanya setelah publikasi peringkat di situs www.fitchratings.com.

Kami senang mendapatkan kesempatan untuk memberikan layanan jasa kami kepada Anda. Apabila kami dapat membantu lebih jauh, silahkan menghubungi Annisa Fatharini, Associate Director di +6221-50610503.

Hormat kami,

PT Fitch Ratings Indonesia
Oleh:



Olly Prayudi
Direktur

PT Fitch Ratings Indonesia
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PT PELITA INDONESIA DJAYA
DAN ENTITAS ANAK
LAPORAN AUDITOR INDEPENDEN
DAN
LAPORAN KEUANGAN KONSOLIDASIAN

Tanggal 31 Desember 2025 dan
Untuk Tahun yang Berakhir Pada Tanggal Tersebut

(Dengan Angka Perbandingan Pada Tanggal 31 Desember 2024 dan
Untuk Tahun yang Berakhir Pada Tanggal Tersebut)

Nomor : 00068/2.0999/AU.1/05/0139-5/1/II/2026
Tanggal : 25 Februari 2026

DAFTAR ISI

Halaman

SURAT PERNYATAAN DIREKSI

LAPORAN AUDITOR INDEPENDEN i

LAPORAN KEUANGAN KONSOLIDASIAN
PT PELITA INDONESIA DJAYA DAN ENTITAS ANAK

- **Laporan Posisi Keuangan (Neraca) Konsolidasian** 1 - 2
  Tanggal 31 Desember 2025 (Dengan Perbandingan Tanggal 31 Desember 2024 dan 01 Januari 2024 / 31 Desember 2023)

- **Laporan Laba Rugi dan Penghasilan Komprehensif Lainnya Konsolidasian** 3
  Untuk Tahun yang Berakhir Pada Tanggal 31 Desember 2025 (Dengan Perbandingan untuk Tahun yang Berakhir pada Tanggal 31 Desember 2024)

- **Laporan Perubahan Ekuitas Konsolidasian** 4
  Untuk Tahun yang Berakhir Pada Tanggal 31 Desember 2025 (Dengan Perbandingan untuk Tahun yang Berakhir pada Tanggal 31 Desember 2024)

- **Laporan Arus Kas Konsolidasian** 5
  Untuk Tahun yang Berakhir Pada Tanggal 31 Desember 2025 (Dengan Perbandingan untuk Tahun yang Berakhir pada Tanggal 31 Desember 2024)

- **Catatan atas Laporan Keuangan Konsolidasian** 6 - 66
  Tanggal 31 Desember 2025 dan untuk Tahun yang Berakhir pada Tanggal Tersebut (Dengan Perbandingan Tanggal 31 Desember 2024 dan untuk Tahun yang Berakhir pada Tanggal Tersebut)

INFORMASI TAMBAHAN

LAPORAN KEUANGAN POKOK
PT PELITA INDONESIA DJAYA
(Informasi Keuangan - Induk Saja sebagai Laporan Keuangan tersendiri)

Tanggal 31 Desember 2025 dan untuk Tahun yang Berakhir pada Tanggal tersebut (Dengan Perbandingan untuk Tahun yang Berakhir pada Tanggal 31 Desember 2024)

- Laporan Posisi Keuangan (Neraca) - Induk Saja
- Laporan Laba Rugi dan Penghasilan Komprehensif Lain - Induk Saja
- Laporan Perubahan Ekuitas - Induk Saja
- Laporan Arus Kas - Induk Saja

SURAT PERNYATAAN DIREKSI

SURAT PERNYATAAN DIREKSI
TENTANG
TANGGUNG JAWAB
ATAS LAPORAN KEUANGAN KONSOLIDASIAN
PT PELITA INDONESIA DJAYA DAN ENTITAS ANAKNYA
TANGGAL 31 DESEMBER 2025
UNTUK TAHUN YANG BERAKHIR PADA TANGGAL TERSEBUT

Kami yang bertanda tangan di bawah ini:

Nama	:	Didik Martono
Alamat Kantor	:	Jl. Angkasa No. 18 Kemayoran – Jakarta Pusat 10510
Alamat Domisili sesuai KTP	:	Gebang RT 19/RW 06, Munggung, Karangdowo, Kab. Klaten, 57646
Jabatan	:	Direktur Utama
Nama	:	Suparno
Alamat Kantor	:	Jl. Angkasa No. 18 Kemayoran – Jakarta Pusat 10510
Alamat Domisili sesuai KTP	:	Villa Inti Persada, Blok E3, No.10 RT07/RW19, Pamulang, Tangerang Selatan
Jabatan	:	Direktur Keuangan, SDM dan Manajemen Risiko

Menyatakan bahwa:

1. Kami bertanggung jawab atas penyusunan dan penyajian laporan keuangan konsolidasian PT Pelita Indonesia Djaya dan Entitas Anak.
2. Laporan keuangan konsolidasian PT Pelita Indonesia Djaya dan Entitas Anak telah disusun dan disajikan sesuai dengan Standar Akuntansi Keuangan (SAK) di Indonesia.
3. Semua informasi dalam laporan keuangan konsolidasian PT Pelita Indonesia Djaya dan Entitas Anak telah dimuat secara lengkap dan benar.
4. Laporan keuangan konsolidasian PT Pelita Indonesia Djaya dan Entitas Anak tidak mengandung informasi atau fakta material yang tidak benar, dan tidak menghilangkan informasi atau fakta material.
5. Kami bertanggung jawab atas sistem pengendalian intern dalam PT Pelita Indonesia Djaya dan Entitas Anak untuk memungkinkan penyusunan Laporan Keuangan Konsolidasian bebas dari kesalahan penyajian material baik yang disebabkan oleh kecurangan maupun kesalahan.

PT. Pelita Indonesia Djaya
Jl. Angkasa No. 1
Kemayoran, Jakarta Pusat – 1061
Phone: (021) 2300820
Email: corporate.pelita@pelni.co.id
Website: pelitaservices.co.id

Demikan pernyataan ini dibuat dengan sebenarnya.

Jakarta, 25 Februari 2026
PT Pelita Indonesia Djaya

Direktur Utama	**Direktur Keuangan, SDM & Manajemen Risiko**
DIDIK MARTONO	**SUPARNO**

PT. Pelita Indonesia Djaya
Jl. Angkasa No. 1
Kemayoran, Jakarta Pusat - 1063
Phone : (021) 2400820
Email : corporate.pelnisvc@pelni.co.id
Website : pelnisvc.pelni.co.id

LAPORAN AUDITOR INDEPENDEN

Nomor : 00068/2.0999/AU.1/05/0139-5/1/II/2026

LAPORAN AUDITOR INDEPENDEN

Pemegang Saham, Dewan Komisaris dan Direksi
PT PELITA INDONESIA DJAYA

Opini

Kami telah mengaudit laporan keuangan konsolidasian PT Pelita Indonesia Djaya dan Entitas Anak ("Grup"), yang terdiri dari laporan posisi keuangan konsolidasian tanggal 31 Desember 2025, serta laporan laba rugi dan penghasilan komprehensif lain konsolidasian, laporan perubahan ekuitas konsolidasian, dan laporan arus kas konsolidasian untuk tahun yang berakhir pada tanggal tersebut, serta catatan atas laporan keuangan konsolidasian, termasuk ikhtisar kebijakan akuntansi signifikan.

Menurut opini kami, laporan keuangan konsolidasian terlampir menyajikan secara wajar, dalam semua hal yang material, posisi keuangan konsolidasian Grup tanggal 31 Desember 2025, serta kinerja keuangan konsolidasian dan arus kas konsolidasian 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. Tanggung jawab kami menurut standar tersebut diuraikan lebih lanjut dalam paragraf "Tanggung jawab auditor terhadap audit atas laporan keuangan konsolidasian" pada laporan kami. Kami independen terhadap Grup berdasarkan ketentuan etika yang relevan dalam audit kami atas laporan keuangan konsolidasian di Indonesia, dan kami telah memenuhi tanggung jawab etika lainnya berdasarkan ketentuan tersebut. Kami yakin bahwa bukti audit yang telah kami peroleh adalah cukup dan tepat untuk menyediakan suatu basis bagi opini audit kami.

Penekanan Suatu Hal

Kami menarik perhatian ke Catatan 34 atas laporan keuangan terlampir yang menguraikan tentang reklasifikasi akun yang berdampak pada laporan posisi keuangan per 31 Desember 2024 dan 01 Januari 2024/31Desember 2023. Opini kami tidak dimodifikasi sehubungan dengan hal tersebut.

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.

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.

HEAD OFFICE :
Graha Mandiri d/h Plaza Bumi Daya 17th Floor Jl. Imam Bonjol No. 61 Jakarta Pusat 10310 Indonesia
Phone : 62-21 39838734, 39838735, Fax : 62-21 39832081
Website : www.kapdsi.com, E-mail : kapdsi.kpusat@gmail.com
NIUKAP : 959/KM.1/2014

Tanggung jawab auditor terhadap audit atas laporan keuangan konsolidasian

Tujuan kami adalah untuk memperoleh keyakinan memadai tentang apakah laporan keuangan konsolidasian secara keseluruhan bebas dari kesalahan penyajian material, baik yang disebabkan oleh kecurangan maupun kesalahan, dan untuk menerbitkan laporan auditor yang mencakup opini kami. Keyakinan memadai merupakan suatu tingkat keyakinan tinggi, namun bukan merupakan suatu jaminan bahwa audit yang dilaksanakan berdasarkan Standar Audit akan selalu mendeteksi kesalahan penyajian material ketika hal tersebut ada. Kesalahan penyajian dapat disebabkan oleh kecurangan maupun kesalahan dan dianggap material jika, baik secara individual maupun secara agregat, dapat diekspektasikan secara wajar akan memengaruhi keputusan ekonomi yang diambil oleh pengguna berdasarkan laporan keuangan konsolidasian tersebut.

Sebagai bagian dari suatu audit berdasarkan Standar Audit, kami menerapkan pertimbangan profesional dan mempertahankan skeptisisme profesional selama audit. Kami juga:

- Mengidentifikasi dan menilai risiko kesalahan penyajian material dalam laporan keuangan, 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 kesalahan penyajian material yang disebabkan oleh kecurangan lebih tinggi dari yang disebabkan oleh kesalahan, karena kecurangan dapat melibatkan kolusi, pemalsuan, penghilangan secara sengaja, pernyataan salah, atau pengabaian pengendalian internal.
- 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.
- Menyimpulkan ketepatan penggunaan basis akuntansi kelangsungan usaha oleh manajemen dan, berdasarkan bukti audit yang diperoleh, apakah terdapat suatu ketidakpastian material yang terkait dengan peristiwa atau kondisi yang dapat menyebabkan keraguan signifikan atas kemampuan Grup untuk mempertahankan kelangsungan usahanya. Ketika kami menyimpulkan bahwa terdapat suatu ketidakpastian material, kami diharuskan untuk menarik perhatian dalam laporan auditor kami ke pengungkapan terkait dalam laporan keuangan konsolidasian atau, jika pengungkapan tersebut tidak memadai, harus menentukan apakah perlu untuk memodifikasi opini kami. Kesimpulan kami didasarkan pada bukti audit yang diperoleh hingga tanggal laporan auditor kami. Namun, peristiwa atau kondisi masa depan dapat menyebabkan Grup tidak dapat mempertahankan kelangsungan usaha.
- 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.
- 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.

KANTOR AKUNTAN PUBLIK
DJOKO, SIDIK & INDRA

Indra Soesetiawan, M.H., Ak., CPA., CA., Asean CPA., CFI., CACP.
NRAP : AP. 0139

00068

25 Februari 2026

LAPORAN KEUANGAN

PT PELITA INDONESIA DJAYA
DAN ENTITAS ANAK
LAPORAN POSISI KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025
(Dengan Perbandingan Tanggal 31 Desember 2024
dan Tanggal 01 Januari 2024 / 31 Desember 2023)
(Dinyatakan dalam Rupiah Penuh, Kecuali Dinyatakan Lain)

	Catatan	31 Des. 2025	31 Des. 2024 *)	31 Des. 2023 *)
ASET				
ASET LANCAR				
Kas dan Setara Kas	3f;3g;3j;5	51.552.117.427	42.876.044.234	42.429.217.673
Piutang Usaha	3f;3g;6			
Pihak Berelasi		131.749.169.663	74.434.047.790	53.370.864.074
Pihak Ketiga		2.914.451.549	688.363.685	7.718.716.387
Setelah dikurangi provisi kerugian penurunan nilai pada tanggal 31 Desember 2025, 2024 dan 2023 masing - masing sebesar Rp9.586.195.620, Rp6.566.367.369 dan Rp4.090.492.860.				
Aset Keuangan Lancar Lainnya	3f;3g;7	2.694.562.857	4.411.832.827	6.356.750.197
Persediaan	3l;8	19.218.202.639	11.107.988.199	10.249.374.219
Uang Muka dan Biaya Dibayar Dimuka	3m;9	45.276.316.134	39.732.634.664	28.838.355.956
Aset Kontrak	3f;10	72.407.316.145	76.790.839.848	81.430.230.263
Pajak Dibayar Dimuka	3w;18a	61.146.504.011	49.757.900.551	24.515.344.815
Jumlah Aset Lancar		**386.958.640.425**	**299.799.651.798**	**254.908.853.584**
ASET TIDAK LANCAR				
Properti Investasi	3n;11	34.567.653.832	23.335.997.576	23.217.000.000
Aset Tetap	3o;12	28.836.909.182	42.936.198.994	45.543.236.422
Setelah dikurangi akumulasi penyusutan dan penurunan nilai pada tanggal 31 Desember 2025, 2024 dan 2023 masing - masing sebesar Rp37.086.857.995, Rp32.303.278.036 dan Rp31.023.811.390.				
Aset Takberwujud, bersih	3p;13	4.196.804.282	2.807.463.037	1.503.446.612
Setelah dikurangi akumulasi amortisasi dan penurunan nilai pada tanggal 31 Desember 2025, 2024 dan 2023 masing - masing sebesar Rp3.209.295.744, Rp2.421.936.898 dan Rp1.900.713.323				
Aset Hak Guna, bersih	3s;14	1.028.202.711	2.389.122.858	-
Setelah dikurangi akumulasi amortisasi dan penurunan nilai pada tanggal 31 Desember 2025, 2024 dan 2023 masing - masing sebesar Rp790.925.160, Rp997.566.297 dan Rp0				
Aset Tidak Lancar Lainnya	3k;15	-	57.300.000	57.300.000
Aset Pajak Tangguhan	3w;18e	6.151.752.985	4.663.074.488	3.089.544.472
Jumlah Aset Tidak Lancar		**74.781.322.992**	**76.189.156.953**	**73.410.527.506**
JUMLAH ASET		**461.739.963.417**	**375.988.808.751**	**328.319.381.090**

*) **Reklasifikasi**

Catatan atas laporan keuangan konsolidasian merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian secara keseluruhan

PT PELITA INDONESIA DJAYA
DAN ENTITAS ANAK
LAPORAN POSISI KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025
(Dengan Perbandingan Tanggal 31 Desember 2024
dan Tanggal 01 Januari 2024 / 31 Desember 2023)
(Dinyatakan dalam Rupiah Penuh, Kecuali Dinyatakan Lain)

	Catatan	31 Des. 2025	31 Des. 2024 *)	31 Des. 2023 *)
LIABILITAS DAN EKUITAS				
Liabilitas Jangka Pendek				
Pinjaman Jangka Pendek	3f;3h;16	7.000.000.000	7.000.000.000	22.000.000.000
Utang Usaha	3h;17	17.476.243.557	10.438.784.823	22.769.284.633
Utang Pajak	3w;18b	8.508.711.994	9.200.302.291	8.353.945.903
Beban Akrual	3h;19	129.650.996.070	74.734.372.939	36.154.026.988
Bagian Lancar dari Liabilitas Jk. Panjang:	3h;3s;21			
- Sewa Pembiayaan		1.245.264.000	278.815.061	4.519.052.786
- Sewa Hak Guna		524.821.622	868.020.000	-
Liabilitas Keuangan Jangka Pendek Lainnya	3h;3r;20	14.663.136.112	14.670.045.816	9.409.981.274
Jumlah Liabilitas Jangka Pendek		**179.069.173.355**	**117.190.340.930**	**103.206.291.584**
Liabilitas Jangka Panjang				
Utang Pihak Berelasi	3f;3h;22	1.938.429.842	2.532.101.370	2.307.105.189
Liabilitas Jangka Panjang Setelah dikurangi: Bagian Lancar Jatuh Tempo 1 Tahun:	3h;3s;21			
- Sewa Pembiayaan		465.299.000	6.560.599.372	5.908.040.372
- Liabilitas Kontrak Sewa		546.685.885	1.666.846.482	-
Liabilitas Imbalan Kerja	3t;23	1.924.466.370	1.708.301.948	1.576.178.097
Jumlah Liabilitas Jangka Panjang		**4.874.881.097**	**12.467.849.172**	**9.791.323.658**
JUMLAH LIABILITAS		**183.944.054.452**	**129.658.190.102**	**112.997.615.242**
EKUITAS				
Modal Saham	24	2.010.000.000	2.010.000.000	2.010.000.000
Modal dasar sebanyak 2.010 saham ditempatkan dan disetor penuh dengan nilai nominal Rp 1.000.000 per saham pada tanggal Desember 2025 dan 2024				
Saldo Laba :				
Ditentukan Penggunaannya	3x;25a	242.908.942.669	211.749.738.188	183.585.464.871
Belum Ditentukan Penggunaannya	3x;25b	33.162.785.483	31.159.204.481	28.164.273.317
Komponen Ekuitas Lainnya	3t;26	(543.471.630)	1.207.600.323	1.367.038.257
Jumlah Ekuitas yang dapat Diatribusikan kepada Pemilik Entitas Induk		277.538.256.522	246.126.542.992	215.126.776.445
Kepentingan Non Pengendali	3c;27	257.652.443	204.075.657	194.989.403
JUMLAH EKUITAS		**277.795.908.965**	**246.330.618.649**	**215.321.765.848**
JUMLAH LIABILITAS DAN EKUITAS		**461.739.963.417**	**375.988.808.751**	**328.319.381.090**

*) **Reklasifikasi**

Catatan atas laporan keuangan konsolidasian merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian secara keseluruhan

PT PELITA INDONESIA DJAYA
DAN ENTITAS ANAK
LAPORAN LABA RUGI DAN
PENGHASILAN KOMPREHENSIF LAIN KONSOLIDASIAN
Untuk Tahun yang Berakhir pada Tanggal 31 Desember 2025
(Dengan Perbandingan Untuk Tahun yang Berakhir pada Tanggal 31 Desember 2024)
(Dinyatakan dalam Rupiah Penuh, Kecuali Dinyatakan Lain)

	Catatan	2025	2024
Pendapatan Usaha	3v;28	795.721.514.703	661.693.118.112
Beban Pokok Usaha	3v;29	(668.454.767.547)	(554.128.390.737)
Laba Kotor		**127.266.747.156**	**107.564.727.375**
Beban Umum dan Administrasi	3v;30	(81.588.285.877)	(61.918.392.305)
Laba Usaha		**45.678.461.279**	**45.646.335.070**
Pendapatan (Beban) Non Usaha	3v;31	32.781.542	(4.703.501.437)
Laba Sebelum Pajak Penghasilan		**45.711.242.821**	**40.942.833.633**
(Beban) Manfaat Pajak Penghasilan:			
Kini	3w;18c	(13.489.666.960)	(11.303.103.240)
Tangguhan	3w;18e	994.786.408	1.528.560.342
		(12.494.880.552)	**(9.774.542.898)**
Laba Tahun Berjalan		**33.216.362.269**	**31.168.290.735**
PENGHASILAN KOMPREHENSIF LAIN			
Pos-pos yang tidak akan reklasifikasi ke laba rugi			
Keuntungan (Kerugian) Aktuaria	3t;23	110.885.746	(204.407.608)
Penurunan Nilai Wajar Properti Investasi	3n;11	(2.355.849.789)	-
Pajak Penghasilan Terkait	3w;23	493.892.089	(44.969.674)
Jumlah Penghasilan Komprehensif Lain		**(1.751.071.954)**	**(159.437.934)**
Jumlah Penghasilan Komprehensif Tahun Berjalan		**31.465.290.315**	**31.008.852.801**
Laba Tahun Berjalan yang Dapat Diatribusikan kepada:			
Pemilik Entitas Induk		33.162.785.483	31.159.204.481
Kepentingan Non Pengendali	3c;27	53.576.786	9.086.254
Laba Tahun Berjalan		**33.216.362.269**	**31.168.290.735**
Jumlah Penghasilan Komprehensif yang Dapat Diatribusikan kepada:			
Pemilik Entitas Induk		31.411.713.529	30.999.766.547
Kepentingan Non Pengendali	3c;27	53.576.786	9.086.254
Laba Tahun Berjalan		**31.465.290.315**	**31.008.852.801**
Laba Bersih per Saham Dasar		**16.498.898,25**	**15.502.091,78**

Catatan atas laporan keuangan konsolidasian merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian secara keseluruhan

PT PELITA INDONESIA DJAYA
DAN ENTITAS ANAK
LAPORAN PERUBAHAN EKUITAS KONSOLIDASIAN
Untuk Tahun yang Berakhir pada Tanggal 31 Desember 2025
(Dengan Perbandingan Untuk Tahun yang Berakhir pada Tanggal 31 Desember 2024)
(Dinyatakan dalam Rupiah Penuh, Kecuali Dinyatakan Lain)

	Catatan	Modal Ditempatkan dan Disetor Penuh	Saldo Laba		Komponen Ekuitas Lainnya	Kepentingan Non Pengendali	Jumlah Ekuitas
			Ditentukan Penggunaannya	Belum Ditentukan Penggunaannya			
Saldo per 01 Januari 2024 / 31 Desember 2023		**2.010.000.000**	**183.585.464.871**	**28.164.273.317**	**1.367.038.257**	**194.989.403**	**215.321.765.848**
Cadangan Umum	3x;25a	-	28.164.273.317	(28.164.273.317)	-	-	-
Laba Tahun Berjalan	3x;25b	-	-	31.159.204.481	-	9.086.254	31.168.290.735
Keuntungan (Kerugian) Aktuaria	3t;23	-	-	-	(159.437.934)	-	(159.437.934)
Saldo per 31 Desember 2024		**2.010.000.000**	**211.749.738.188**	**31.159.204.481**	**1.207.600.323**	**204.075.657**	**246.330.618.649**
Cadangan Umum	3x;25a	-	31.159.204.481	(31.159.204.481)	-	-	-
Laba Tahun Berjalan	3x;25b	-	-	33.162.785.483	-	53.576.786	33.216.362.269
Keuntungan (Kerugian) Aktuaria	3t;23	-	-	-	86.490.882	-	86.490.882
Keuntungan (Kerugian) Nilai Wajar Properti Investasi	3n;11	-	-	-	(1.837.562.835)	-	(1.837.562.835)
Saldo per 31 Desember 2025		**2.010.000.000**	**242.908.942.669**	**33.162.785.483**	**(543.471.630)**	**257.652.443**	**277.795.908.964**

Catatan atas laporan keuangan konsolidasian merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian secara keseluruhan

PT PELITA INDONESIA DJAYA
DAN ENTITAS ANAK
LAPORAN ARUS KAS KONSOLIDASIAN
Untuk Tahun yang Berakhir pada Tanggal 31 Desember 2025
(Dengan Perbandingan Untuk Tahun yang Berakhir pada Tanggal 31 Desember 2024)
(Dinyatakan dalam Rupiah Penuh, Kecuali Dinyatakan Lain)

	2025	2024 *)
ARUS KAS DARI AKTIVITAS OPERASI		
Penerimaan Kas dari Pelanggan	740.484.525.667	650.428.959.902
Pembayaran Kas kepada Pemasok	(500.401.770.650)	(402.233.651.422)
Pembayaran Operasional	(18.565.052.838)	(20.620.287.558)
Pembayaran Overhead	(21.120.965.566)	(43.641.370.321)
Pembayaran Honor dan Gaji	(164.716.059.200)	(135.292.353.339)
Pengeluaran Lain-lain	(466.541.793)	(1.161.082.506)
Pembayaran Pajak	(17.752.333.301)	(26.253.746.691)
Penerimaan Lain-lain	340.580.375	239.678.375
Arus Kas Bersih Diperoleh dari Aktivitas Operasi	**17.802.382.694**	**21.466.146.440**
ARUS KAS DARI AKTIVITAS INVESTASI		
Perolehan Aset Tetap	(6.856.369.411)	(6.695.836.685)
Penerimaan dari Penjualan Aset Tetap	-	2.501.756.806
Perolehan Aset Tak Terwujud	(2.269.940.090)	(1.825.240.000)
Arus Kas Bersih Digunakan untuk Aktivitas Investasi	**(9.126.309.501)**	**(6.019.319.879)**
ARUS KAS DARI AKTIVITAS PENDANAAN		
Penerimaan pinjaman Bank	258.900.000.000	241.000.000.000
Pembayaran utang Bank	(258.900.000.000)	(256.000.000.000)
Arus Kas Bersih Digunakan untuk Aktivitas Pendanaan	**-**	**(15.000.000.000)**
KENAIKAN (PENURUNAN) BERSIH KAS DAN SETARA KAS	**8.676.073.193**	**446.826.561**
KAS DAN SETARA KAS - SALDO AWAL	**42.876.044.234**	**42.429.217.673**
KAS DAN SETARA KAS - SALDO AKHIR	**51.552.117.427**	**42.876.044.234**

*) **Reklasifikasi**

Catatan atas laporan keuangan konsolidasian merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian secara keseluruhan

CATATAN ATAS LAPORAN KEUANGAN

1. UMUM

a. Pendirian dan Informasi Umum

PT Pelita Indonesia Djaya didirikan di Jakarta pada Tanggal 29 September 1969 berdasarkan Akta Pendirian Perusahaan Nomor 53 tanggal 29 September 1969 oleh Notaris Djojo Muljadi. S.H yang diumumkan di Berita Negara Republik Indonesia Nomor 12 tanggal 10 Februari 1970.

Dalam perkembangannya PT Pelita Indonesia Djaya mengalami perubahan nama dikarenakan adanya keberatan dari Departemen Kehakiman dan Hak Asasi Manusia Republik Indonesia, sesuai dengan Peraturan Pemerintah No 26 tentang pemakaian nama Perseroan Terbatas. maka diputuskan merubah nama Perseroan Terbatas PT Pelita Indonesia Djaya Coorporation berkedudukan di Jakarta menjadi PT Pelita Indonesia Djaya berkedudukan di Jakarta. Hal ini telah disahkan dengan Akta Notaris SP. Henny Singgih. S.H No : 22 Tanggal 10 September 2001.

Anggaran Dasar Perseroan telah mengalami beberapa kali perubahan, terakhir melalui Akta Notaris No. 6, tanggal 31 Januari 2023, dibuat dihadapan Notaris Ida Adiningsih, S.H., dan telah mendapat Persetujuan Menhumkam Nomor : AHU-AH.01.09-0190153, tanggal 9 Februari 2023.

Maksud dan tujuan Perusahaan didirikan sebagai berikut:

a) Berdagang dalam arti kata seluas-luasnya, menjalankan perdagangan impor dan ekspor, antar pulau/daerah serta lokal. Selanjutnya bertindak sebagai perwakilan dari badan - badan dan perusahaan-perusahaan lain, baik dari dalam maupun dari luar negeri.
b) Mendirikan dan menjalankan usaha-usaha dan Perusahaan-Perusahaan dibidang perindustrian, pertambangan, pengangkutan, pertanian, perkebunan, kehutanan, peternakan, perikanan darat/laut, kepariwisataan, perhotelan, dan real estate serta percetakan.
c) Mendirikan dan menjalankan usaha-usaha yang berhubungan dengan rumah pendingin *(cold storage)*.
d) Mengusahakan galangan-galangan pembuatan dan reparasi kapal-kapal *(shipdocking and shiprepairing).*
e) Menjalankan segala sesuatu yang selaras atau yang berhubungan dengan maksud dan tujuan tersebut dalam ayat-ayat dimuka dan akan menjalankan usaha-usahanya dalm arti kata yang seluas-luasnya, baik atas tanggungan sendiri maupun atas tanggungan orang lain, secara komisi atau tidak ataupun bersama-sama dengan orang atau badan lain, dengan cara dan bentuk yang sesuai dengan keperluan asal yang demikian itu tidak melanggar hukum.

Perusahaan berkedudukan di Gedung Pelni Kemayoran Jl. Angkasa No.18, RT.2/RW.9, Gn. Sahari Sel., Kec. Kemayoran, Kota Jakarta Pusat, Daerah Khusus Ibukota Jakarta 10610

Pada tanggal 31 Desember 2025, Entitas memiliki karyawan sebanyak 1.158 orang yang terdiri dari karyawan tetap 99 orang, karyawan PKWT 70 orang dan karyawan outsourching 989 orang. Sedangkan tahun 2024 Entitas memiliki karyawan sebanyak 1.037 orang yang terdiri dari karyawan tetap 75 orang, karyawan PKWT 71 orang dan karyawan *outsourching* 891 orang. Seluruh karyawan tersebut tidak diaudit.

1. UMUM (lanjutan)

b. Susunan Komisaris dan Direktur

Berdasarkan Akta Pernyataan Keputusan Para Pemegang Saham Perseroan Terbatas PT Pelita Indonesia Djaya No. 12, tanggal 24 Oktober 2025, Notaris Ida Adiningsih, SH., yang telah mendapat pengesahan dari Menteri Hukum Republik Indonesia No. AHU-0256500.AH.01.11.Tahun 2025, tanggal 27 Oktober 2025, Surat Pengunduran Diri Komisaris tanggal 29 Desember 2025, Surat Keputusan Para Pemegang Saham PT Pelita Indonesia Djaya tanggal 29 Januari 2026, tentang Pengukuhan Pemberhentian dan Pengangkatan Anggota Dewan Komisaris PT Pelita Indonesia Djaya dan Surat Keputusan Pemegang Saham PT Pelita Indonesia Djaya tanggal 01 Desember 2025 dan Akta Notaris Ida Adiningsih, SH., No.6, tanggal 13 Januari 2026, tentang Pemberhentian dan Pengangkatan Direksi PT Pelita Indonesia Djaya, yang telah mendapat pengesahan dari Menteri Hukum Republik Indonesia No. AHU-AH.01.09-0051400, tanggal 18 Februari 2026, maka susunan Dewan Komisaris dan Direksi untuk tahun 2025 sebagai berikut:

Komisaris Utama	:	Mardiyanto
Komisaris Independen	:	Yoni Agung Triharto
Direktur Utama	:	Didik Martono
Direktur Keuangan, SDM dan Manajemen Risiko	:	Suparno
Direktur Operasi dan Komersial	:	Hana Suhardi

Berdasarkan Surat Keputusan Pemegang Saham Sirkuler (KPSS) PT Pelita Indonesia Djaya tanggal 08 November 2024 dan Akta Notaris Ida Adiningsih, SH., No.8 tanggal 18 November 2024, tentang Pemberhentian dan Pengangkatan Dewan Komisaris PT Pelita Indonesia Djaya, yang telah mendapat pengesahan dari Menteri Kehakiman Republik Indonesia No. AHU.AH.01.09-0277126, tanggal 20 November 2024, susunan Dewan Komisaris dan Direksi untuk tahun 2024 sebagai berikut:

Komisaris Utama	:	Mardiyanto
Komisaris Independen	:	Sosialisman Hidayat Hasibuan
Direktur Utama	:	Sukendra
Direktur Keuangan	:	Suparno
Direktur Operasi	:	Didik Martono

c. Entitas Anak

Entitas Anak yang dikonsolidasi dalam laporan keuangan untuk tahun yang berakhir pada tanggal 31 Desember 2025 dan 2024 sebagai berikut:

Entitas Anak	Domisili	Jenis Usaha	Presentasi Kepemilikan	Tahun Operasi Komersial	Jumlah Aset Sebelum Eliminasi	
					2025	2024
PT Pelita Bandar Nasional	Jakarta	*Crew Manning*	98%	1989	15.004.041.177	10.953.490.905

1. UMUM (lanjutan)

c. Entitas Anak (lanjutan)

PT Pelita Bandar Nasional Surabaya, didirikan berdasarkan Akta Pendirian No. 19, tanggal 28 Juni 1989, juncto Akta Perubahan No. 15, tanggal 15 Maret 1999, kedua-duanya dibuat dihadapan Notaris Admadji, SH., di Surabaya dan telah mendapat pengesahan oleh Menteri Hukum dan Perundang-undangan dengan Surat Keputusan Nomor C- 13213 HT 01.01 tahun 2000, tanggal 6 Juli 2000.

Anggaran Dasar Perseroan telah dilakukan beberapa kali perubahan, terakhir sebagaimana dinyatakan dalam Akta Pernyataan Keputusan Pemegang Saham PT. Pelita Bandar Nasional No. 6, tanggal 25 Juni 2024, dibuat dihadapan Notaris Ida Adiningsih, SH, Notaris di Jakarta Pusat, dan telah mendapatkan persetujuan dari Kementrian Hukum dan Hak Asasi Manusia Republik Indonesia

Berdasarkan Akta No. 6, tanggal 25 Juni 2024, modal yang ditempatkan dan disetor penuh sebesar Rp3.000.000.000.

Maksud dan Tujuan Perusahaan didirikan adalah :

- Aktivitas penyeleksian dan penempatan tenaga kerja dalam negeri (KBLI 78101)
- Aktivitas penyeleksian dan penempatan tenaga kerja luar negeri (KBLI 78102)

Perusahaan berkedudukan di Jl. Ruko Cemp. Mas Blk. Q No.5, RW.8, Sumur Batu, Kec. Kemayoran, Kota Jakarta Pusat, Daerah Khusus Ibukota Jakarta 10640

Susunan Dewan Komisaris dan Direksi PT Pelita Bandar Nasional per 31 Desember 2025 dan 2024 sebagai berikut:

Dewan Komisaris:
Komisaris : Gatot Wibisono

Direksi :
Direktur : Indira Prijatna

2. PERUBAHAN PADA PERNYATAAN STANDAR AKUNTANSI KEUANGAN (PSAK)

a. Penerapan dari standar dan amandemen terhadap standar akuntansi, yang berlaku efektif sejak tanggal 1 Januari 2025 berikut tidak menyebabkan perubahan atas kebijakan akuntansi Perusahaan dan tidak memberikan dampak terhadap jumlah yang dilaporkan di laporan keuangan tahun berjalan dan tahun sebelumnya:

- PSAK 117, "Kontrak Asuransi",
- Amendemen PSAK 117, “Kontrak Asuransi” tentang Penerapan Awal PSAK 117 dan PSAK 109 - Informasi Komparatif,
- Amendemen PSAK No. 221, “Pengaruh Perubahan Kurs Valuta Asing” terkait Kekurangan Ketertukaran.

Beberapa PSAK juga diamendemen yang merupakan amendemen konsekuensial karena berlakunya PSAK 117: Kontrak Asuransi, yaitu:

- PSAK 103: Kombinasi Bisnis;
- PSAK 105: Aset Tidak Lancar yang Dikuasai untuk Dijual dan Operasi yang Dihentikan;

2. PERUBAHAN PADA PERNYATAAN STANDAR AKUNTANSI KEUANGAN (PSAK) (lanjutan)

a. Penerapan dari standar dan amandemen terhadap standar akuntansi, yang berlaku efektif sejak tanggal 1 Januari 2025 berikut tidak menyebabkan perubahan atas kebijakan akuntansi Perusahaan dan tidak memberikan dampak terhadap jumlah yang dilaporkan di laporan keuangan tahun berjalan dan tahun sebelumnya: (lanjutan)

- PSAK 107: Instrumen Keuangan: Pengungkapan;
- PSAK 109: Instrumen Keuangan;
- PSAK 115: Pendapatan dari Kontrak dengan Pelanggan;
- PSAK 201: Penyajian Laporan Keuangan;
- PSAK 207: Laporan Arus Kas;
- PSAK 216: Aset Tetap;
- PSAK 219: Imbalan Kerja;
- PSAK 228: Investasi pada Entitas Asosiasi dan Ventura Bersama;
- PSAK 232: Instrumen Keuangan: Penyajian;
- PSAK 236: Penurunan Nilai Aset;
- PSAK 237: Provisi, Liabilitas Kontijensi dan Aset Kontijensi;
- PSAK 238: Aset Takberwujud;
- PSAK 240: Properti Investasi.

b. Amandemen atas standar yang telah diterbitkan, namun berlaku efektif untuk tahun buku yang dimulai pada 1 Januari 2026, tetapi penerapan dini diperkenankan, sebagai berikut:

- Amendemen PSAK 107 “Instrumen Keuangan” – Pengungkapan Klasifikasi dan Pengukuran Instrumen Keuangan; Pengungkapan Keuntungan atau Kerugian pada Penghentian Pengakuan; Pendahuluan; Pengungkapan Risiko Kredit; dan Pengungkapan Perbedaan Tertunda antara Nilai Wajar dan Harga Transaksi.
- Amendemen PSAK 109 “Instrumen Keuangan” - Pengungkapan tentang Klasifikasi dan Pengukuran Instrumen Keuangan; Klasifikasi dan Pengukuran Instrumen Keuangan -
- Amendemen PSAK 110 “Laporan Keuangan Konsolidasian“: Penentuan ‘Agen De Facto’.
- Amendemen PSAK 207: “Laporan Arus Kas” - Metode Biaya.

c. Standar baru yang diterbitkan, namun berlaku efektif untuk tahun buku yang dimulai pada 1 Januari 2027, tetapi penerpan dini diperkenankan, sebagai berikut:

- PSAK 118 : "Penyajian dan Pengungkapan dalam Laporan Keuangan".

Pada tanggal penyelesaian laporan keuangan ini, Manajemen sedang mempelajari dampak yang mungkin timbul dari penerapan standar baru dan amandemen pada laporan keuangan Perusahaan

3. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL

a. Kepatuhan terhadap Standar Akuntansi Keuangan

Laporan keuangan konsolidasian telah disusun dan disajikan sesuai dengan Standar Akuntansi Keuangan di Indonesia yang meliputi Pernyataan Standar Akuntansi Keuangan (PSAK) dan Interpretasi Standar Akuntansi Keuangan (ISAK) yang diterbitkan oleh Dewan Standar Akuntansi Keuangan – Ikatan Akuntan Indonesia (DSAK – IAI).

3. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

b. Dasar Pengukuran dan Penyusunan Laporan Keuangan Konsolidasian

Laporan keuangan konsolidasian disusun berdasarkan asumsi kelangsungan usaha serta atas dasar akrual, kecuali laporan arus kas konsolidasian yang menggunakan dasar kas. Dasar pengukuran dalam penyusunan laporan keuangan konsolidasian ini adalah konsep biaya perolehan, kecuali beberapa akun tertentu yang didasarkan pengukuran lain sebagaimana dijelaskan dalam kebijakan akuntansi masingmasing akun tersebut. Biaya perolehan umumnya didasarkan pada nilai wajar imbalan yang diserahkan dalam pemerolehan aset.

Laporan keuangan konsolidasian, kecuali laporan arus kas konsolidasian, disusun dengan konsep harga perolehan dan basis akrual, kecuali disebutkan lain dalam catatan atas laporan keuangan konsolidasian yang relevan.

Laporan arus kas disusun dengan menggunakan metode langsung dengan mengelompokkan arus kas dalam aktivitas operasi investasi dan pendanaan. Untuk tujuan pelaporan arus kas, kas dan setara kas terdiri dari kas, bank dan semua investasi yang jatuh tempo dalam tiga bulan atau kurang dari tanggal perolehannya dan tidak dijaminkan serta tidak dibatasi penggunaannya.

Penyusunan laporan keuangan konsolidasian sesuai dengan Standar Akuntansi Keuangan di Indonesia mengharuskan penggunaan estimasi dan asumsi. Hal tersebut juga mengharuskan manajemen untuk membuat pertimbangan dalam proses penerapan kebijakan akuntansi Grup. Area yang kompleks atau memerlukan tingkat pertimbangan yang lebih tinggi atau area dimana asumsi dan estimasi dapat berdampak signifikan terhadap laporan keuangan konsolidasian diungkapkan di Catatan 4.

Mata Uang Fungsional dan Pelaporan

Mata uang penyajian yang digunakan dalam penyusunan laporan keuangan konsolidasian ini adalah Rupiah yang merupakan mata uang fungsional Perusahaan. Setiap entitas di dalam Grup menetapkan mata uang fungsional sendiri dan unsur-unsur dalam laporan keuangan dari setiap entitas diukur berdasarkan mata uang fungsional tersebut.

Mata uang fungsional Perseroan dan entitas anak adalah Rupiah. Laporan keuangan konsolidasian disajikan dalam mata uang Rupiah.

c. Prinsip-Prinsip Konsolidasian

Laporan keuangan konsolidasian mencakup laporan keuangan Grup seperti disebutkan pada Catatan 1.c

Entitas anak adalah entitas yang dikendalikan oleh Grup, yakni Grup terekspos, atau memiliki hak, atas imbal hasil variabel dari keterlibatannya dengan entitas dan memiliki kemampuan untuk mempengaruhi imbal hasil tersebut melalui kemampuan kini untuk mengarahkan aktivitas relevan dari entitas (kekuasaan atas investee).

3. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

c. Prinsip-Prinsip Konsolidasian (lanjutan)

Keberadaan dan dampak dari hak suara potensial dimana Grup memiliki kemampuan praktis untuk melaksanakan (yakni hak substantif) dipertimbangkan saat menilai apakah Grup mengendalikan entitas lain.

Laporan keuangan Grup mencakup hasil usaha, arus kas, aset dan liabilitas dari Grup dan seluruh entitas anak yang, secara langsung dan tidak langsung, dikendalikan oleh Grup. Entitas anak dikonsolidasikan sejak tanggal efektif akuisisi, yaitu tanggal dimana Grup secara efektif memperoleh pengendalian atas bisnis yang diakuisisi, sampai tanggal pengendalian berakhir.

Entitas induk menyusun laporan keuangan konsolidasian dengan menggunakan kebijakan akuntansi yang sama untuk transaksi dan peristiwa lain dalam keadaan yang serupa. Seluruh transaksi, saldo penghasilan, beban, dan arus kas dalam intra kelompok usaha terkait dengan transaksi antar entitas dalam kelompok usaha dieliminasi secara penuh.

Grup mengatribusikan laba rugi dan setiap komponen dari penghasilan komprehensif lain kepada pemilik entitas induk dan kepentingannon pengendali meskipun hal tersebut mengakibatkan kepentingan non pengendali memiliki saldo defisit. Grup menyajikan kepentingan non pengendali di ekuitas dalam laporan posisi keuangan konsolidasian, terpisah dari ekuitas pemilik entitas induk.

Perubahan dalam bagian kepemilikan entitas induk pada entitas anak yang tidak mengakibatkan hilangnya pengendalian adalah transaksi ekuitas (yaitu transaksi dengan pemilik dalam kapasitasnya sebagai pemilik). Ketika proporsi ekuitas yang dimiliki oleh kepentingan non pengendali berubah, Grup menyesuaikan jumlah tercatat kepentingan pengendali dan kepentingan non pengendali untuk mencerminkan perubahan kepemilikan relatifnyadalam entitas anak. Selisih antara jumlah dimana kepentingan non pengendali disesuaikan dan nilai wajar dari jumlah yang diterima atau dibayarkan diakui langsung dalam ekuitas dan diatribusikan pada pemilik dari entitas induk.

Jika Grup kehilangan pengendalian, maka Grup:

1) Menghentikan pengakuan aset (termasuk *goodwill*) dan liabilitas entitas anak pada jumlah tercatatnya ketika pengendalian hilang;
2) Menghentikan pengakuan jumlah tercatat setiap kepentingan non pengendali pada entitas anak terdahulu ketika pengendalian hilang (termasuk setiap komponen penghasilan komprehensif lain yang diatribusikan pada kepentingan non pengendali);
3) Mengakui nilai wajar pembayaran yang diterima (jika ada) dari transaksi, peristiwa, atau keadaan yang mengakibatkan hilangnya pengendalian;
4) Mengakui sisa investasi pada entitas anak terdahulu pada nilai wajarnya pada tanggal hilangnya pengendalian;
5) Mereklasifikasi ke laba rugi, atau mengalihkan secara langsung ke saldo laba jika disyaratkan oleh SAK lain, jumlah yang diakui dalam penghasilan komprehensif lain dalam kaitan dengan entitas anak;

3. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

c. Prinsip-Prinsip Konsolidasian (lanjutan)

Jika Grup kehilangan pengendalian, maka Grup: (lanjutan)

6) Mengakui perbedaan apapun yang dihasilkan sebagai keuntungan atau kerugian dalam laba rugi yang diatribusikan kepada entitas induk.

d. Kombinasi Bisnis

Grup menerapkan metode akuisisi untuk mencatat kombinasi bisnis. Imbalan yang dialihkan untuk akuisisi suatu entitas anak adalah sebesar nilai wajar aset yang dialihkan, liabilitas yang diakui terhadap pemilik pihak yang diakuisisi sebelumnya dan kepentingan ekuitas yang diterbitkan oleh Grup. Imbalan yang dialihkan termasuk nilai wajar aset atau liabilitas yang timbul dari kesepakatan imbalan kontinjensi. Aset teridentifikasi yang diperoleh dan liabilitas serta liabilitas kontinjensi yang diambil alih dalam suatu kombinasi bisnis diukur pada awalnya sebesar nilai wajar pada tanggal akuisisi.

Grup mengakui kepentingan nonpengendali pada pihak yang diakuisisi untuk setiap akuisisi yang dilakukan baik sebesar nilai wajar atau sebesar bagian proporsional kepentingan nonpengendali atas aset neto pihak yang diakuisisi. Kepentingan nonpengendali disajikan di ekuitas dalam laporan posisi keuangan konsolidasian, terpisah dari ekuitas pemilik entitas induk.

Imbalan kontinjensi yang masih harus dialihkan oleh Grup diakui sebesar nilai wajar pada tanggal akuisisi. Perubahan selanjutnya atas nilai wajar imbalan kontinjensi yang diakui akan berdampak pada aset atau liabilitas.

Biaya terkait akuisisi dibebankan pada saat terjadinya.

e. Kombinasi Bisnis Entitas Sepengendali

Jika, setelah penilaian kembali jumlah neto dari aset teridentifikasi yang diperoleh dan liabilitas yang diambil alih pada tanggal akuisisi melebihi jumlah imbalan yang dialihkan jumlah dari setiap kepentingan non pengendali pada pihak diakuisisi dan nilai wajar pada tanggal akuisisi kepentingan ekuitas yang sebelumnya dimiliki oleh pihak pengakuisisi pada pihak diakuisisi (jika ada). Selisih lebih diakui segera dalam laba rugi sebagai pembelian dengan diskon.

Kombinasi bisnis entitas sepengendali dicatat dengan menggunakan metode penyatuan kepemilikan dimana aset dan liabilitas yang diperoleh dari kombinasi bisnis dicatat oleh pengakuisisi pada jumlah tercatatnya. Selisih antara jumlah imbalan yang dialihkan dan jumlah tercatat disajikan sebagai tambahan modal disetor dan tidak diakui ke laba rugi pada saat kehilangan pengendali.

Metode penyatuan kepemilikan diterapkan seolah-olah entitas telah bergabung sejak periode dimana entitas yang bergabung berada dalam sepengendali.

3. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

f. Transaksi dengan Pihak-pihak Berelasi

Grup melakukan transaksi dengan pihak-pihak berelasi sebagaimana didefinisikan dalam PSAK 7, Pengungkapan Pihak-pihak Berelasi.

1) Orang atau anggota keluarga terdekat mempunyai relasi dengan Entitas pelapor jika orang tersebut:

   a) Memiliki pengendalian atau pengendalian bersama atas Entitas pelapor;
   b) Memiliki pengaruh signifikan atas Entitas pelapor; atau
   c) Personal manajemen kunci Entitas pelapor atau perusahaan induk Entitas pelapor.

2) Suatu perusahaan berelasi dengan Entitas pelapor jika memenuhi salah satu hal berikut:

   a) Entitas dan Entitas pelapor adalah anggota dari kelompok usaha yang sama (artinya Entitas induk Entitas anak dan Entitas anak berikutnya terkait dengan Entitas lain);
   b) Suatu Entitas adalah Entitas asosiasi atau ventura bersama dari Entitas lain (atau Entitas asosiasi atau venture bersama yang merupakan anggota suatu kelompok usaha yang mana Entitas lain tersebut adalah anggotanya);
   c) Kedua perusahaan tersebut adalah ventura bersama dari pihak ketiga yang sama;
   d) Satu Entitas adalah ventura bersama dari Entitas ketiga dan Entitas yang lain adalah Entitas asosiasi dari Entitas ketiga;
   e) Entitas tersebut adalah suatu program imbalan pasca kerja untuk imbalan kerja dari Perusahaan atau entitas yang terkait dengan Perusahaan. Jika Perusahaan adalah entitas yang menyelenggarakan program tersebut maka entitas sponsor juga berelasi dengan Perusahaan;
   f) Entitas yang dikendalikan atau dikendalikan bersama oleh orang yang diidentifikasi dalam angka (1);
   g) Orang yang diidentifikasi dalam angka (1) huruf (a) memiliki pengaruh signifikan atas entitas atau merupakan personel manajemen kunci entitas (entitas induk dari entitas); dan
   h) Entitas atau anggota dari kelompok yang mana entitas merupakan bagian dari kelompok tersebut menyediakan jasa personil manajemen kunci kepada entitas pelapor atau kepada entitas induk dari entitas pelapor.

Semua transaksi penting dengan pihak berelasi baik yang dilakukan dengan atau tidak dengan persyaratan dan kondisi yang sama dengan pihak ketiga diungkapkan dalam laporan keuangan konsolidasian.

g. Aset Keuangan

Grup mengklasifikasikan aset keuangannya dalam kategori pengukuran berikut:

- Aset keuangan yang diukur pada nilai wajar melalui laba rugi atau melalui penghasilan komprehensif lain; dan
- Aset keuangan yang diukur pada biaya perolehan diamortisasi.

3. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

g. Aset Keuangan (lanjutan)

Klasifikasi tersebut tergantung pada model bisnis entitas untuk mengelola aset keuangan dan persyaratan kontraktual arus kas.

Untuk aset yang diukur pada nilai wajar keuntungan dan kerugian akan dicatat dalam laporan laba rugi atau penghasilan komprehensif lain. Untuk investasi pada instrumen utang, hal ini akan bergantung pada model bisnis dimana investasi tersebut diadakan. Untuk investasi pada instrumen ekuitas yang tidak dimiliki untuk diperdagangkan, hal ini akan tergantung pada apakah grup telah melakukan pemilihan tak terbatalkan pada saat pengakuan awal untuk mencatat investasi ekuitas pada nilai wajar melalui penghasilan komprehensif lain.

Grup mereklasifikasi investasi utang jika dan hanya jika model bisnis untuk mengelola aset tersebut berubah.

Pengukuran

Pada pengakuan awal grup mengukur aset keuangan pada nilai wajarnya ditambah dalam hal aset keuangan tidak diukur pada nilai wajar melalui laporan laba rugi. Biaya transaksi yang dapat diatribusikan secara langsung dengan perolehan aset keuangan. Biaya transaksi dari aset keuangan yang dicatat pada nilai wajar melalui laporan laba rugi dibebankan pada laporan laba rugi konsolidasian.

Aset keuangan dengan derivatif melekat dipertimbangkan secara keseluruhan saat menentukan apakah arus kasnya hanya merupakan pembayaran pokok dan bunga.

- **Instrumen Utang**

  Pengukuran instrumen utang selanjutnya tergantung pada model bisnis Grup untuk mengelola aset dan karakteristik arus kas aset tersebut. Pada tanggal 31 Desember 2025 dan 2024, Grup memiliki aset keuangan yang diukur pada biaya perolehan diamortisasi.

  Aset keuangan yang diukur pada biaya perolehan diamortisasi adalah aset yang dimiliki untuk memperoleh arus kas kontraktual di mana arus kas tersebut semata-mata merupakan pembayaran pokok dan bunga diukur pada biaya perolehan diamortisasi. Penghasilan bunga dari aset keuangan ini termasuk dalam "penghasilan bunga" dalam laporan laba rugi konsolidasian menggunakan metode suku bunga efektif. Laba atau rugi yang timbul dari penghentian pengakuan diakui secara langsung dalam laporan laba rugi konsolidasian dan disajikan sebagai “lain-lain, bersih”. Kerugian penurunan nilai disajikan sebagai item baris terpisah dalam laporan laba rugi konsolidasian. Pada tanggal 31 Desember 2025 dan 2024, aset keuangan Grup yang diukur pada biaya perolehan diamortisasi terdiri dari kas dan setara kas, piutang usaha, aset keuangan lancar lainnya dan aset kontrak dalam laporan posisi keuangan konsolidasian.

3. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

g. Aset Keuangan (lanjutan)

- **Instrumen Ekuitas**

  Grup selanjutnya mengukur semua investasi ekuitas pada nilai wajar. Jika manajemen Perseroan telah memilih untuk menyajikan keuntungan dan kerugian nilai wajar atas investasi ekuitas dalam penghasilan komprehensif lain. tidak ada reklasifikasi keuntungan dan kerugian nilai wajar ke laba rugi setelah penghentian pengakuan investasi tersebut. Dividen dari investasi semacam itu tetap diakui dalam laba rugi sebagai pendapatan lainnya ketika hak Perseroan untuk menerima pembayaran ditetapkan.

  Perubahan nilai wajar aset keuangan yang diukur pada nilai wajar melalui laporan laba rugi diakui dalam keuntungan / (kerugian) lain-lain dalam laporan laba rugi sebagaimana berlaku.

Penurunan Nilai Aset Keuangan

Perusahaan menilai apakah risiko kredit pada instrumen keuangan telah meningkat secara signifikan sejak pengakuan awal. Saat membuat penilaian perusahaan menggunakan perubahan risiko gagal bayar yang terjadi selama perkiraan umur instrumen keuangan bukan perubahan jumlah kerugian kredit yang diharapkan. Untuk membuat penilaian tersebut, perusahaan membandingkan risiko gagal bayar yang terjadi pada instrumen keuangan pada tanggal pelaporan dengan risiko gagal bayar yang terjadi pada instrumen keuangan pada tanggal pengakuan awal dan mempertimbangkan informasi yang wajar dan dapat didukung yaitu tersedia tanpa biaya atau upaya yang tidak semestinya yang merupakan indikasi peningkatan risiko kredit yang signifikan sejak pengakuan awal.

Kerugian kredit diukur sebagai nilai sekarang dari semua kekurangan kas (yaitu perbedaan antara arus kas yang jatuh tempo pada entitas sesuai dengan kontrak dan arus kas yang diharapkan akan diterima oleh Grup). *Expected Credit Loss (ECL)* didiskontokan dengan suku bunga efektif dari aset keuangan.

Cadangan kerugian untuk aset keuangan yang diukur pada biaya perolehan diamortisasi dikurangkan dari jumlah tercatat bruto aset tersebut.

Grup menerapkan pendekatan yang disederhanakan untuk mengukur kerugian kredit yang diharapkan ECL tersebut untuk piutang usaha dan piutang lain-lain.

Untuk investasi pada instrumen ekuitas yang diklasifikasikan sebagai tersedia untuk dijual, penurunan nilai wajar efek yang signifikan dan berkepanjangan di bawah harga perolehan dapat dianggap sebagai indikator bahwa aset tersebut mengalami penurunan nilai.

Penghentian Pengakuan Aset Keuangan

Grup menghentikan pengakuan aset keuangan jika dan hanya jika hak kontraktual atas arus kas yang berasal dari aset keuangan berakhir atau Grup mentransfer aset keuangan dan secara substansial mentransfer seluruh risiko dan manfaat atas kepemilikan aset kepada entitas lain.

3. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

g. Aset Keuangan (lanjutan)

Penghentian Pengakuan Aset Keuangan (lanjutan)

Jika Grup tidak mentransfer serta tidak memiliki secara substansial atas seluruh risiko dan manfaat kepemilikan serta masih mengendalikan aset yang ditransfer maka Grup mengakui keterlibatan berkelanjutan atas aset yang ditransfer dan liabilitas terkait sebesar jumlah yang mungkin harus dibayar.

Jika Grup memiliki secara substansial seluruh risiko dan manfaat kepemilikan aset keuangan yang ditransfer. Grup masih mengakui aset keuangan dan juga mengakui pinjaman yang dijamin sebesar pinjaman yang diterima.

Penghentian pengakuan aset keuangan secara keseluruhan, selisih antara jumlah tercatat aset dan jumlah pembayaran dan piutang yang diterima dan keuntungan atau kerugian kumulatif yang telah diakui dalam penghasilan komprehensif lain dan terakumulasi dalam ekuitas diakui dalam laba rugi.

Penghentian pengakuan aset keuangan terhadap satu bagian saja (misalnya ketika Grup masih memiliki hak untuk membeli kembali bagian aset yang ditransfer). Grup mengalokasikan jumlah tercatat sebelumnya dari aset keuangan tersebut pada bagian yang tetap diakui berdasarkan keterlibatan berkelanjutan. dan bagian yang tidak lagi diakui berdasarkan nilai wajar relatif dari kedua bagian tersebut pada tanggal transfer.

Selisih antara jumlah tercatat yang dialokasikan pada bagian yang tidak lagi diakui dan jumlah dari pembayaran yang diterima untuk bagian yang yang tidak lagi diakui dan setiap keuntungan atau kerugian kumulatif yang dialokasikan pada bagian yang tidak lagi diakui tersebut yang sebelumnya telah diakui dalam penghasilan komprehensif lain diakui pada laba rugi. Keuntungan dan kerugian kumulatif yang sebelumnya diakui dalam penghasilan komprehensif lain dialokasikan pada bagian yang tetap diakui dan bagian yang dihentikan pengakuannya berdasarkan nilai wajar relatif kedua bagian tersebut.

h. Liabilitas Keuangan dan Instrumen Ekuitas

Grup mengklasifikasikan liabilitas keuangannya dalam kategori pengukuran berikut:

- liabilitas keuangan yang diukur pada nilai wajar melalui laba rugi; dan
- liabilitas keuangan yang diukur pada biaya perolehan diamortisasi.

Pada tanggal 31 Desember 2025 dan 2024, Grup hanya memiliki liabilitas keuangan yang diukur pada biaya perolehan diamortisasi, yang terdiri dari pinjaman jangka pendek, utang usaha, beban akrual, liabilitas keuangan jangka pendek lainnya, liabilitas sewa hak guna, liabilitas sewa pembiayaan dan utang pihak berelasi. Liabilitas keuangan diklasifikasikan sebagai liabilitas jangka panjang jika jatuh tempo melebihi 12 bulan dan sebagai liabilitas jangka pendek jika jatuh tempo yang tersisa kurang dari 12 bulan.

3. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

h. Liabilitas Keuangan dan Instrumen Ekuitas (lanjutan)

Setelah pengakuan awal sebesar nilai wajarnya ditambah biaya transaksi, Grup mencatat liabilitas keuangan sebesar biaya perolehan diamortisasi dengan menggunakan metode suku bunga efektif, jika dampak diskontonya signifikan. Liabilitas keuangan dihentikan pengakuannya ketika dibayar.

Metode suku bunga efektif

Metode suku bunga efektif adalah metode yang digunakan untuk menghitung biaya perolehan diamortisasi dari liabilitas keuangan dan metode untuk mengalokasikan biaya bunga selama periode yang relevan.

Metode suku bunga efektif adalah metode yang digunakan untuk menghitung biaya perolehan diamortisasi dari liabilitas keuangan dan metode untuk mengalokasikan biaya bunga selama periode yang relevan. Suku bunga efektif adalah suku bunga yang secara tepat mendiskontokan estimasi pembayaran kas masa depan (mencakup seluruh komisi dan bentuk lain yang dibayarkan dan diterima oleh para pihak dalam kontrak yang merupakan bagian yang tak terpisahkan dari suku bunga efektif, biaya transaksi dan premium dan diskonto lainnya) selama perkiraan umur liabilitas keuangan atau (jika lebih tepat) digunakan periode yang lebih singkat untuk memperoleh nilai tercatat bersih dari aset keuangan pada saat pengakuan awal.

Instrumen ekuitas

Instrumen ekuitas adalah setiap kontrak yang membuktikan hak residual atas aset Grup setelah dikurangi seluruh liabilitasnya. Instrumen ekuitas dicatat sebesar hasil yang diterima setelah dikurangi biaya penerbitan langsung.

Penghentian pengakuan liabilitas keuangan

Liabilitas keuangan dihentikan pengakuannya jika dan hanya jika, liabilitas Grup telah dilepaskan dibatalkan atau kadaluarsa. Selisih antara jumlah tercatat liabilitas keuangan yang dihentikan pengakuannya dan imbalan yang dibayarkan dan utang diakui dalam laba rugi.

i. Saling-Hapus dari Instrumen Keuangan

Aset keuangan dan liabilitas keuangan saling hapus dan nilai bersihnya dilaporkan dalam laporan posisi keuangan (neraca) konsolidasian jika dan hanya jika saat ini memiliki hak yang berkekuatan hukum untuk melakukan saling hapus atas jumlah yang telah diakui dan terdapat niat untuk menyelesaikan secara neto atau untuk merealisasikan aset dan menyelesaikan kewajibannya secara simultan.

3. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

j. Kas dan Setara Kas

Kas dan setara kas terdiri dari kas, bank dan instrumen yang dapat diklasifikasikan sebagai Setara Kas antara lain:

1) Deposito berjangka yang jatuh tempo dalam tiga bulan atau kurang dari tanggal penempatannya dan tidak dijaminkan serta tidak dibatasi penggunaannya (termasuk *deposit on call*)', dan
2) Instrumen pasar uang yang diperoleh dan dapat dicairkan dalam jangka waktu tidak lebih dari 3 (tiga) bulan.

k. Kas dan Setara Kas yang Dibatasi Penggunaannya

Kas dan setara kas yang ditempatkan sebagai bank garansi jaminan pelaksanaan dan lainnya untuk tujuan tertentu disajikan sebagai ”kas dan setara kas yang dibatasi penggunaannya.”

l. Persediaan

Persediaan dinyatakan berdasarkan biaya perolehan atau nilai realisasi bersih mana yang lebih rendah. Biaya perolehan ditentukan dengan metode *First In First Out* . Nilai realisasi bersih merupakan taksiran harga jual persediaan dikurangi taksiran biaya penyelesaian dan biaya yang diperlukan untuk melakukan penjualan.

Cadangan kerugian penurunan nilai persediaan dibentuk untuk menyesuaikan nilai persediaan ke nilai realisasi bersih pada tahun berjalan.

Cadangan atas persediaan usang ditentukan berdasarkan hasil penelaahan terhadap keadaan persediaan pada tanggal laporan posisi keuangan (neraca).

Persediaan rusak atau persediaan yang alat induknya sudah tidak ada atau secara ekonomis tidak dapat digunakan, dipisahkan penyajiannya ke dalam kelompok “aset tidak lancar lainnya”.

m. Biaya Dibayar Dimuka dan Uang Muka

Biaya dibayar dimuka merupakan biaya yang telah dibayar untuk masa manfaat dua belas bulan atau lebih. Biaya dibayar dimuka diamortisasi sesuai dengan masa manfaat masing- masing biaya menggunakan metode garis lurus.

Pada akhir periode pelaporan biaya dibayar dimuka disajikan sebesar nilai barang/jasa/manfaat atau setaranya yang belum diakui pada periode berjalan. Biaya dibayar dimuka jangka panjang disajikan sebagai "Aset Tidak Lancar Lainnya” dalam Laporan Posisi Keuangan (neraca).

Uang muka merupakan sejumlah kas keluar atau biaya yang dikeluarkan perusahaan untuk suatu kegiatan atau suatu hal yang nantinya akan mendapat pertanggungjawaban dalam waktu tertentu dan telah ditetapkan.

3. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

n. Properti Investasi

Properti investasi adalah properti (tanah atau bangunan atau bagian dari suatu bangunan atau keduanya) untuk menghasilkan rental atau untuk kenaikan nilai atau keduanya.

Biaya-biaya setelah perolehan awal diakui dalam jumlah tercatat properti investasi jika dan hanya jika besar kemungkinan manfaat ekonomis di masa depan berkenaan properti investasi tersebut akan mengalir ke perusahaan dan biaya perolehan aset dapat diukur secara andal. dan tidak termasuk biaya perawatan sehari-hari properti investasi.

Properti investasi awalnya diukur sebesar biaya perolehan yang meliputi harga pembelian dan biaya-biaya yang dapat diatribusikan secara langsung. Selanjutnya setelah penilaian awal, properti investasi dinilai dengan menggunakan nilai wajar. Keuntungan atau kerugian yang timbul dari perubahan nilai wajar diakui pada laporan laba rugi pada saat terjadinya.

Properti investasi mencakup juga properti dalam proses pembangunan dan akan digunakan sebagai properti investasi setelah selesai.

Akumulasi biaya perolehan dan biaya pembangunan (termasuk biaya pinjaman yang terjadi) diamortisasi pada saat selesai dan siap untuk digunakan.

Properti investasi dihentikan pengakuannya pada saat dilepaskan atau tidak digunakan lagi secara permanen dan tidak memiliki manfaat ekonomi masa depan yang diperkirakan dari pelepasannya. Keuntungan atau kerugian yang timbul dari penghentian pengakuan properti investasi (ditentukan dari selisih antara hasil neto pelepasan dan jumlah tercatat aset) diakui dalam laba rugi konsolidasian pada periode terjadinya penghentian atau pelepasan.

Selanjutnya pada setiap tanggal laporan posisi keuangan atau sekurang-kurangnya pada akhir tahun dengan pilihan model nilai wajar. Perseroan melakukan telaahan atas nilai wajar properti investasi - tanah dan bangunan. Kenaikan (penurunan) yang berasal dari nilai wajar pada tanggal posisi laporan keuangan dibanding nilai wajar sebelumnya. merupakan keuntungan (kerugian) dan disajikan pada kelompok pendapatan (beban) non usaha.

Pengalihan ke properti investasi dilakukan jika, dan hanya jika, terdapat perubahan penggunaan yang ditunjukkan dengan berakhirnya pemakaian oleh pemilik, dimulainya sewa operasi ke pihak lain atau selesainya pembangunan atau pengembangan. Pengalihan dari properti investasi dilakukan jika, dan hanya jika, terdapat perubahan penggunaan yang ditunjukkan dengan dimulainya penggunaan oleh pemilik atau dimulainya pengembangan untuk dijual.

o. Aset Tetap

Aset tetap, kecuali tanah dinyatakan sebesar biaya perolehan *(acquisition cost)* setelah dikurangi akumulasi penyusutan dan akumulasi rugi penurunan nilai,jika ada. Namun, tidak termasuk biaya perbaikan dan perawatan sehari-hari.

3. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

o. Aset Tetap (lanjutan)

Sampai dengan saat ini, Perusahaan masih memilih menggunakan model biaya *(cost model)* dalam melakukan pengukuran untuk seluruh aset tetapnya setelah pengakuan awal aset tetap yang bersangkutan.

Biaya perolehan awal aset tetap meliputi harga perolehan, termasuk bea impor dan pajak pembelian yang tidak boleh dikreditkan dan biaya-biaya yang dapat diatribusikan secara langsung untuk membawa aset ke lokasi dan kondisi yang diinginkan sesuai dengan tujuan penggunaan yang ditetapkan.

Biaya pengurusan legal hak atas tanah ketika tanah diperoleh pertama kali diakui sebagai bagian dari biaya perolehan tanah dan biaya ini tidak disusutkan. Biaya pengurusan perpanjangan atau pembaruan legal hak atas tanah diakui sebagai aset takberwujud dan diamortisasi sepanjang umur hukum hak atas tanah.

Suku cadang utama dan peralatan siap pakai diklasifikasikan sebagai aset tetap bila diperkirakan akan digunakan dalam operasi selama lebih dari satu tahun.

Beban-beban yang timbul setelah aset tetap digunakan seperti beban perbaikan dan pemeliharaan dibebankan ke laba rugi pada saat terjadinya. Apabila beban-beban tersebut menimbulkan peningkatan manfaat ekonomis di masa datang dari penggunaan aset tetap tersebut yang dapat melebihi kinerja normalnya, maka beban-beban tersebut dikapitalisasi sebagai tambahan biaya perolehan aset tetap.

Jumlah tercatat aset tetap dihentikan pengakuannya *(derecognized)* pada saat dilepaskan atau tidak ada manfaat ekonomis masa depan yang diharapkan dari penggunaan atau pelepasannya.

Aset tetap yang dijual atau dilepaskan dikeluarkan dari kelompok aset tetap berikut akumulasi penyusutan dan amortisasi serta akumulasi penurunan nilai yang terkait dengan aset tetap tersebut.

Laba atau rugi yang timbul dari penghentian pengakuan aset tetap ditentukan sebesar perbedaan antara jumlah neto hasil pelepasan, jika ada dengan jumlah tercatat dari aset tetap tersebut dan diakui dalam laporan rugi komprehensif konsolidasian pada tahun terjadinya penghentian pengakuan.

Penyusutan (selain tanah) dimulai pada tanggal aset tersebut digunakan atau siap untuk digunakan, penyusutan diakui sebagai penghapusan biaya perolehan aset dikurangi nilai residu dengan menggunakan metode garis lurus berdasarkan taksiran masa manfaat ekonomis aset tetap sebagai berikut:

3. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

o. Aset Tetap (lanjutan)

Kelompok Aset Tetap	Masa Manfaat (Tahun)	Tarif Penyusutan %
Tanah	Tidak Ada Batasan	
Bangunan	40	2,5
Mesin Instalasi dan Peralatan Penunjang	6-7	15
Alat-alat Berat	12	8,33
Kendaraan	5	20,00
Inventaris dan Perabotan Rumah Tangga	6-7	15,00

Nilai tercatat aset tetap ditelaah kembali dan dilakukan penurunan nilai apabila terdapat peristiwa atau perubahan kondisi tertentu yang mengindikasikan nilai tercatat tersebut tidak dapat dipulihkan sepenuhnya.

Nilai residu, umur manfaat serta metode penyusutan ditelaah setiap akhir tahun dan dilakukan penyesuaian apabila hasil telaah berbeda dengan estimasi sebelumnya.

Aset Tetap Usul Hapus

Aset tetap yang tidak memberikan manfaat dalam aktivitas produksi/usahanya atau tidak ada manfaat ekonomis masa depan yang diharapkan dari penggunaan/pelepasannya dikategorikan sebagai aset tetap usul hapus dan disajikan pada kelompok aset tidak lancar lainnya.

Aset tetap pada kategori tersebut dilakukan penurunan nilai sebesar nilai tercatatnya pada saat tidak lagi memberikan manfaat ekonomis masa depan yang diharapkan dari penggunaannya. Akumulasi penurunan nilai aset tetap usul hapus dibentuk sebagai penerapan atas akuntansi penurunan nilai.

Penghapusbukuan dan pemindahtanganan aset tetap mengikuti ketentuan yang berlaku. Aset tetap usul hapus dihentikan pengakuannya bilamana telah mendapat persetujuan penghapusan dari Dewan Komisaris dan atau Pemegang Saham. Keuntungan atau kerugian yang diperoleh dari hasil penjualan aset tetap usulan penghapusan ini diakui pada kelompok pendapatan atau beban non usaha.

p. Aset Takberwujud

Aset Takberwujud dicatat pada biaya perolehannya dikurangi akumulasi amortisasi dan akumulasi rugi penurunan nilai. Aset takberwujud diamortisasi selama estimasi masa manfaatnya. Grup mengestimasi nilai yang dapat diperoleh kembali dari aset takberwujud.

Umur manfaat aset takberwujud dinilai sebagai terbatas atau tidak terbatas. Aset takberwujud dengan umur manfaat terbatas diamortisasi sesuai umur manfaat ekonomis dan diuji untuk penurunan nilai jika terdapat indikasi bahwa aset takberwujud mengalami penurunan nilai. Periode dan metode amortisasi aset takberwujud dengan umur manfaat terbatas ditelaah sekurang-kurangnya pada setiap akhir periode pelaporan.

3. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

p. Aset Takberwujud (lanjutan)

Perubahan pada perkiraan umur manfaat atau pola konsumsi manfaat ekonomi masa depan dari aset tersebut dijadikan pertimbangan dalam mengubah periode atau metode amortisasi dan diperlakukan sebagai perubahan estimasi akuntansi. Beban amortisasi aset takberwujud dengan umur manfaat terbatas dicatat sebagai beban pada laba rugi sesuai dengan fungsi aset takberwujud tersebut.

Aset takberwujud dengan umur manfaat tidak terbatas tidak diamortisasi tetapi diuji setiap tahun untuk penurunan nilai secara individual atau pada tingkat unit penghasil kas. Apabila nilai tercatat aset takberwujud melebihi estimasi nilai yang dapat diperoleh kembali maka nilai tercatat aset tersebut diturunkan menjadi sebesar estimasi nilai yang dapat diperoleh kembali.

Umur manfaat aset takberwujud yang tidak diamortisasi ditelaah setiap periode untuk menentukan apakah peristiwa dan kondisi dapat terns mendukung penilaian bahwa umur manfaat tetap tidak terbatas. Jika tidak maka perubahan umur manfaat dari tidak terbatas menjadi terbatas diterapkan secara prospektif.

Aset takberwujud dihentikan pengakuannya ketika aset tersebut dilepaskan atau ketika tidak terdapat lagi manfaat ekonomis masa depan yang diharapkan dari penggunaan atau pelepasan aset tersebut. Selisih dalam laporan antara nilai tercatat aset dengan hasil neto yang diterima dari pelepasannya diakui dalam laporan laba rugi.

Biaya-biaya yang tidak mempunyai masa manfaat lebih dari satu periode tidak dapat ditangguhkan termasuk kerugian yang timbul dari kegiatan awal operasi dan biaya pra-operasi / perintisan usaha.

Perangkat lunak diamortisasi dengan menggunakan metode garis lurus berdasarkan estimasi masa manfaat aset takberwujud selama 5 (lima) tahun.

q. Penurunan Nilai Aset Non-Keuangan

Pada setiap akhir periode pelaporan, Grup menelaah nilai tercatat aset non-keuangan untuk menentukan apakah terdapat indikasi bahwa aset tersebut telah mengalami penurunan nilai. Kerugian akibat penurunan nilai diakui sebesar selisih antara nilai tercatat aset dengan nilai yang dapat diperoleh kembali dari aset tersebut.

Nilai yang dapat diperoleh kembali adalah nilai yang lebih tinggi antara nilai wajar dikurangi biaya untuk menjual dan nilai pakai aset. Dalam rangka mengukur penurunan nilai, aset dikelompokkan hingga unit terkecil yang menghasilkan arus kas terpisah.

Setiap tanggal pelaporan, aset non-keuangan yang telah mengalami penurunan nilai ditelaah untuk menentukan apakah terdapat kemungkinan pemulihan penurunan nilai. Pemulihan nilai langsung diakui dalam laba rugi konsolidasian, tetapi tidak boleh melebihi akumulasi rugi penurunan nilai yang telah diakui sebelumnya.

3. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

q. Penurunan Nilai Aset Non-Keuangan (lanjutan)

Pemulihan rugi penurunan nilai, untuk aset selain *goodwill* , diakui jika, dan hanya jika, terdapat perubahan estimasi yang digunakan dalam menentukan jumlah terpulihkan aset sejak pengujian penurunan nilai terakhir kali.

Pembalikan rugi penurunan nilai tersebut diakui segera dalam laba rugi, kecuali aset yang disajikan pada jumlah revaluasian sesuai dengan PSAK lain. Pembalikan tersebut tidak boleh mengakibatkan nilai tercatat aset melebihi biaya perolehan disusutkan sebelum adanya pengakuan penurunan nilai pada tanggal pembalikan dilakukan. Rugi penurunan nilai yang diakui atas goodwill tidak dapat dibalik kembali.

r. Liabilitas Kontrak

Liabilitas kontrak merupakan kewajiban perusahaan untuk mengalihkan barang atau jasa kepada pelanggan di mana perusahaan telah menerima imbalan (atau jumlah yang jatuh tempo) dari pelanggan sebelum kewajiban pelaksanaan direalisasikan.

s. Transaksi Sewa

Pada tanggal awal dimulainya suatu kontrak, Grup menilai apakah kontrak merupakan atau mengandung sewa. Suatu kontrak mengandung sewa apabila kontrak tersebut memberikan hak untuk mengendalikan penggunaan aset identifikasian selama suatu jangka waktu untuk dipertukarkan dengan imbalan.

Untuk menilai apakah kontrak memberikan hak untuk mengendalikan penggunaan aset identifikasian, Grup mempertimbangkan apakah:

1) Grup memiliki hak untuk mendapatkan secara substansial seluruh manfaat ekonomi dari penggunaan aset identifikasian; dan

2) Grup memiliki hak untuk mengarahkan penggunaan aset identifikasian. Grup memiliki hak ini ketika Grup memiliki hak untuk pengambilan keputusan yang relevan tentang penentuan bagaimana dan untuk tujuan apa aset digunakan telah ditentukan sebelumnya dan:
   - Grup memiliki hak untuk mengoperasikan aset; atau
   - Grup telah mendesain aset dengan cara menetapkan sebelumnya bagaimana dan untuk tujuan apa aset akan digunakan selama periode penggunaan.

Aset yang diperoleh melalui sewa diakui sebagai aset hak guna dan liabilitas sewa. Pada tanggal permulaan, lessee mengukur aset hak guna pada biaya perolehan yang meliputi jumlah pengukuran awal liabilitas sewa, pembayaran sewa yang dilakukan pada atau sebelum tanggal permulaan dikurangi dengan insentif yang diterima, biaya langsung awal yang dikeluarkan oleh lessee, dan estimasi biaya yang akan dikeluarkan oleh lessee dalam membongkar dan memindahkan aset pendasar serta biaya restorasi.

3. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

s. Transaksi Sewa (lanjutan)

Aset hak guna kemudian disusutkan menggunakan metode garis lurus dari tanggal permulaan hingga tanggal yang lebih awal antara akhir umur manfaat aset hak guna atau akhir masa sewa.

Liabilitas sewa diukur pada nilai kini pembayaran sewa yang belum dibayar pada tanggal permulaan, didiskontokan dengan menggunakan suku bunga implisit dalam sewa atau jika suku bunga tersebut tidak dapat ditentukan, maka menggunakan suku bunga pinjaman inkremental. Grup menggunakan suku bunga yang diterbitkan Lembaga Penjamin Pinjaman sebagai tingkat bunga diskonto.

Pembayaran sewa yang termasuk dalam pengukuran liabilitas sewa meliputi pembayaran berikut ini:

- pembayaran tetap (termasuk pembayaran tetap secara substansi), dikurangi piutang insentif sewa;
- pembayaran sewa variabel yang didasarkan pada indeks atau tingkat, pada awalnya diukur menggunakan indeks atau tingkat pada tanggal mulai;
- jumlah yang diperkirakan akan dibayarkan oleh penyewa berdasarkan jaminan nilai residu;
- harga pelaksanaan dari opsi pembelian jika penyewa cukup yakin untuk menggunakan opsi tersebut, dan
- pembayaran penalti untuk penghentian sewa, jika masa sewa mencerminkan penyewa yang melaksanakan opsi penghentian tersebut.

Setelah awal masa sewa, setiap pembayaran sewa dialokasikan sebagai beban keuangan dan pengurangan liabilitas sehingga menghasilkan tingkat suku bunga yang konstan atas saldo liabilitas yang tersisa. Utang sewa yang terkait, dikurangi dengan beban keuangan, dimasukkan ke dalam “liabilitas sewa”. Elemen bunga dari beban keuangan dibebankan pada laba rugi.

Aset hak-guna disajikan sebagai bagian dari Aset Tetap, sedangkan liabilitas sewa disajikan sebagai liabilitas jangka panjang kecuali untuk bagian yang jatuh tempo dalam 12 bulan atau kurang yang disajikan sebagai liabilitas jangka pendek. Grup tidak mengakui aset hak-guna dan liabilitas sewa untuk sewa jangka pendek yang memiliki masa sewa satu tahun atau kurang dan sewa dengan aset bernilai rendah.

Grup telah memilih untuk tidak mengakui aset hakguna dan liabilitas sewa untuk sewa jangka pendek yang memiliki jangka waktu sewa 12 bulan atau kurang, dan sewa yang aset pendasarnya bernilairendah. Grup mengakui pembayaran terkait dengan sewa ini sebagai beban dengan metode garis lurus selama masa sewa.

3. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

t. Imbalan Kerja

Imbalan Kerja Jangka Pendek

Imbalan kerja jangka pendek merupakan imbalan kerja yang dibayarkan dalam waktu kurang dari satu tahun. meliputi antara lain gaji. upah dan iuran jaminan sosial. Kewajiban pembayaran imbalan ini diakui sebesar jumlah tidak terdiskonto dan dibebankan pada laporan rugi komprehensif konsolidasi tahun berjalan serta dicatat sebagai beban yang masih harus dibayar/beban akrual.

Imbalan Kerja Jangka Panjang

Grup memberikan program imbalan pasti berupa pesangon, penghargaan masa kerja dan uang penggantian hak untuk karyawan tertentu sesuai dengan Undang-Undang Cipta Kerja No. 11/2020. Hak atas imbalan ini biasanya berdasarkan pencapaian masa kerja karyawan sesuai dengan Perjanjian Kerja Bersama. Estimasi biaya imbalan ini diakui selama masa kerja. Metode perhitungan aktuaria yang digunakan untuk menentukan nilai kini kewajiban imbalan pasti dan biaya jasa kini adalah *Projected Unit Credit* .

Pengukuran kembali imbalan pascakerja yang terdiri dari keuntungan dan kerugian aktuarial yang timbul dari penyesuaian pengalaman dan perubahan dalam asumsi-asumsi aktuarial langsung diakui seluruhnya melalui penghasilan komprehensif lainnya dan dilaporkan di saldo laba.

Biaya jasa kini, biaya bunga dan biaya jasa lalu diakui secara langsung di laporan laba rugi konsolidasian.

Pada tanggal 4 April 2022, Dewan Standar Akuntansi Keuangan Institut Akuntan Indonesia (“DSAK-IAI”) menerbitkan siaran pers mengenai ‘Mengatribusikan manfaat untuk masa kerja (PSAK 24)’ sebagai tanggapan terhadap *International Financial Accounting Standard Interpretation Committee Agenda Decision: International Accounting Standard (“IAS”) 19 Employee Benefit - Attributing Benefit to periods of service (“IFRIC”)* yang diterbitkan di bulan Mei 2021. DSAK-IAI menilai bahwa skema manfaat pensiun yang diperkenalkan dalam UU Cipta Kerja sepertinya memiliki karakteristik yang serupa dengan pola fakta yang dibahas dalam IFRIC.

u. Provisi

Provisi diakui apabila Grup memiliki kewajiban hukum atau konstruktif masa kini sebagai akibat peristiwa masa lalu; terdapat kemungkinan besar penyelesaian kewajiban tersebut mengakibatkan arus keluar sumber daya; dan jumlah kewajiban tersebut dapat diukur secara andal. Provisi tidak diakui untuk kerugian operasi masa depan.

3. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

u. Provisi (lanjutan)

Provisi diukur sebesar nilai kini dari estimasi terbaik manajemen atas pengeluaran yang diharapkan diperlukan untuk menyelesaikan kewajiban kini pada akhir periode pelaporan. Tingkat diskonto yang digunakan untuk menentukan nilai kini adalah tingkat diskonto sebelum pajak yang mencerminkan penilaian pasar atas nilai waktu uang dan risiko yang terkait dengan kewajiban. Peningkatan provisi karena berjalannya waktu diakui sebagai beban bunga.

v. Pengakuan Pendapatan dan Beban

Grup menerapkan PSAK 115 yang mensyaratkan pengakuan pendapatan harus memenuhi 5 langkah analisa sebagai berikut:

1) Identifikasi kontrak dengan pelanggan.
2) Identifikasi kewajiban pelaksanaan dalam kontrak. Kewajiban pelaksanaan adalah janji dalam kontrak untuk mentransfer barang atau jasa yang berbeda kepada pelangan.
3) Tentukan harga transaksi. Harga transaksi adalah jumlah imbalan yang diharapkan menjadi hak entitas sebagai imbalan untuk mentransfer barang atau jasa yang dijanjikan kepada pelanggan. Jika pertimbangan yang dijanjikan dalam kontrak mencakup jumlah variabel. Grup memperkirakan jumlah imbalan yang diharapkan berhak sebagai imbalan atas pengalihan barang atau jasa yang dijanjikan kepada pelanggan dikurangi perkiraan jumlah jaminan tingkat layanan yang akan dibayarkan selama masa kontrak.
4) Alokasikan harga transaksi untuk setiap kewajiban pelaksanaan atas dasar harga jual berdiri sendiri relatif dari setiap barang atau jasa berbeda yang dijanjikan dalam kontrak. Jika hal ini tidak dapat diamati secara langsung harga jual berdiri sendiri relatif diestimasi berdasarkan biaya ekspektasian ditambah marjin.
5) Mengakui pendapatan ketika kewajiban pelaksanaan dipenuhi dengan mentransfer barang atau jasa yang dijanjikan kepada pelanggan (yaitu ketika pelanggan memperoleh kendali atas barang atau jasa tersebut).

Kewajiban pelaksanaan dapat dipenuhi dalam kondisi sebagai berikut:

a) Pada waktu tertentu (biasanya untuk janji dalam memindahkan barang ke pelanggan).
b) Sepanjang waktu (biasanya untuk janji dalam memberikan layanan pada pelanggan). Untuk kewajiban pelaksanaan yang dipenuhi sepanjang waktu. Perusahaan memilih ukuran kemajuan yang sesuai untuk menentukan jumlah pendapatan yang harus diakui ketika kewajiban pelaksanaan dipenuhi.

Pendapatan atas jasa yang diberikan diakui pada saat jasa yang dijanjikan kepada pelanggan telah diselesaikan dan pelanggan telah mengendalikan atas jasa tersebut

Uang yang diterima sehubungan dengan pelayanan jasa yang belum dilaksanakan dicatat sebagai liabilitas jangka pendek dan disajikan sebagai liabilitas kontrak.

Beban diakui pada saat terjadinya dengan menggunakan dasar akrual.

3. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

w. Perpajakan

Beban pajak penghasilan terdiri dari pajak penghasilan kini dan pajak penghasilan tangguhan. Pajak tersebut diakui dalam laporan laba rugi konsolidasian, kecuali apabila pajak tersebut terkait dengan transaksi atau kejadian yang langsung diakui ke ekuitas atau penghasilan komprehensif lain. Dalam hal ini, pajak tersebut diakui langsung pada ekuitas atau penghasilan komprehensif lain.

Pajak kini

Beban pajak kini dihitung berdasarkan peraturan perpajakan yang berlaku atau secara substantif telah berlaku pada akhir periode pelaporan. Manajemen secara periodik mengevaluasi posisi yang dilaporkan di Surat Pemberitahuan Tahunan (SPT) sehubungan dengan situasi dimana aturan pajak yang berlaku membutuhkan interpretasi. Jika perlu, manajemen menentukan provisi berdasarkan jumlah yang diharapkan akan dibayar kepada otoritas pajak.

Aset dan liabilitas pajak kini diakui, jika jumlah pajak yang telah dibayar untuk periode berjalan dan periode periode sebelumnya melebihi jumlah pajak yang terutang untuk periode tersebut. maka kelebihannya diakui sebagai aset dan jika jumlah pajak kini yang belum dibayar diakui sebagai liabilitas.

Aset dan liabilitas pajak kini untuk tahun berjalan diukur sebesar jumlah yang diharapkan dapat direstitusi dari atau dibayarkan kepada otoritas perpajakan. Tarif pajak dan peraturan pajak yang digunakan untuk menghitung jumlah tersebut adalah yang telah berlaku atau secara substantif telah berlaku pada tanggal pelaporan.

Koreksi terhadap liabilitas perpajakan dicatat saat surat ketetapan pajak diterima atau apabila dilakukan banding ketika hasil banding sudah diputuskan kekurangan/kelebihan pembayaran pajak penghasilan dicatat sebagai bagian dari “Beban Pajak Kini” dalam laporan laba rugi dan penghasilan komprehensif lain.

Aset pajak kini dan liabilitas pajak kini saling hapus jika terdapat hak secara hukum untuk melakukan saling hapus atas jumlah yang diakui dan memiliki intensi untuk menyelesaikan dengan dasar neto atau merealisasikan aset dan menyelesaikan liabilitas secara bersamaan.

Pajak Tangguhan

Grup menggunakan metode neraca *(balance sheet method)* pada akuntansi pajak tangguhan yang timbul akibat perbedaan temporer yang ada antara aset dan liabilitas atas dasar pajak dengan nilai tercatat aset dan liabilitas dalam laporan keuangan konsolidasian. Untuk masing-masing entitas anak yang dikonsolidasi, aset atau liabilitas pajak tangguhan disajikan dalam jumlah bersih.

Pajak penghasilan tangguhan ditentukan dengan menggunakan tarif pajak yang telah berlaku atau secara substantif telah berlaku pada periode pelaporan dan diharapkan diterapkan ketika aset pajak penghasilan tangguhan direalisasi atau liabilitas pajak penghasilan tangguhan diselesaikan.

3. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

w. Perpajakan (lanjutan)

Pajak Tangguhan (lanjutan)

Aset pajak tangguhan diakui apabila besar kemungkinan jumlah penghasilan kena pajak di masa mendatang akan memadai untuk dikompensasi dengan perbedaan temporer yang dapat dikurangkan dan rugi fiskal yang masih dapat dimanfaatkan.

Liabilitas pajak tangguhan diakui untuk semua perbedaan temporer kena pajak dan aset pajak tangguhan diakui untuk perbedaan temporer yang boleh dikurangkan dan akumulasi rugi fiskal, sepanjang besar kemungkinan perbedaan temporer yang boleh dikurangkan dan akumulasi rugi fiskal tersebut dapat dimanfaatkan untuk mengurangi laba kena pajak pada masa mendatang.

Nilai tercatat aset pajak tangguhan ditinjau kembali pada tanggal laporan posisi keuangan dan nilai tercatat tersebut diturunkan apabila laba fiskal tidak mungkin memadai untuk mengkompensasi sebagian atau semua aset pajak tangguhan. Penurunan tersebut harus disesuaikan kembali apabila besar kemungkinan laba fiskal memadai untuk kompensasi tersebut.

Perubahan nilai tercatat aset dan liabilitas pajak tangguhan yang disebabkan perubahan tarif pajak dibebankan pada tahun berjalan. kecuali untuk transaksitransaksi yang sebelumnya telah langsung dibebankan atau dikreditkan ke ekuitas.

Pajak tangguhan yang berkaitan dengan transaksi baik yang ada di pendapatan komprehensif lainnya atau langsung dibebankan ke ekuitas, dicatat pada pendapatan komprehensif lainnya atau ekuitas bersangkutan.

Aset dan liabilitas pajak tangguhan saling hapus ketika entitas memiliki hak yang dapat dipaksakan secara hukum untuk melakukan saling hapus aset pajak kini terhadap liabilitas pajak kini dan ketika aset pajak tangguhan dan liabilitas pajak tangguhan terkait dengan pajak penghasilan yang dikenakan oleh otoritas perpajakan serta Perseroan dan entitas anak yang bermaksud untuk memulihkan aset dan liabilitas pajak kini dengan dasar neto.

x. Penggunaan Saldo Laba

Penggunaan saldo laba yang dilakukan atas dasar keputusan/risalah Rapat Umum Pemegang Saham (RUPS) direalisasikan sesuai dengan isi keputusan tersebut. Penggunaan tersebut meliputi tetapi tidak terbatas pada pembagian dividen, biaya pegawai dan penyisihan saldo laba ke cadangan umum. Pembagian laba tersebut tidak diperlakukan sebagai beban (expense) melainkan sebagai distribusi/ pengurang saldo laba.

y. Laba Per Saham Dasar

Laba bersih per saham dihitung dengan membagi laba bersih yang tersedia bagi pemegang saham Perusahaan dengan rata-rata tertimbang jumlah saham biasa yang beredar pada periode yang bersangkutan.

3. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

y. Laba Per Saham Dasar (lanjutan)

Pada tanggal 31 Desember 2025 dan 2024, tidak ada efek yang berpotensi menjadi saham biasa. Oleh karena itu, laba per saham dilusian sama dengan laba per saham dasar.

z. Informasi Segmen

Grup melakukan segmentasi pelaporan berdasarkan informasi keuangan yang digunakan oleh pengambil keputusan operasi utama dalam mengevaluasi kinerja segmen dan menentukan alokasi sumber daya yang dimilikinya. Direksi adalah pengambil keputusan operasional Grup. Segmentasi berdasarkan sifat usaha. Seluruh transaksi antar segmen telah dieliminasi.

Segmen operasi adalah suatu komponen dari entitas:

1) yang terlibat dalam aktivitas bisnis yang mana memperoleh pendapatan dan menimbulkan beban;
2) yang hasil operasinya dikaji ulang secara regular oleh pengambil keputusan operasional untuk membuat keputusan tentang sumber daya yang dialokasikan pada segmen tersebut dan menilai kinerjanya;
3) tersedia informasi keuangan yang dapat dipisahkan.

Untuk tujuan manajemen, Grup membagi menjadi beberapa segmen operasi berdasarkan produk dan jasa yang dikelola secara independen oleh masing-masing pengelola segmen yang bertanggung jawab atas kinerja dari masing-masing segmen. Para pengelola segmen melaporkan secara langsung kepada manajemen yang secara teratur mengkaji hasil operasi sebagai dasar untuk mengalokasikan sumber daya ke masing-masing segmen dan untuk menilai kinerja segmen.

aa. Kejadian Setelah Periode Pelaporan

Peristiwa-peristiwa yang terjadi setelah periode pelaporan berjalan yang menyediakan informasi mengenai posisi keuangan Grup pada tanggal laporan posisi keuangan konsolidasian sehingga perlu dilakukan penyesuaian, jika ada, telah tercermin dalam laporan keuangan konsolidasian. Kejadian-kejadian setelah tanggal laporan posisi keuangan yang tidak memerlukan penyesuaian. apabila jumlahnya material telah diungkapkan dalam laporan keuangan konsolidasian.

4. PENGGUNAAN ESTIMASI, PERTIMBANGAN DAN ASUMSI MANAJEMEN

Penyusunan laporan keuangan konsolidasian Grup mensyaratkan manajemen untuk membuat pertimbangan, estimasi dan asumsi yang mempengaruhi jumlah yang dilaporkan atas pendapatan, beban, aset dan liabilitas, serta pengungkapan liabilitas kontinjensi, pada akhir periode pelaporan. Namun, ketidakpastian estimasi dan asumsi ini dapat menyebabkan hasil yang memerlukan penyesuaian material atas nilai tercatat aset atau liabilitas yang terpengaruh di masa mendatang.

Pertimbangan, estimasi dan asumsi berikut ini dibuat oleh manajemen dalam rangka penerapan kebijakan akuntansi Grup yang memiliki pengaruh paling signifikan atas jumlah yang diakui dalam laporan keuangan konsolidasian.

4. PENGGUNAAN ESTIMASI, PERTIMBANGAN DAN ASUMSI MANAJEMEN (lanjutan)

Pertimbangan

Pertimbangan berikut ini dibuat oleh manajemen dalam rangka penerapan kebijakan akuntansi Grup yang memiliki pengaruh paling signifikan atas jumlah yang diakui dalam laporan keuangan konsolidasian:

a. Ketidakpastian Kewajiban Perpajakan

Dalam situasi tertentu, Grup tidak dapat menentukan secara pasti jumlah utang pajak kini atau masa mendatang atau jumlah klaim restitusi pajak yang dapat terpulihkan karena proses pemeriksaan yang masih berlangsung atau negosiasi dengan otoritas perpajakan. 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 utang pajak yang tidak pasti atau klaim restitusi pajak yang dapat terpulihkan terkait dengan ketidakpastian posisi perpajakan, Grup menerapkan pertimbangan yang sama yang akan digunakan dalam menentukan jumlah provisi yang harus diakui sesuai dengan PSAK 237, “Provisi, Liabilitas Kontinjensi, dan Aset Kontinjensi” dan PSAK 212, “Pajak Penghasilan”. Grup membuat analisa untuk semua ketidakpastian posisi perpajakan untuk menentukan jika utang pajak atas manfaat pajak yang tidak pasti atau cadangan atas klaim restitusi pajak yang tidak dapat terpulihkan harus diakui.

b. Sewa

Penentuan apakah suatu perjanjian merupakan, atau mengandung unsur sewa membutuhkan pertimbangan yang cermat untuk menilai apakah perjanjian tersebut memberikan hak untuk mengendalikan penggunaan aset identifikasian selama jangka waktu tertentu untuk dipertukarkan dengan imbalan bahkan jika hak tersebut tidak dijabarkan secara eksplisit di perjanjian.

Grup mempunyai beberapa perjanjian sewa dimana Grup bertindak sebagai penyewa untuk beberapa aset tertentu. Grup mengklasifikasi masing-masing sewanya baik sebagai sewa operasi atau sewa pembiayaan.

Grup tidak dapat dengan mudah menentukan suku bunga implisit, manajemen menggunakan suku bunga pinjaman inkremental Grup sebagai tingkat diskonto. Ada beberapa faktor yang perlu dipertimbangkan dalam menentukan suku bunga pinjaman inkremental, yang banyak di antaranya memerlukan pertimbangan untuk dapat secara andal mengukur penyesuaian yang diperlukan untuk sampai pada tingkat diskonto akhir.

Dalam menentukan suku bunga pinjaman inkremental, Grup mempertimbangkan faktor-faktor utama berikut: risiko kredit korporat Grup, jangka waktu sewa, jangka waktu pembayaran sewa, lingkungan ekonomi, waktu saat sewa terjadi, dan mata uang di mana pembayaran sewa ditentukan.

4. PENGGUNAAN ESTIMASI, PERTIMBANGAN DAN ASUMSI MANAJEMEN (lanjutan)

c. Klasifikasi Aset dan Liabilitas Keuangan

Grup menetapkan klasifikasi atas aset dan liabilitas tertentu sebagai aset keuangan dan liabilitas keuangan dengan mempertimbangkan bila definisi yang ditetapkan PSAK No. 71 dipenuhi. Dengan demikian, aset keuangan dan liabilitas keuangan diakui sesuai dengan kebijakan akuntansi Grup.

d. Provisi Kerugian Penurunan Nilai Aset Keuangan

Provisi yang dibentuk adalah berdasarkan pengalaman penagihan masa lalu dan faktor-faktor lainnya yang mungkin mempengaruhi kolektibilitas antara lain kemungkinan kesulitan likuiditas atau kesulitan keuangan yang signifikan yang dialami oleh debitur atau penundaan pembayaran yang signifikan.

Suatu evaluasi atas piutang. yang bertujuan untuk mengidentifikasi jumlah penyisihan yang harus dibentuk. dilakukan secara berkala sepanjang tahun. Oleh karena itu. saat dan besaran jumlah penyisihan kerugian penurunan nilai piutang tak tertagih yang tercatat pada setiap periode dapat berbeda tergantung pada pertimbangan dan estimasi yang digunakan.

Estimasi dan Asumsi

Grup membuat estimasi dan asumsi mengenai masa depan. Estimasi akuntansi yang dihasilkan, menurut definisi, akan jarang sekali sama dengan hasil aktualnya. Estimasi dan asumsi yang secara signifikan berisiko menyebabkan penyesuaian material terhadap hasil keuangan atau posisi keuangan konsolidasian Grup yang dilaporkan dalam tahun-tahun mendatang dipaparkan di bawah ini.

a. Cadangan Penurunan Nilai Piutang

Grup menghitung kerugian kredit ekspektasian piutang usaha dan piutang lain-lain dengan menggunakan tingkat provisi yang berdasarkan hari jatuh tempo atas kelompok segmen pelanggan yang mempunyai karakteristik risiko kredit yang serupa.

Grup menyesuaikan kerugian kredit historis masa lalu dengan informasi *forward-looking* Sebagai contoh, jika prakiraan atas kondisi ekonomi diperkirakan memburuk selama periode/tahun depan, yang dapat menyebabkan meningkatnya jumlah gagal bayar, tingkat gagal bayar historis disesuaikan. Pada setiap tanggal pelaporan, tingkat gagal bayar historis diperbaharui dan perubahan estimasi *forward-looking* dianalisis.

Penilaian atas korelasi antara tingkat gagal bayar historis yang diobservasi, prakiraan atas kondisi ekonomi dan kerugian kredit ekspektasian merupakan estimasi yang signifikan.

Jumlah kerugian kredit ekspektasian paling dipengaruhi oleh perubahan keadaan dan prakiraan kondisi ekonomi. Pengalaman kerugian kredit historis Grup dan prakiraan kondisi ekonomi juga mungkin tidak menggambarkan gagal bayar aktual pelanggan di masa yang akan datang.

4. PENGGUNAAN ESTIMASI, PERTIMBANGAN DAN ASUMSI MANAJEMEN (lanjutan)

Estimasi dan Asumsi (lanjutan)

b. Cadangan Penurunan Nilai Persediaan

Grup menghitung pencadangan penurunan nilai persediaan berdasarkan estimasi persediaan yang akan digunakan pada masa datang dan kondisi dari persediaan. Ketidakpastian terkait dengan faktor-faktor ini dapat menyebabkan nilai realisasi yang berbeda dengan nilai tercatat dari persediaan.

c. Pemulihan Dari Aset Pajak Tangguhan

Grup melakukan penelaahan atas nilai tercatat aset pajak tangguhan pada setiap akhir periode pelaporan dan mengurangi nilai tersebut sampai dengan nilai dimana kemungkinan besar penghasilan kena pajak akan tersedia untuk penggunaan seluruh atau sebagian dari aset pajak tangguhan tersebut.

Penelaahan Grup atas pengakuan aset pajak tangguhan untuk perbedaan temporer yang dapat dikurangkan dan rugi fiskal yang masih dapat dimanfaatkan didasarkan atas tingkat dan waktu dari penghasilan kena pajak yang ditaksirkan untuk periode pelaporan berikutnya.

Grup melakukan penelaahan atas nilai tercatat aset pajak tangguhan pada setiap akhir periode pelaporan dan mengurangi nilai tersebut sampai dengan nilai dimana kemungkinan besar penghasilan kena pajak akan tersedia untuk penggunaan seluruh atau sebagian dari aset pajak tangguhan tersebut. Penelaahan Grup atas pengakuan aset pajak tangguhan untuk perbedaan temporer yang dapat dikurangkan dan rugi fiskal yang masih dapat dimanfaatkan didasarkan atas tingkat dan waktu dari penghasilan kena pajak yang ditaksirkan untuk periode pelaporan berikutnya.

Taksiran ini berdasarkan hasil pencapaian Grup di masa lalu dan ekspektasi di masa depan terhadap pendapatan dan beban, sebagaimana juga dengan strategi perencanaan perpajakan di masa depan. Namun, tidak terdapat kepastian bahwa Grup dapat menghasilkan penghasilan kena pajak yang cukup untuk memungkinkan penggunaan sebagian atau seluruh bagian dari aset pajak tangguhan tersebut.

d. Estimasi Masa Manfaat Aset Tetap dan Aset Takberwujud

Grup mengestimasi masa manfaat dari aset tetap dan aset takberwujud berdasarkan ekspektasi utilisasi dari aset dengan didukung rencana dan strategi usaha yang juga mempertimbangkan perkembangan teknologi di masa depan dan perilaku pasar. Estimasi masa manfaat aset tetap dan aset takberwujud didasarkan pada penelaahan Grup secara kolektif terhadap praktik industri, evaluasi teknis internal dan pengalaman untuk aset yang setara.

Estimasi masa manfaat ditelaah paling sedikit setiap akhir tahun pelaporan dan diperbarui jika ekspektasi berbeda dari estimasi sebelumnya dikarenakan pemakaian dan kerusakan fisik, keusangan secara teknis atau komersial dan hukum atau pembatasan lain penggunaan aset. Namun, ada kemungkinan, hasil operasi di masa depan dapat dipengaruhi secara material oleh perubahan-perubahan dalam estimasi yang diakibatkan oleh perubahan faktor-faktor yang disebutkan di atas.

4. PENGGUNAAN ESTIMASI, PERTIMBANGAN DAN ASUMSI MANAJEMEN (lanjutan)

Estimasi dan Asumsi (lanjutan)

d. Estimasi Masa Manfaat Aset Tetap dan Aset Takberwujud (lanjutan)

Jumlah dan saat beban dicatat setiap periode akan terpengaruh oleh perubahan atas faktor-faktor dan kondisi tersebut. Pengurangan dalam estimasi masa manfaat dari aset tetap Grup akan meningkatkan beban usaha dan menurunkan aset tidak lancar yang tercatat. Penambahan dalam estimasi masa manfaat aset tetap Grup menurunkan beban usaha dan meningkatkan aset tidak lancar yang tercatat.

e. Nilai Wajar Properti Investasi

Nilai wajar dari properti investasi ditentukan menggunakan teknik valuasi yang dilakukan oleh penilai independen profesional yang memiliki kualifikasi yang relevan dan memiliki pengalaman yang berhubungan dengan properti investasi yang akan dinilai. Setiap perubahan dalam asumsi penilaian yang dilakukan oleh penilai independen eksternal akan berdampak pada nilai tercatat properti investasi.

f. Penurunan Nilai Aset Non Keuangan

Aset tetap dan aset tidak lancar lainnya ditelaah untuk penurunan nilai apabila terdapat kejadian atau perubahan keadaan yang mengindikasikan bahwa jumlah tercatat aset melebihi nilai yang dapat diperoleh kembali. Nilai yang dapat diperoleh kembali suatu aset atau unit penghasil kas ditentukan berdasarkan yang lebih tinggi antara harga jual bersih dan nilai pakai, dihitung berdasarkan asumsi dan estimasi manajemen.

Asumsi penting untuk penurunan nilai aset non keuangan sebagian didasarkan pada kondisi pasar saat ini. Rencana strategis mencakup perkiraan dampak perubahan iklim bisnis di masa depan terhadap Grup sejauh ini dapat diperkirakan dengan andal.

g. Liabilitas Imbalan Kerja

Nilai kini kewajiban imbalan kerja tergantung pada sejumlah faktor yang ditentukan dengan menggunakan sejumlah asumsi aktuaria. Asumsi yang digunakan dalam menentukan biaya bersih untuk pensiun termasuk tingkat pengembalian jangka panjang yang diharapkan atas investasi dana program pensiun iuran pasti dan tingkat diskonto yang relevan. Setiap perubahan dalam asumsi ini akan berdampak pada nilai tercatat kewajiban imbalan kerja.

Asumsi penting lainnya untuk kewajiban imbalan kerja sebagian didasarkan pada kondisi pasar saat ini.

4. PENGGUNAAN ESTIMASI, PERTIMBANGAN DAN ASUMSI MANAJEMEN (lanjutan)

Estimasi dan Asumsi (lanjutan)

h. Pajak Penghasilan

Aset pajak tangguhan, termasuk yang timbul dari rugi fiskal, provisi, dan perbedaan temporer lainnya, diakui hanya apabila dianggap lebih mungkin daripada tidak bahwa mereka dapat dipulihkan nilainya, dimana hal ini tergantung pada kecukupan laba kena pajak di masa depan. Asumsi pembentukan laba kena pajak di masa depan bergantung pada estimasi manajemen atas arus kas di masa depan. Hal ini bergantung pada estimasi penjualan barang atau jasa, harga, biaya operasi, belanja modal dan transaksi lainnya di masa depan.

i. Cadangan Penurunan Nilai Persediaan Usang dan Bergerak Lambat

Cadangan persediaan usang dan bergerak lambat diestimasi berdasarkan fakta dan situasi yang tersedia. termasuk namun tidak terbatas kepada kondisi fisik persediaan yang dimiliki, harga jual pasar, estimasi biaya penyelesaian dan estimasi biaya yang timbul untuk penjualan. Cadangan dievaluasi kembali dan disesuaikan jika terdapat tambahan informasi yang mempengaruhi jumlah yang diestimasi.

5. KAS DAN SETARA KAS

	31 Desember 2025	31 Desember 2024
Kas		
Rupiah	289.641.462	315.460.309
Sub Jumlah	**289.641.462**	**315.460.309**
Bank		
Pihak berelasi		
PT Bank Mandiri (Persero), Tbk	50.642.721.730	31.969.457.031
PT Bank Negara Indonesia (Persero), Tbk	100.193.698	130.421.759
PT Bank Rakyat Indonesia (Persero), Tbk	414.758.974	435.581.385
PT Bank Syariah Indonesia (Persero), Tbk	104.801.563	25.123.750
Jumlah Pihak Berelasi	**51.262.475.965**	**32.560.583.925**
Pihak Ketiga:		
Deposito Berjangka Rupiah	-	10.000.000.000
Jumlah Pihak Ketiga	**-**	**10.000.000.000**
Jumlah	**51.552.117.427**	**42.876.044.234**

Seluruh kas dan setara kas adalah milik Perusahaan dan tidak digunakan sebagai jaminan atas kewajiban/ pinjaman lainnya serta tidak ada yang dibatasi penggunaannya.

6. PIUTANG USAHA

	31 Desember 2025	31 Desember 2024
Pihak Berelasi		
PT Pelayaran Nasional Indonesia (Persero)	123.694.521.239	70.685.943.526
PT Sarana Bandar Nasional	114.885.596	85.166.824
PT Sarana Bandar Logistik	152.797.801	2.105.000
PT Sarana Bandar Indotrading	855.000	18.952.500
RS Pelayaran Nasional Indonesia	44.761.012	83.311
Sub Jumlah	**124.007.820.648**	**70.792.251.161**
Pihak Ketiga		
PT Travel PID	1.508.885.640	569.724.699
KAPP Nusawangi NTB	1.067.759.278	-
PT Putera Master Sarana Penyeberangan	805.728.997	-
PT Dock dan Perkapalan Immaniar	721.835.430	-
PT Pindad International	700.000.000	700.000.000
PT ASDP Indonesia Ferry (PERSERO)	673.617.560	-
PT Dharma Lautan Utama	670.251.400	-
PT Karya Retra	633.981.360	683.981.360
Jumlah - dipindahkan	**6.782.059.665**	**1.953.706.059**

6. PIUTANG USAHA (lanjutan)

	31 Desember 2025	31 Desember 2024
Jumlah - pindahan	**6.782.059.665**	**1.953.706.059**
PT Solusi Integrasi Utama	596.625.000	-
Edward Tobing	444.000.000	-
PT Indoline Incomekita	429.821.600	-
Antonius Lumban Gaol	407.381.100	-
PT Adtrans Rentcar Indonesia	336.854.554	-
Hotel Bahtera Cipayung	318.365.682	808.120
PT Kukuh Mandiri S	261.990.760	261.990.760
PT Surya Timur Line	250.980.585	-
PT Wahana Ria Cakrawala	190.265.240	190.265.240
Karya Anjani Nusantara	178.200.000	-
PT Galdy Rizkyza Sejahtera	165.376.001	165.376.001
PT Kasuang Semesta S	164.298.240	164.298.240
PT Jaya Didarat Sentosa	137.647.839	27.950.442
PT Alif Jaya Group	109.545.458	-
Moch. Ikhsan	102.000.000	-
PT Asoka Dwi Rosid Internasional	-	1.664.427.970
Lainnya	1.505.110.954	2.675.452.159
Sub Jumlah	**12.380.522.678**	**7.104.274.991**
Cadangan kerugian penurunan nilai	(9.468.291.129)	(6.489.524.364)
Sub Jumlah	**2.912.231.549**	**614.750.627**
Jumlah Entitas Induk	**126.920.052.197**	**71.407.001.788**
Entitas Anak		
Pihak Berelasi		
PT Pelayaran Nasional Indonesia (Persero)	7.741.349.015	3.641.796.629
Sub Jumlah	**7.741.349.015**	**3.641.796.629**
Pihak Ketiga		
Eddy Barokah	76.320.964	76.320.964
PT Prima Sejahtera Line	41.583.527	74.135.099
PT Sanlim Samudra Jaya	2.220.000	-
Sub Jumlah	**120.124.491**	**150.456.063**
Cadangan kerugian penurunan nilai	(117.904.491)	(76.843.005)
Sub Jumlah	**2.220.000**	**73.613.058**
Jumlah Entitas Anak	**7.743.569.015**	**3.715.409.687**
Jumlah	**134.663.621.212**	**75.122.411.475**

6. PIUTANG USAHA (lanjutan)

Rincian piutang usaha pihak ketiga berdasarkan umurnya:

	31 Desember 2025	31 Desember 2024
0 - 30 hari	4.201.499.690	3.028.195.224
31 - 60 hari	1.292.223.881	1.447.591.042
61 - 90 hari	853.627.979	2.177.900
91 - 120 hari	120.179.286	274.335.947
121 - 150 hari	123.680.780	1.799.560
151 - 180 hari	41.531.021	6.740.693
181 - 210 hari	14.530.932	2.729.854
211 - 240 hari	22.072.669	2.840.381
241 - 270 hari	310.581.308	61.242.250
271 - 300 hari	-	21.921.562
301 - 330 hari	129.100.000	54.954.002
331 - 360 hari	724.875.489	2.394.404
> 361 hari	4.666.744.134	2.347.808.235
Jumlah	**12.500.647.169**	**7.254.731.054**

Mutasi penyisihan kerugian penurunan nilai sebagai berikut:

	2025	2024
Saldo Awal	6.566.367.369	4.090.492.860
Pembentukan	3.019.828.251	2.475.874.509
Saldo Akhir	**9.586.195.620**	**6.566.367.369**

Piutang usaha sebesar Rp17.500.000.000 diikat jaminan fiducia atas pinjaman PT Bank Mandiri (Persero) Tbk. (lihat catatan 16)

Terhadap piutang usaha yang berasal dari pihak-pihak berelasi, Perseroan tidak membentuk cadangan provisi atas penurunan nilai karena manajemen berkeyakinan jumlah piutang tersebut dapat tertagih.

7. ASET KEUANGAN LANCAR LAINNYA

	31 Desember 2025	31 Desember 2024
Pihak Berelasi		
Bank Garansi	2.694.562.857	499.228.828
Piutang Pegawai	509.416.171	1.242.217.423
Pihak Ketiga		
Koperasi	1.185.705.657	1.613.660.118
Lainnya	156.000.000	3.867.158.264
Sub Jumlah	**4.545.684.685**	**7.222.264.633**
Cadangan Kerugian Penurunan Nilai	(1.851.121.828)	(2.810.431.806)
Jumlah	**2.694.562.857**	**4.411.832.827**

7. ASET KEUANGAN LANCAR LAINNYA (lanjutan)

Piutang lainnya kepada pihak ketiga pada tanggal 31 Desember 2025 dan 2024 merupakan pembayaran pinjaman modal kerja untuk Koperasi Karyawan PID dan piutang lelang kendaraan bermotor kepada karyawan.

8. PERSEDIAAN

	31 Desember 2025	31 Desember 2024
Permakanan	7.193.471.428	4.073.338.039
Maintenance	4.774.848.395	1.346.705.957
Supplement Food	2.628.516.406	3.620.646.284
Bahan *Chemical*	1.948.337.340	1.120.020.852
Meal Box	1.617.808.352	569.144.714
Perbaikan Kapal GSS	610.869.808	-
AMDK	328.563.289	378.132.355
Lainnya	115.787.620	-
Jumlah	**19.218.202.639**	**11.107.988.199**

Persediaan sebesar Rp5.000.000.000 diikat jaminan fiducia atas pinjaman PT Bank Mandiri (Persero) Tbk. (lihat catatan 16)

Manajemen berkeyakinan bahwa nilai tercatat persediaan tidak melebihi nilai pengganti atau pemulihan dan tidak terdapat persediaan usang.

Persediaan tidak diasuransikan dan manajemen berpendapat bahwa, tingkat risiko yang akan terjadi terhadap persediaan tidak signifikan sehingga tidak perlu untuk diasuransikan.

9. UANG MUKA DAN BIAYA DIBAYAR DIMUKA

	31 Desember 2025	31 Desember 2024
a. Uang Muka	44.908.371.312	39.375.932.191
b. Biaya Dibayar Dimuka	367.944.822	356.702.472
Jumlah	**45.276.316.134**	**39.732.634.664**

a. Uang Muka:

Jasa Pelayanan Kapal	18.665.878.692	20.253.685.961
Jasa Maintenance	7.143.137.281	-
Administrasi dan umum	5.536.398.015	6.856.687.369
Jasa Pelayanan Lainnya	3.963.911.158	5.671.553.703
Jasa Kebersihan di Kapal	3.991.973.178	3.647.300.417
Jasa Usaha ITSM	3.359.375.000	-
Permakanan	2.246.397.988	2.734.015.552
Phinisi	1.300.000	23.500.000
Uang Muka Pembelian	-	189.189.189
Jumlah	**44.908.371.312**	**39.375.932.191**

9. UANG MUKA DAN BIAYA DIBAYAR DIMUKA (lanjutan)

	31 Desember 2025	31 Desember 2024
b. Biaya Dibayar Dimuka:		
Biaya Asuransi	367.944.822	350.869.139
Biaya Sewa	-	5.833.333
Jumlah	**367.944.822**	**356.702.472**

Uang muka merupakan sejumlah kas keluar atau biaya yang dikeluarkan perusahaan untuk suatu kegiatan per jenis pelayanan yang akan dipertanggungjawabkan dalam waktu tertentu.

10. ASET KONTRAK

	31 Desember 2025	31 Desember 2024
Pihak Berelasi		
PT PELNI:		
Usaha Barang dan Jasa	39.452.373.767	37.322.003.363
Permakanan	30.373.177.296	36.080.535.848
Usaha lainnya	1.323.698.312	2.936.700.637
Sub Jumlah	**71.149.249.375**	**76.339.239.848**
Pihak Ketiga		
Usaha lainnya	1.258.066.770	451.600.000
Jumlah	**72.407.316.145**	**76.790.839.848**

Aset kontrak permakanan merupakan pendapatan yang masih harus diterima atas jasa pengadaan bahan permakanan di atas kapal Pelni

Aset kontrak usaha barang dan jasa merupakan pendapatan yang masih harus diterima atas jasa pengamanan, CS kapal dan darat, janitor dan house keeping, serta jasa outsourcing, pekerjaan perawatan dan perbaikan kapal.

Aset kontrak usaha lain merupakan pendapatan yang masih harus diterima atas jasa perbaikan di atas kapal dan tenaga kerja bongkar muat.

11. PROPERTI INVESTASI

	2025				
	Saldo Awal	Penambahan	Pengurangan	Reklasifikasi	Saldo Akhir
Tanah	20.302.417.000	5.697.052.832	2.596.316.000	-	23.403.153.832
Gedung	3.033.580.576	2.497.922.959	6.430.063.233	12.063.059.699	11.164.500.001
Jumlah	**23.335.997.576**	**8.194.975.791**	**9.026.379.233**	**12.063.059.699**	**34.567.653.832**

11. PROPERTI INVESTASI (lanjutan)

	2024				
	Saldo Awal	**Penambahan**	**Pengurangan**	**Reklasifikasi**	**Saldo Akhir**
Tanah	20.302.417.000	-	-	-	20.302.417.000
Gedung	2.914.583.000	118.997.576	-	-	3.033.580.576
Jumlah	**23.217.000.000**	**118.997.576**	**-**	**-**	**23.335.997.576**

Pada tahun 2025, manajemen melakukan perubahan kebijakan akuntansi melalui perubahan peruntukan aset tetap yang semula digunakan untuk kegiatan operasional menjadi direntalkan pada pihak lain. Metode pengukuran aset tetap tersebut menggunakan biaya perolehan, selanjutnya metode pengukuran properti investasi menggukan nilai wajar. Kenaikan (penurunan) nilai wajar diakui sebagai penghasilan komprehensif lain. (lihat catatan 12)

Berdasarkan laporan penilaian aset tanah dan bangunan oleh penilai independen bernomor 000036/3.0068-00/PI/11/0193/1/I/2026 tanggal 30 Januari 2026, nilai wajar tanah dan bangunan yang berlokasi di Pergudangan 88, Kabupaten Maros, Provinsi Sulawesi Selatan Selatan, sebesar Rp3.810.353.832. Peningkatan nilai wajar tanah dan bangunan Rp968.705.218 diakui sebagai keuntungan surplus nilai wajar pada kelompok pendapatan non usaha pada tahun terjadinya. (Lihat Catatan 31)

Berdasarkan laporan penilai aset tanah dan bangunan oleh penilai independen bernomor 00037/3.0068-00/PI/11/0193/1/I/2026 tanggal 30 Januari 2026, nilai wajar tanah dan bangunan yang berlokasi di Wisma Bahtera Tretes, Prigen, Kabupaten Pasuruan masing-masing sebesar Rp20.732.500.000 dan Rp783.600.000. Peningkatan nilai wajar tanah dan bangunan sebesar Rp3.413.132.129 diakui sebagai keuntungan surplus nilai wajar pada kelompok pendapatan non usaha pada tahun terjadinya. (Lihat Catatan 31)

Berdasarkan laporan penilai independen nomor 00039/3.0068-00/PI/11/0193/1/I/2026 tanggal 30 Januari 2026, nilai wajar tanah dan bangunan yang berlokasi di Jalan Perak Timur No. 114, Kelurahan Perak Timur, Kecamatan Pabean Cantikan, Kota Surabaya, sebesar Rp83.400.000. Penurunan nilai wajar tanah dan bangunan sebesar Rp2.857.391.000 diakui sebagai kerugian nilai wajar pada kelompok pendapatan non usaha pada tahun terjadinya. (Lihat Catatan 31)

Berdasarkan laporan penilaian aset tanah dan bangunan oleh penilai independen bernomor 00038/3.0068-00/PI/05/0193/1/I/2026, tanggal 30 Januari 2026, nilai wajar tanah dan bangunan yang berlokasi di Komplek Ruko Mega Grosir Cempaka Mas Blok Q No. 5, Jalan Letjen Soeprapto, Kelurahan Sumur Batu, Kecamatan Kemayoran, Kota Jakarta Pusat, Provinsi DKI Jakarta, sebesar Rp9.157.800.000. Penurunan nilai wajar tanah dan bangunan sebesar Rp2.355.849.789 diakui sebagai kerugian nilai wajar pada kelompok pendapatan non usaha pada tahun terjadinya. (Lihat Catatan 31)

11. PROPERTI INVESTASI (lanjutan)

Untuk tahun yang berakhir pada tanggal 31 Desember 2024, Grup berkeyakinan bahwa nilai tercatat properti investasi per 31 Desember 2024 masih relevan dan mencerminkan nilai wajarnya, karena berdasarkan hasil pengamatan dilokasi obyek properti investasi, tidak terdapat perubahan yang signifikan pada lingkungan di sekitar obyek properti investasi yang dapat berdampak pada peningkatan nilai properti investasi tersebut. Oleh karena itu, Grup tidak melakukan penilaian Properti Investasi pada tahun 2024 melalui Kantor Jasa Penilai Publik (KJPP) independen.

	2025				
	Nilai Tercatat Awal	Reklasifikasi	Nilai Tercatat Akhir	Nilai Wajar	Kenaikan (Penurunan) atas Nilai Wajar
Tanah	20.302.417.000	-	20.302.417.000	23.403.153.832	3.100.736.832
Gedung	3.033.580.576	12.063.059.699	15.096.640.274	11.164.500.001	(3.932.140.274)
	23.335.997.576	**12.063.059.699**	**35.399.057.274**	**34.567.653.832**	**(831.403.442)**

	2024				
	Nilai Tercatat Awal	Reklasifikasi	Nilai Tercatat Akhir	Nilai Wajar	Kenaikan (Penurunan) atas Nilai Wajar
Tanah	20.302.417.000	-	20.302.417.000	20.302.417.000	-
Gedung	3.033.580.576	-	3.033.580.576	3.033.580.576	-
	23.335.997.576	**-**	**23.335.997.576**	**23.335.997.576**	**-**

Pengakuan kenaikan (penurunan) nilai wajar properti investasi disajikan pada:

	2025	2024
Pendapatan Non Usaha (lihat catatan 31)	1.524.446.347	-
Penghasilan Komprehensif Lain (lihat catatan 26)	(2.355.849.789)	-
Jumlah	**(831.403.442)**	**-**

Properti investasi berupa tanah dan bangunan yang berlokasi di Prigen, Pasuruan, Jawa Timur, di Ruko Mega Grosir Cempaka Mas, Jakarta Pusat dan Komplek Pergudangan Centra Cakung Bussiness Park, Jakarta Utara, diikat dengan hak tanggungan atas pinjaman PT Bank Mandiri (Persero) Tbk. (lihat catatan 16)

12. ASET TETAP

	2025				
	Saldo Awal	**Penambahan**	**Pengurangan**	**Reklasifikasi**	**Saldo Akhir**
Biaya Perolehan:					
Perolehan Langsung					
Tanah	3.697.978.048	1.550.400.000	-	-	5.248.378.048
Gedung	17.831.180.067	1.347.225.225	-	(14.508.597.973)	4.669.807.319
Kendaraan	3.971.924.468	520.531.639	-	-	4.492.456.107
Inventaris Kantor	3.398.359.453	1.069.892.402	-	-	4.468.251.856
Kontainer	652.449.543	-	-	-	652.449.543
Perl. Produksi	2.498.378.102	-	-	-	2.498.378.102
Phinisi	7.298.526.822	-	-	-	7.298.526.822
Sub Jumlah	**39.348.796.503**	**4.488.049.266**	**-**	**(14.508.597.973)**	**29.328.247.796**
Aset Sewa Pembiayaan					
Kendaraan	35.275.967.187	1.481.989.614	270.937.420	-	36.487.019.381
Jumlah	**74.624.763.690**	**5.970.038.880**	**270.937.420**	**(14.508.597.973)**	**65.815.267.177**
Akumulasi Penyusutan dan Penurunan Nilai:					
Perolehan Langsung					
Gedung	2.604.145.530	513.096.689	-	(2.445.538.275)	671.703.945
Kendaraan	2.098.164.314	582.529.347	-	-	2.680.693.661
Inventaris Kantor	1.450.290.092	451.739.779	-	-	1.902.029.870
Kontainer	567.866.214	29.000.002	-	-	596.866.216
Perl, produksi	1.939.224.883	167.251.781	-	-	2.106.476.664
Phinisi	4.766.850.331	866.700.060	-	-	5.633.550.391
Sub Jumlah	**13.426.541.364**	**2.610.317.659**	**-**	**(2.445.538.275)**	**13.591.320.748**
Aset Sewa Pembiayaan					
Kendaraan	18.876.736.672	4.862.644.253	243.843.678	-	23.495.537.247
Jumlah	**32.303.278.036**	**7.472.961.912**	**243.843.678**	**(2.445.538.275)**	**37.086.857.995**
Nilai Buku	**42.321.485.654**				**28.728.409.182**
Aset Dalam Penyelesaian	614.713.340	701.500.000	357.613.340	(850.100.000)	108.500.000
Nilai Bersih	**42.936.198.994**				**28.836.909.182**

12. ASET TETAP (lanjutan)

	2024				
	Saldo Awal	**Penambahan**	**Pengurangan**	**Reklasifikasi**	**Saldo Akhir**
Biaya Perolehan:					
Perolehan Langsung					
Tanah	3.697.978.048	-	-	-	3.697.978.048
Gedung	16.632.640.067	1.198.540.000	-	-	17.831.180.067
Kendaraan	11.591.121.290	106.470.000	427.140.000	(7.298.526.822)	3.971.924.468
Inventaris Kantor	1.754.880.406	1.736.838.047	-	93.359.000	3.398.359.453
Kontainer	918.449.543	-	266.000.000	-	652.449.543
Perl. Produksi	2.498.378.102	-	-	-	2.498.378.102
Phinisi	-	-	-	7.298.526.822	7.298.526.822
Sub Jumlah	**37.093.447.456**	**3.041.848.047**	**693.140.000**	**93.359.000**	**39.348.796.503**
Aset Sewa Pembiayaan					
Kendaraan	39.325.000.356	3.187.875.298	7.236.908.467	-	35.275.967.187
Jumlah	**76.418.447.813**	**6.229.723.345**	**7.930.048.467**	**93.359.000**	**74.624.763.690**
Akumulasi Penyusutan dan Penurunan Nilai:					
Perolehan Langsung					
Gedung	2.163.778.990	440.366.540	-	-	2.604.145.530
Kendaraan	6.011.836.691	413.617.894	427.140.000	(3.900.150.271)	2.098.164.314
Inventaris Kantor	1.260.427.231	283.221.861	-	93.359.000	1.450.290.092
Kontainer	804.866.214	29.000.000	266.000.000	-	567.866.214
Perl, produksi	1.572.927.794	366.297.089	-	-	1.939.224.883
Phinisi	-	866.700.060	-	3.900.150.271	4.766.850.331
Sub Jumlah	**11.813.836.920**	**2.399.203.444**	**693.140.000**	**93.359.000**	**13.426.541.364**
Aset Sewa Pembiayaan					
Kendaraan	19.209.974.471	6.093.736.150	6.426.973.949	-	18.876.736.672
Jumlah	**31.023.811.390**	**8.492.939.595**	**7.120.113.949**	**93.359.000,00**	**32.303.278.036**
Nilai Buku	**45.394.636.422**				**42.321.485.654**
Aset Dalam Penyelesaian	148.600.000	466.113.340	-	-	614.713.340
Nilai Bersih	**45.543.236.422**				**42.936.198.994**

Aset tetap tahun 2024, berupa tanah dan bangunan yang berlokasi di Ruko Mega Grosir Cempaka Mas, Jakarta Pusat, diikat dengan hak tanggungan atas pinjaman PT Bank Mandiri (Persero) Tbk. (lihat catatan 16)

Manajemen melakukan perubahan penggunaan aset tetap menjadi direntalkan pada pihak lain sehingga penyajiannya sebagai properti investasi. (lihat catatan 11)

Seluruh aset tetap tidak diasuransikan dan manajemen berpendapat bahwa, tingkat risiko yang akan terjadi terhadap aset tetap tidak signifikan sehingga tidak perlu untuk diasuransikan.

12. ASET TETAP (lanjutan)

Manajemen berkeyakinan bahwa tidak ada potensi penurunan nilai aset tetap pada tanggal laporan posisi keuangan.

Berkurangnya Aset Kendaraan Sewa Pembiayaan pada tahun 2024 karena penjualan melalui lelang sesuai dengan persetujuan dari Pemegang Saham No.09.15/01/S-B/DK.PID/2023, tanggal 15 September 2023 dan No. 12.10/04/DK.PID/2023, tanggal 19 Desember 2023. Keuntungan penjualan sebesar Rp2.194.119.536 diakui sebesai pendapatan non usaha (lihat catatan 31).

Berkurangnya Aset Tetap Kendaraan pada tahun 2024 karena penjualan di Entitas Anak, keuntungan penjualan sebesar Rp114.164.999 diakui sebagai pendapatan non usaha (lihat catatan 31).

Beban penyusutan dialokasikan dengan rincian sebagai berikut :

	2025	2024
Beban Pokok Usaha (lihat catatan 29)	6.133.600.313	7.355.733.301
Beban Umum & Administrasi (lihat catatan 30)	1.576.367.268	1.137.206.293
Pendapatan Non Usaha Lainnya (lihat catatan 31)	(237.005.670)	-
Jumlah	**7.472.961.911**	**8.492.939.594**

13. ASET TAKBERWUJUD

	2025				
	Saldo Awal	Penambahan	Pengurangan	Reklasifikasi	Saldo Akhir
Biaya Perolehan:					
Perangkat Lunak	5.229.399.935	2.269.940.090	93.240.000	-	7.406.100.025
Akumulasi Amortisasi dan Penurunan Nilai:					
Perangkat Lunak	2.421.936.898	810.668.846	23.310.000	-	3.209.295.744
Nilai Buku	**2.807.463.037**				**4.196.804.282**

	2024				
	Saldo Awal	Penambahan	Pengurangan	Reklasifikasi	Saldo Akhir
Biaya Perolehan:					
Perangkat Lunak	3.404.159.935	1.825.240.000	-	-	5.229.399.935
Akumulasi Amortisasi dan Penurunan Nilai:					
Perangkat Lunak	1.900.713.323	521.223.575	-	-	2.421.936.898
Nilai Buku	**1.503.446.612**				**2.807.463.037**

13. ASET TAKBERWUJUD (lanjutan)

Manajemen berkeyakinan bahwa tidak ada potensi penurunan nilai aset tidak berwujud pada tanggal laporan posisi keuangan.

Beban amortisasi dialokasikan dengan rincian sebagai berikut :

	2025	2024
Beban Umum & Administrasi (lihat catatan 30)		
- Amortisasi Aset Tak Terwujud	800.423.344	521.223.575
- Software/Piranti Lunak	9.990.000	-
Beban Non Usaha (lihat catatan 31)	255.502	-
Jumlah	**810.668.846**	**521.223.575**

14. ASET HAK GUNA

	2025			
	Saldo Awal	**Penambahan**	**Pengurangan**	**Saldo Akhir**
Biaya Perolehan:				
Gedung	1.819.127.871	-	-	1.819.127.871
Alat Angkut	1.567.561.284	-	1.567.561.284	-
Jumlah	**3.386.689.155**	**-**	**1.567.561.284**	**1.819.127.871**
Akumulasi Amortisasi dan Penurunan Nilai:				
Gedung	316.370.064	474.555.096	-	790.925.160
Alat Angkut	681.196.233	612.806.627	1.294.002.860	-
Jumlah	**997.566.297**	**1.087.361.723**	**1.294.002.860**	**790.925.160**
Nilai Buku	**2.389.122.858**			**1.028.202.711**

	2024			
	Saldo Awal	**Penambahan**	**Pengurangan**	**Saldo Akhir**
Biaya Perolehan:				
Gedung	-	1.819.127.871	-	1.819.127.871
Alat Angkut	-	1.567.561.284	-	1.567.561.284
Jumlah	**-**	**3.386.689.155**	**-**	**3.386.689.155**
Akumulasi Amortisasi dan Penurunan Nilai:				
Gedung	-	316.370.064	-	316.370.064
Alat Angkut	-	681.196.233	-	681.196.233
Jumlah	**-**	**997.566.297**	**-**	**997.566.297**
Nilai Buku	**-**			**2.389.122.858**

14. ASET HAK GUNA (lanjutan)

Manajemen berkeyakinan bahwa tidak ada potensi penurunan nilai aset hak guna pada tanggal neraca.

Beban amortisasi aset hak guna dialokasikan ke kelompok beban umum dan adminstrasi untuk tahun yang berakhir tanggal 31 Desember 2025 dan 2024, masing-masing sebesar Rp474.555.096 dan Rp997.566.297 (Lihat catatan 30)

15. ASET TIDAK LANCAR LAINNYA

	31 Desember 2025	31 Desember 2024
Deposito		
Pihak berelasi		
PT Bank Rakyat Indonesia (Persero) Tbk	-	57.300.000
Piutang Usaha Usul Hapus	-	-
Aset Tetap Usul Hapus dan Pelepasan	-	-
Jumlah	**-**	**57.300.000**
Piutang Usaha Usul Hapus:		
Piutang Usaha	1.642.674.222	1.642.674.222
Provisi Penurunan Nilai Piutang	(1.642.674.222)	(1.642.674.222)
Jumlah	**-**	**-**

Aset Tetap Usul Hapus dan Pelepasan terdiri dari:

	31 Desember 2025	31 Desember 2024
Biaya Perolehan:		
Peralatan Komputer	93.359.000	93.359.000
Alat Non Mekanik	25.124.898	25.124.898
Perabot Kantor	12.183.000	12.183.000
Peralatan Komunikasi	4.015.000	4.015.000
Jumlah	**134.681.898**	**134.681.898**
Akumulasi Amortisasi dan Penurunan Nilai:		
Peralatan Komputer	93.359.000	93.359.000
Alat Non Mekanik	25.124.898	25.124.898
Perabot Kantor	12.183.000	12.183.000
Peralatan Komunikasi	4.015.000	4.015.000
Jumlah	**134.681.898**	**134.681.898**
Nilai Buku	**-**	**-**

16. PINJAMAN JANGKA PENDEK

	31 Desember 2025	31 Desember 2024
PT Bank Mandiri (Persero), Tbk	7.000.000.000	7.000.000.000
Jumlah	**7.000.000.000**	**7.000.000.000**

Pinjaman jangka pendek merupakan utang kepada PT Bank Mandiri (Persero) Tbk sebesar Rp22.500.000.000 dengan nomor surat RCO.JKB/0099/KMK/2021 dengan Tingkat suku bunga: 9,50% per tahun. Jangka Waktu Kredit 19 Juni 2023 s/d 18 Juni 2024 (12 bulan). Tujuan penggunaan kredit yaitu pembiayaan kebutuhan produktif usaha *food and beverages, outshourching service, car rent*, wisata, *informastion technology service management* (ITSM), *maintenance service, crewing* dan usaha penunjang lainnya untuk pelayani PT Pelni (Persero). Penerima kredit menyerahkan agunan kepada Bank sebidang tanah SHGB rumah toko 4 (empat) lantai di komplek Ruko Mega Grosir Cempaka Mas Blok Q No. 5 Jl. Letjen Suprapto, Kel Sumur Batu Kec Kemayoran Jakarta Pusat.

Perjanjian kredit ini telah dilakukan addendum I (kesatu) dengan Nomor Akta 01, tanggal 01 April 2021, jangka waktu 01 April 2021 sampai dengan 31 Maret 2022, addendum II (kedua) dengan jangka waktu tanggal 01 November 2021 sampai dengan 31 Oktober 2023, addendum III (ketiga) dengan Akta No. 43, tanggal 14 Juni 2024, jangka waktu tanggal 19 Juni 2024 sampai dengan 18 Juni 2025 dan terakhir addendum IV (empat) dengan Akta Nomor 264, tanggal 30 Juni 2025.

Addendum IV, tanggal 30 Juni 2025, tentang limit kredit sebesar Rp22.500.000.000, bunga 8% per tahun dan perpanjangan jangka waktu kredit terhitung mulai tanggal 19 Juni 2025 sampai dengan tanggal 18 Juni 2026. Agunan kredit dalam bentuk:

a. Bukan Aset Tetap, berupa seluruh tagihan/piutang usaha kepada pihak ketiga, telah diikat Sertifikat Jaminan Fiducia Nomor W10.00331411.AH.05.02.Tahun 2023, tanggal 5 Juli 2023 dengan nilai penjaminan sebesar Rp17.500.000.000 dan persediaan, telah diikat Sertifikat Jaminan Fiducia Nomor W10.00331397.AH.05.02.Tahun 2023, tanggal 5 Juli 2023 dengan nilai penjaminan sebesar Rp5.000.000.000. (lihat catatan 6 dan 8)

b. Aset Tetap, yaitu tanah dan bangunan ruko, terletak di Ruko Mega Grosir Cempaka Mas Blok Q, Nomor 5, Jalan Letjen Suprapto, Kelurahan Sumur Batu, Kecamatan Kemayoran, Jakarta Pusat, dengan bukti kepemilikan berupa: Sertifikat Hak Guna Bangunan Nomor 1488/Sumur Batu, telah diikat Sertifikat Hak Tanggunan Nomor 00622/2022, tanggal 12 April 2021, dengan nilai pengikatan sebesar Rp8.487.000.000. (lihat catatan 11)

   Tanah dan bangunan villa yang terletak di Jalan Wilis (Taman Wisata) Nomor 19, Kelurahan Pecalukan, Kecamatan Prigen, Kabupaten Pasuruan, Jawa Timur, dengan bukti kepemilikan berupa:

   - Sertifikat Hak Guna Bangunan Nomor 00804/Pecalukan, seluas 3.915 M2;
   - Sertifikat Hak Guna Bangunan Nomor 00805/Pecalukan, seluas 3.766 M2;
   - Sertifikat Hak Guna Bangunan Nomor 00806/Pecalukan, seluas 4.488 M2;

16. PINJAMAN JANGKA PENDEK (lanjutan)

b. (lanjutan)

Ketiga sertifikat tersebut telah diikat Sertifikat Hak Tanggungan I (Pertama) Nomor 02783/2021, tanggal 19 Nopember 2021 sebesar Rp9.000.000.000 dan Nomor 02459/2023, tanggal 11 September 2023 sebesar Rp750.000.000. Sehingga total pengikatan menjadi sebesar Rp9.750.000.000. (lihat catatan 12)

Tanah dan Bangunan Gudang, terletak di Jalan Cakung Cilincing, Komplek Pergudangan Centra Cakung Bussiness Park Blok G-2, Nomor 23, Kelurahan Rorotan, Kecamatan Cilincing, Kota Administrasi Jakarta Utara, Propinsi Daerah Khusus Ibukota Jakarta, terdaftar atas nama Perseroan Terbatas PT Pelita Indonesia Djaya, dengan bukti kepemilikan berupa Sertipikat Hak Guna Bangunan Nomor : 3461/Rorotan, seluas 305 M2, yang telah diikat Hak Tanggungan Peringkat I (Pertama) sebesar Rp4.300.000.000 sesuai Sertipikat Hak Tanggungan I (Pertama) Nomor : 03225/2023, tanggal 21 Agustus 2023. (lihat catatan 12)

Tidak ada pengingkaran kewajiban oleh Grup sehubungan dengan kewajiban tersebut diatas.

17. UTANG USAHA

	31 Desember 2025	31 Desember 2024
PT Graha Optima Cipta Lestari	4.755.333.608	-
PT Tisindo Jaya	3.520.681.145	4.619.986.854
PT Trijaya Inti Pratama	1.655.360.904	-
PT Kulinari Boga Semesta	1.363.776.249	-
PT Tunas Cahaya Pratama	928.259.213	-
PT Amidis Tirta Mulia	856.127.016	3.954.680.456
CV Dharmalindo	572.982.000	-
PT Rancage Solusi Teknologi	561.549.000	-
PIDCBAUBAU	558.214.386	-
Travel PT. PID	515.936.000	-
PT Telekomunikasi Indonesia	489.883.211	489.883.211
PT Erdeha Multi Niaga	359.850.000	191.755.000
CV Trio Jaya Raya Abadi	333.792.009	-
UD Sinar Melai	329.883.500	-
Lainnya (di bawah 300 juta)	674.615.316	1.182.479.302
Jumlah	**17.476.243.557**	**10.438.784.823**

18. PERPAJAKAN

	31 Desember 2025	31 Desember 2024
a. Pajak Dibayar Dimuka		
PPN Masukan	58.492.155.730	47.812.068.765
Pajak Penghasilan Pasal 21	1.333.739.746	625.223.251
Pajak Penghasilan Pasal 28a	1.320.608.535	1.320.608.535
Jumlah	**61.146.504.011**	**49.757.900.551**
b. Utang Pajak		
Entitas Induk:		
PPN Keluaran	6.854.620.096	8.648.836.061
PPh Pasal 21	608.438.418	40.373.217
PPh Pasal 29	568.900.006	-
PPh Pasal 25	262.163.080	401.131.494
Pajak Daerah	49.482.497	50.604.355
PPh Pasal 4 ayat 2	19.836.128	21.040.713
PPh Pasal 23	13.518.138	2.263.796
PPh Pasal 15	144.601	-
Sub Jumlah	**8.377.102.965**	**9.164.249.636**
Entitas Anak:		
PPh Pasal 29	92.944.229	36.052.655
PPh Pasal 21	31.546.170	-
PPh Pasal 23	6.898.630	-
PPN Keluaran	220.000	-
Sub Jumlah	**131.609.029**	**36.052.655**
Jumlah	**8.508.711.994**	**9.200.302.291**

c. Beban (Manfaat) Pajak :

	2025	2024
Beban Pajak Kini:		
Entitas Induk	12.182.706.580	11.043.729.180
Entitas Anak	1.306.960.380	259.374.060
Sub Jumlah	**13.489.666.960**	**11.303.103.240**
Manfaat Pajak Tangguhan		
Entitas Induk	(896.440.434)	(1.538.435.940)
Entitas Anak	(98.345.974)	9.875.598
Sub Jumlah	**(994.786.408)**	**(1.528.560.342)**
Jumlah	**12.494.880.552**	**9.774.542.898**

18. PERPAJAKAN (lanjutan)

d. Rekonsiliasi Fiskal

	2025	2024
Laba Sebelum Pajak - Entitas Induk	44.459.923.629	40.683.841.721
Absorb (Laba) Rugi Anak Perusahaan	(2.625.262.491)	(445.226.464)
Laba Sebelum Koreksi Fiskal	**41.834.661.138**	**40.238.615.257**
Koreksi Fiskal:		
Perbedaan Temporer:		
Beban Manfaat Karyawan	361.188.804	354.338.713
Beban Penyusutan Aset Tetap	1.653.022.167	1.511.128.108
Beban Penyisihan Piutang	2.060.518.273	5.127.423.817
Jumlah	**4.074.729.244**	**6.992.890.637**
Perbedaan Permanen:		
Beban Rapat Dinas	1.455.786.422	635.680.768
Beban Pajak Tahun Lalu	4.918.023.014	589.152.583
Rumah Tangga	763.269.245	541.349.310
Beban Iklan/Sponsorship	352.000.000	440.426.042
Beban Non Usaha Lainnya	166.138.143	400.258.443
Beban Administrasi Bank	251.631.413	252.861.698
Beban Pajak Lainnya	124.276.700	204.802.378
Entertainment	288.873.412	87.887.253
Beban Dinas - Direksi	18.796.500	49.315.000
Promosi Lainnya	58.183.974	42.205.000
Beban Dinas - Pegawai	148.945.372	29.462.000
Beban Humas Lainnya	106.711.189	12.700.000
Denda/Klaim	46.744.908	1.600.000
Sumbangan Duka	209.900.000	-
Beban Telekomunikasi	917.579.388	-
Beban HUT	649.813.070	-
Beban CSR	311.097.855	-
Keuntungan (Kerugian) Nilai Wajar Properti Investasi	(1.524.446.347)	-
Beban Pembinaan Olah Raga	6.120.166	-
Beban Pembinaan Kesenian	22.038.656	-
Beban Pembinaan Kerohanian	413.527.856	-
Pendapatan Non Jasa Pelayanan Kapal Lainnya	(108.720.000)	(193.440.000)
Pendapatan Jasa Giro dan Deposito	(129.741.661)	(126.997.366)
Jumlah	**9.466.549.274**	**2.967.263.108**

18. PERPAJAKAN (lanjutan)

d. Rekonsiliasi Fiskal (lanjutan)

	2025	2024
Laba (Rugi) Fiskal	**55.375.939.657**	**50.198.769.003**
Laba (Rugi) Fiskal - Pembulatan	**55.375.939.000**	**50.198.769.000**
Taksiran pajak penghasilan	**12.182.706.580**	**11.043.729.180**
Kredit Pajak:		
Pajak Penghasilan Pasal 22	6.860.742.808	6.520.401.202
Pajak Penghasilan Pasal 23	3.520.540.001	3.693.025.217
Pajak Penghasilan Pasal 25	1.232.523.765	2.150.911.296
Kurang (Lebih) Bayar Pajak	**568.900.006**	**(1.320.608.535)**

e. Pajak Tangguhan

	2025			
	Saldo Awal	**Dikreditkan (dibebankan) ke laporan laba rugi**	**Dikreditkan (dibebankan) ke laporan laba rugi komprehensif**	**Saldo Akhir**
Penyisihan Piutang	994.656.072	453.314.020	-	1.447.970.092
Penyusutan	2.131.750.861	363.664.877	-	2.495.415.738
Imbalan Kerja	1.519.762.095	79.461.537	24.394.864	1.574.828.768
Keuntungan (Kerugian) Nilai Wajar	-	-	(518.286.954)	518.286.954
Sub Jumlah	**4.646.169.028**	**896.440.434**	**(493.892.089)**	**6.036.501.551**
Entias Anak	16.905.460	98.345.974	-	115.251.434
Jumlah	**4.663.074.488**	**994.786.408**	**(493.892.089)**	**6.151.752.985**

	2024			
	Saldo Awal	**Dikreditkan (dibebankan) ke laporan laba rugi**	**Dikreditkan (dibebankan) ke laporan laba rugi komprehensif**	**Saldo Akhir**
Penyisihan Piutang	916.701.555	77.954.517	-	994.656.072
Penyusutan	1.799.302.678	332.448.184	-	2.131.750.861
Imbalan Kerja	346.759.181	1.128.033.240	44.969.674	1.519.762.095
Sub Jumlah	**3.062.763.414**	**1.538.435.940**	**44.969.674**	**4.646.169.028**
Entias Anak	26.781.058	9.875.598	-	16.905.460
Jumlah	**3.089.544.472**	**1.548.311.538**	**44.969.674**	**4.663.074.488**

19. BEBAN AKRUAL

	31 Desember 2025	31 Desember 2024
Maintenance	36.840.176.157	20.146.680.010
Usaha Permakanan	34.212.311.449	21.485.685.553
Umum dan Administrasi	24.720.301.781	8.441.294.639
IT Komersial	7.596.304.397	6.758.736.466
Perbaikan Kapal GSS	7.539.465.433	-
Usaha Non Jasa Pelayanan Kapal	4.007.385.488	2.123.834.159
Manage Services	2.522.718.552	1.810.862.933
Usaha Jasa	2.270.544.038	6.771.040.624
Usaha Jasa Pelayanan Kapal Lainnya	2.139.450.159	2.430.706.347
Cleaning Services Darat	2.121.093.766	429.163.562
Pembelian Persediaan	1.836.010.330	210.113.648
Pengamanan	1.715.581.032	2.208.267.076
Sewa Kendaraan	442.858.585	74.627.534
Hiburan Band	403.760.091	125.841.167
Janitor	367.293.444	278.972.987
Jasa Bintara Tamtama	209.074.730	-
Investasi	197.830.927	382.661.459
Cleaning Services Laut	186.609.269	834.428.738
Tretes DP2	126.126.126	-
House Keeping	80.566.833	207.762.616
Toko Perintis	68.301.840	-
Phinisi	47.231.642	13.693.422
Jumlah	**129.650.996.070**	**74.734.372.939**

20. LIABILITAS KEUANGAN JANGKA PENDEK LAINNYA

	31 Desember 2025	31 Desember 2024
a. Utang Lain-lain	13.495.015.244	13.422.621.948
b. Liabilitas Kontrak	1.168.120.868	1.247.423.868
Jumlah	**14.663.136.112**	**14.670.045.816**

a. Utang Lain-lain

Uang Titipan	4.255.808.278	1.770.406.007
Biaya Pegawai	1.737.351.532	6.495.167.812
BPJS Ketenagakerjaan	1.102.737.690	1.307.050.895
Lainnya	6.399.117.744	3.849.997.234
Jumlah	**13.495.015.244**	**13.422.621.948**

20. LIABILITAS KEUANGAN JANGKA PENDEK LAINNYA (lanjutan)

	31 Desember 2025	31 Desember 2024
b. Liabilitas Kontrak		
Usaha Non Jasa Pelayanan Kapal	663.007.514	724.689.514
Usaha Jasa Pelayanan Kapal	110.968.638	110.968.638
Lainnya	394.144.716	411.765.716
Jumlah	**1.168.120.868**	**1.247.423.868**

21. LIABILITAS JANGKA PANJANG

	31 Desember 2025	31 Desember 2024
a. Sewa Pembiayaan		
Sewa Pembiayaan	1.710.563.000	6.839.414.433
Dikurangi:		
Bagian Lancar Jatuh Tempo 1 Tahun	1.245.264.000	278.815.061
Bagian Jatuh Tempo Lebih dari 1 Tahun	**465.299.000**	**6.560.599.372**
b. Sewa Hak Guna		
Sewa Pembiayaan	1.071.507.507	2.534.866.482
Dikurangi:		
Bagian Lancar Jatuh Tempo 1 Tahun	524.821.622	868.020.000
Bagian Jatuh Tempo Lebih dari 1 Tahun	**546.685.885**	**1.666.846.482**

Utang sewa pembiayaan merupakan kewajiban yang timbul akibat pembelian kendaraan untuk operasional maupun yang akan disewakan dengan cara angsuran atau sewa pembiayaan. (lihat catatan 12).

22. UTANG PIHAK BERELASI

Saldo utang kepada PT PELNI (Persero) per tanggal 31 Desember 2025 dan 2024 masing-masing sebesar Rp1.938.429.842 dan Rp2.532.101.370.

Utang kepada PT PELNI (Persero) tersebut terkait dengan pembayaran iuran kesehatan YKPP, iuran dana pensiun dan iuran BPJS Kesehatan yang diberikan kepada karyawan PT PELNI (Persero) yang diperbantukan.

23. LIABILITAS IMBALAN KERJA

Perusahaan memberikan imbalan kerja jangka panjang kepada karyawannya sesuai dengan imbalan berdasarkan Undang-undang Cipta Kerja No.06/2023. Tabel berikut menyajikan komponen dari beban imbalan neto yang diakui dalam laporan laba rugi dan penghasilan komprehensif lain dan jumlah yang diakui dalam laporan posisi keuangan untuk liabilitas diestimasi imbalan kerja yang dihitung oleh aktuaris independen sesuai laporannya No. 993/PSAK/KKA-BR/I/2026 tanggal 5 Januari 2026 dan 116/PSAK/KKA-BR/I/2025 tanggal 30 Januari 2025. Perhitungan aktuaria menggunakan metode *"Projected Unit Credit"* dengan asumsi sebagai berikut:

	31 Desember 2025	31 Desember 2024
Jumlah karyawan (orang)	79	75
Usia Pensiun	57	56 Tahun
Tingkat Kematian	TMI (2019) Avg.	TMI (2019) Avg.
Tingkat Cacat	0,02% dari TMI IV (2019)	0,02% dari TMI IV (2019)
Tingkat Bunga Aktuaria	6,82%	7,11%
Tingkat Kenaikan Gaji	5,00% per tahun	5,00% per tahun
Tingkat Pengunduran Diri:		
◦ Usia 18-30 Tahun	5% per tahun	5% per tahun
◦ Usia 31-40 Tahun	4% per tahun	4% per tahun
◦ Usia 41-44 Tahun	3% per tahun	3% per tahun
◦ Usia 45 - 52 Tahun	1% per tahun	1% per tahun
◦ Usia 53 - 55 Tahun	0% per tahun	0% per tahun

Beban (pendapatan) yang diakui dalam laba rugi sebagai berikut:

	2025	2024
Biaya Jasa Kini	207.863.527	247.379.267
Biaya Bunga	121.426.102	106.959.446
Jumlah	**329.289.629**	**354.338.713**

Mutasi liabilitas diestimasi atas imbalan kerja karyawan sebagai berikut:

	2025	2024
Nilai Kini Kewajiban Pada Awal Periode	1.708.301.948	1.576.178.097
Biaya Bunga	121.426.102	106.959.446
Biaya Jasa Kini	207.863.527	247.379.267
Pembayaran Manfaat	(34.138.636)	(426.622.470)
(Keuntungan)/Kerugian Aktuarial	(110.885.746)	204.407.608
Perubahan Program Manfaat	31.899.175	-
Nilai Kini Kewajiban pada Akhir Periode	**1.924.466.370**	**1.708.301.948**

24. MODAL SAHAM

Sesuai dengan Akta No. 7, tanggal 10 Juni 2009, Notaris Raden Mas Soediarto Soenarto S.H., yang disahkan dengan Keputusan Menteri Kehakiman Republik Indonesia No. AHU- 43800.AH.01.02 Tahun 2009, tanggal 4 September 2009, rincian pemegang saham dan persentase kepemilikan pada tanggal 31 Desember 2025 dan 2024 sebagai berikut:

Pemegang Saham	Jumlah Saham yang Ditempatkan dan Disetor Penuh (Lembar)	Kepemilikan Saham (%)	Jumlah Nilai Saham
PT Pelni (Persero)	2.000	99,50%	2.000.000.000
YKPP	10	0,50%	10.000.000
Jumlah	**2.010**	**100,00%**	**2.010.000.000**

25. SALDO LABA

	2025	2024
a. Ditentukan Penggunaannya :		
Saldo awal	211.749.738.188	183.585.464.871
Penambahan Cadangan Umum	31.159.204.481	28.164.273.317
Jumlah	**242.908.942.669**	**211.749.738.188**
b. Belum Ditentukan Penggunaannya :		
Saldo awal	31.159.204.481	28.164.273.317
Cadangan umum	(31.159.204.481)	(28.164.273.317)
Laba tahun berjalan	33.162.785.483	31.159.204.481
Jumlah	**33.162.785.483**	**31.159.204.481**

Berdasarkan Akta Berita Acara Rapat Umum tentang Pengesahan Laporan Tahunan Tahun Buku 2024 Perseroan Terbatas PT Pelita Indonesia Djaya, No. 5, tanggal 30 Juni 2025, dibuat dihadapan Notaris Ida Adiningsih SH., bahwa laba bersih PT Pelita Indonesia Djaya tahun buku 2024 sebesar Rp31.159.204.481 digunakan sepenuhnya untuk Dana Cadangan PT Pelita Indonesia Djaya.

Berdasarkan Akta Berita Acara Rapat Umum tentang Pengesahan Laporan Tahunan Tahun Buku 2023 Perseroan Terbatas PT Pelita Indonesia Djaya, No. 3, tanggal 12 Juni 2024, dibuat dihadapan Notaris Ida Adiningsih SH., bahwa laba bersih PT Pelita Indonesia Djaya tahun buku 2023 sebesar Rp28.164.273.317 digunakan sepenuhnya untuk Dana Cadangan PT Pelita Indonesia Djaya.

26. KOMPONEN EKUITAS LAIN

	2025	2024
Saldo Awal	1.207.600.323	1.367.038.257
Keuntungan (Kerugian) Aktuaria - neto	86.490.882	(159.437.934)
Keuntungan (Kerugian) Nilai Wajar Properti Investasi - neto	(1.837.562.835)	-
Saldo Akhir	**(543.471.630)**	**1.207.600.323**

27. KEPENTINGAN NON PENGENDALI

	31 Desember 2025	31 Desember 2024
Modal disetor	60.000.000	60.000.000
Cadangan	27.120.920	18.034.665
Saldo Laba	116.954.738	116.954.738
Bagian laba Anak tahun berjalan	53.576.786	9.086.254
Jumlah	**257.652.443**	**204.075.657**

28. PENDAPATAN USAHA

	2025	2024
Jasa Bahan Permakanan	463.568.209.595	425.936.960.674
Jasa *Maintenance*	99.866.949.549	68.924.350.437
Jasa *Frontliner & Manage Service*	40.293.031.789	31.144.590.376
Jasa *Cleaning Services*	39.036.813.490	49.202.744.371
Jasa Pengamanan	31.686.032.631	32.288.805.762
Perbaikan Kapal GSS	22.544.021.175	-
Jasa Penyediaan Cover dan Kasur	21.404.752.583	-
Jasa Sistem Komunikasi Kapal	17.231.821.248	14.210.038.689
Jasa Bintara Tamtama	9.666.098.016	-
Jasa Penyewaan Kendaraan	8.913.651.264	9.306.406.684
Bahan Chemical	8.698.989.881	-
Jasa *House Keeping*	8.577.566.607	9.129.588.907
Jasa Hiburan Band	6.718.783.387	4.510.604.501
Add On/Amenities	5.580.060.000	-
Jasa Janitor	4.857.097.524	4.499.437.891
Travel PID	2.426.951.990	-
Non Jasa Pelayanan Kapal Lainnya	2.283.371.635	5.159.029.741
Toko Perintis	1.436.309.960	-
Jasa Wisata Bahari	685.402.289	1.568.800.969
Wisma Tretes	128.221.650	102.527.200
Jasa Pelayanan Kapal Lainnya	117.378.440	5.708.731.911
Jasa Bongkar Muat	-	500.000
Jumlah	**795.721.514.703**	**661.693.118.112**

29. BEBAN POKOK USAHA

	2025	2024
Bahan Permakanan	381.856.723.328	353.515.802.496
Maintenance	88.143.251.970	53.863.612.053
Frontliner & Manage Service	36.632.813.924	28.014.874.221
Cleaning Services Kapal dan Gedung	33.703.243.631	45.031.937.194
Pengamanan/Denkawal	27.748.323.469	28.031.152.929
Perbaikan Kapal GSS	17.419.754.176	-
Penyediaan *Cover dan* Kasur	15.527.303.412	-
Sistem Komunikasi Kapal	13.850.816.711	12.617.191.495
Bahan Chemical	8.497.108.134	-
Bintara Tamtama	8.016.198.945	-
House Keeping	7.182.767.024	8.143.623.973
Beban Penyusutan (catatan 12)	6.746.406.940	7.355.733.301
Hiburan Band	6.008.882.235	3.557.547.366
Janitor	4.551.596.865	4.047.858.592
Non Jasa Pelayanan Kapal Lainnya	4.040.311.743	2.481.011.912
Travel PID	2.992.937.455	-
Addon/Amenities	1.957.722.062	-
Penyewaan Kendaraan	1.538.466.317	2.345.305.864
Wisata Bahari	1.220.677.861	1.801.904.127
Toko Perintis	500.164.609	-
Wisma Tretes	199.070.168	89.431.500
Jasa Pelayanan Kapal Lainnya	120.226.566	-
Usaha Sampingan Lainnya	-	2.587.911.879
Outsourcing Lainnya	-	643.491.836
Jumlah	**668.454.767.547**	**554.128.390.737**

30. BEBAN UMUM DAN ADMINISTRASI

	2025	2024
Gaji, Tunjungan dan Lembur	44.120.433.379	35.626.917.623
Konsultan	5.270.358.042	3.321.465.412
Pajak	5.222.230.304	973.435.143
Asuransi	3.282.771.264	2.110.848.311
Jamsostek	2.367.592.588	1.197.467.196
Perjalanan Dinas	1.823.379.428	1.710.991.112
Sewa	1.787.021.070	746.351.049
Software/Piranti Lunak	1.765.588.509	729.501.641
Air, Listrik dan Telekomunikasi	1.596.991.691	1.643.701.798
Penyusutan (Lihat Catatan 12)	1.576.367.268	1.137.206.293
Saldo - dipindahkan	**68.812.733.542**	**49.197.885.578**

30. BEBAN UMUM DAN ADMINISTRASI (lanjutan)

	2025	2024
Saldo - pindahan	**68.812.733.542**	**49.197.885.578**
Pendidikan dan Pelatihan	1.546.459.359	856.425.750
Rapat	1.522.184.513	665.636.662
Rumah Tangga	1.391.531.481	919.017.434
Pemeliharaan	1.052.880.844	3.437.638.345
Kesehatan	1.200.329.761	603.235.759
Amortisasi Aset Tak Terwujud (Lihat Catatan 13)	800.423.344	521.223.575
BBM	775.704.846	462.549.573
Pemasaran	728.814.368	592.857.742
Perayaan	706.797.668	659.169.503
Administrasi Kantor	644.298.671	781.865.916
Jamuan dan Sumbangan	567.238.382	205.835.830
Penyusutan Aset Hak Guna (Lihat Catatan 14)	474.555.096	997.566.297
Perlengkapan Kantor	364.804.802	833.081.976
Imbalan Pasca Kerja	361.188.804	354.338.713
Kepedulian Lingkungan	311.097.855	440.311.367
Pakaian Kerja	190.420.192	92.377.000
Pengiriman	117.343.850	246.031.285
Pajak PPh Pasal 4 ayat (2)	10.872.000	19.344.000
Lainnya	8.606.500	32.000.000
Jumlah	**81.588.285.877**	**61.918.392.305**

31. PENDAPATAN (BEBAN) NON USAHA

	2025	2024
Pendapatan Non Usaha:		
Kenaikan Nilai Wajar Properti Investasi (Lihat Catatan 11)	1.524.446.347	-
Pemulihan Cadangan Kerugian Penurunan Nilai Piutang	959.309.978	39.181.979
Pendapatan Jasa Giro	160.847.528	216.146.098
Pendapatan Bunga Deposito	122.432.847	23.532.277
Keuntungan Penjualan Aset Tetap (Lihat Catatan 12)	-	2.308.284.535
Lainnya	1.089.151.554	184.648
Sub Jumlah	**3.856.188.254**	**2.587.329.537**

31. PENDAPATAN (BEBAN) NON USAHA (lanjutan)

	2025	2024
Beban Non Usaha:		
Beban Kerugian Penurunan Nilai Piutang	3.060.889.737	5.127.423.817
Beban Administrasi Bank	253.840.543	254.146.298
Beban Bunga	212.701.250	906.936.208
Lainnya	295.975.182	1.002.324.651
Sub Jumlah	**3.823.406.712**	**7.290.830.974**
Jumlah Pendapatan Non Usaha, Bersih	**32.781.542**	**(4.703.501.437)**

32. INFORMASI SEGMEN USAHA

2025			
Operasi Yang Dilanjutkan	**Pendapatan Usaha**	**Beban Pokok Usaha**	**Laba (Rugi) Kotor**
Usaha Permakanan	463.568.209.595	385.787.017.694	77.781.191.900
Jasa Maintenance	99.866.949.549	88.989.959.102	10.876.990.448
Usaha CS Kapal dan Gedung	39.036.813.490	34.034.211.470	5.002.602.020
Usaha Pengawalan dan Pengamanan	31.686.032.631	28.016.968.801	3.669.063.830
Usaha Front Liner & Manager Service	40.293.031.789	36.974.432.423	3.318.599.365
Usaha Sistem Komunikasi Kapal	17.231.821.248	13.996.914.154	3.234.907.094
Usaha Jasa House Keeping	8.577.566.607	7.255.490.651	1.322.075.956
Usaha Janitor	4.857.097.524	4.592.777.047	264.320.477
Usaha Jasa Hiburan Band	6.718.783.387	6.065.846.445	652.936.942
Usaha Non Jasa Pelayanan Kapal Lainnya	2.283.371.635	4.059.670.971	(1.776.299.336)
Usaha Jasa Penyewaan Kendaraan	8.913.651.264	1.614.039.388	7.299.611.876
Usaha Jasa Penyediaan Cover dan Kasur	21.404.752.583	15.708.780.435	5.695.972.148
Usaha Jasa Bahan Chemical	8.698.989.881	8.570.861.230	128.128.651
Usaha Jasa Travel PID	2.426.951.990	3.013.514.008	(586.562.018)
Usaha Jasa Perbaikan Kapal GSS	22.544.021.175	17.610.890.319	4.933.130.856
Usaha Jasa Add On / Amenities	5.580.060.000	2.005.031.774	3.575.028.226
Usaha jasa Bintara Tamtama	9.666.098.016	8.098.151.524	1.567.946.492
Usaha Jasa Lainnya	2.367.312.339	2.060.210.111	307.102.228
Total Laba (Rugi) Kotor			**127.266.747.156**
Beban Umum dan Administrasi			**81.588.285.877**
Laba (Rugi) Usaha			**45.678.461.279**

32. INFORMASI SEGMEN USAHA (lanjutan)

2024			
Operasi Yang Dilanjutkan	**Pendapatan Usaha**	**Beban Pokok Usaha**	**Laba (Rugi) Kotor**
Usaha Permakanan	425.936.960.674	358.250.744.723	67.686.215.951
Jasa Maintenance	68.924.350.437	54.629.811.860	14.294.538.577
Usaha CS Kapal dan Gedung	49.202.744.371	45.578.901.119	3.623.843.252
Usaha Pengawalan dan Pengamanan	32.288.805.762	28.390.092.500	3.898.713.262
Usaha Front Liner & Manager Service	31.144.590.376	28.361.094.084	2.783.496.292
Usaha Sistem Komunikasi Kapal	14.210.038.689	12.775.157.857	1.434.880.832
Usaha Jasa House Keeping	9.129.588.907	8.245.113.348	884.475.558
Usaha Janitor	4.499.437.891	4.097.876.741	401.561.150
Usaha Jasa Hiburan Band	4.510.604.501	3.607.689.649	902.914.852
Usaha Non Jasa Pelayanan Kapal Lainnya	5.159.029.741	2.538.362.435	2.620.667.305
Usaha Jasa Penyewaan Kendaraan	9.306.406.684	2.448.760.840	6.857.645.844
Usaha Jasa Penyediaan Cover dan Kasur	-	-	-
Usaha Jasa Bahan Chemical	-	-	-
Usaha Jasa Travel PID	-	-	-
Usaha Jasa Perbaikan Kapal GSS	-	-	-
Usaha Jasa Add On / Amenities	-	-	-
Usaha Jasa Bintara Tamtama	-	-	-
Usaha Jasa Lainnya	7.380.560.080	5.204.785.581	2.175.774.499
Total Laba (Rugi) Kotor			**107.564.727.375**
Beban Umum dan Administrasi			**61.918.392.305**
Laba (Rugi) Usaha			**45.646.335.070**

33. TRANSAKSI DENGAN PIHAK-PIHAK RERELASI

a. Sifat hubungan dan jenis transaksi yang material dengan pihak - pihak berelasi:

No.	Pihak-Pihak Berelasi	Sifat Hubungan Pihak-Pihak Berelasi	Transaksi
1)	PT Pelayaran Nasional Indonesia (Persero)	Entitas Induk	Utang piutang, pendapatan dan beban
2)	PT Rumah Sakit Pelni	Entitas Asosiasi	Uang muka kerja usaha pemasangan aplikasi rental mobil dan jasa antar jemput pasien
3)	PT Pelita Bandar Nasional	Entitas Anak	Penyertaan, utang-piutang
4)	PT PBM Sarana Bandar Nasional	Entitas Dalam 1 Grup	Sewa Mobil
5)	PT Sarana Bandar Logistik	Entitas Dalam 1 Grup	Sewa Mobil
6)	PT Sarana Bandar Indotrading	Entitas Dalam 1 Grup	Sewa Mobil

34. REKLASIFIKASI AKUN LAPORAN KEUANGAN

Laporan posisi keuangan telah diklasifikasikan ulang sebagai berikut:

	31 Desember 2024		
	Saldo Sebelum Reklasifikasi	Reklasifikasi	Saldo Setelah Reklasifikasi
ASET			
ASET LANCAR			
Kas dan Setara Kas	43.375.273.062	(499.228.828)	42.876.044.234
Aset Keuangan Lancar Lainnya	3.912.603.999	499.228.828	4.411.832.827
Piutang Usaha			
Pihak Berelasi			
PT Sarana Bandar Nasional	-	85.166.824	85.166.824
PT Sarana Bandar Logistik	-	2.105.000	2.105.000
PT Sarana Bandar Indotrading	-	18.952.500	18.952.500
RS Pelayaran Nasional Indonesia	-	83.311	83.311
Pihak Ketiga			
PT Sarana Bandar Nasional	85.166.824	(85.166.824)	-
PT Sarana Bandar Logistik	2.105.000	(2.105.000)	-
PT Sarana Bandar Indotrading	18.952.500	(18.952.500)	-
RS Pelayaran Nasional Indonesia	83.311	(83.311)	-

	31 Desember 2023		
	Saldo Sebelum Reklasifikasi	Reklasifikasi	Saldo Setelah Reklasifikasi
ASET			
ASET LANCAR			
Piutang Usaha			
Pihak Berelasi			
RS Pelayaran Nasional Indonesia	-	920.458.738	920.458.738
Pihak Ketiga			
RS Pelayaran Nasional Indonesia	920.458.738	(920.458.738)	-

35. CAPAIAN KINERJA DAN RASIO KEUANGAN PENTING - TIDAK DIAUDIT

Keterangan 1	2025 2	2024 3	Deviasi (%) 4 = (2 - 3) / 3
Kas dan Setara Kas (KS)	51.552.117.427	43.375.273.062	18,85
Piutang Usaha (PU)	134.663.621.212	75.122.411.475	79,26
Persediaan (SD)	19.218.202.639	11.107.988.199	73,01
Aset Lancar (AL)	386.958.640.425	299.799.651.798	29,07
Penyusutan dan Amortisasi (PA)	9.597.752.647	9.014.163.169	6,47
Jumlah Aset (JA)	461.739.963.417	375.988.808.751	22,81
Liabilitas Jk Pendek (KL)	179.069.173.355	117.190.340.930	52,80
Liabilitas Jk Panjang (KJP)	4.874.881.097	12.467.849.172	(60,90)
Jumlah Liabilitas (JK)	183.944.054.452	129.658.190.102	41,87
Modal Kerja Bersih (MKB)=(AL-KL)	207.889.467.070	182.609.310.868	13,84
Akumulasi Saldo Laba (RE)	276.071.728.152	242.908.942.669	13,65
Ekuitas (EK)	277.795.908.965	246.330.618.649	12,77
Laba Tahun Berjalan (LRB)	33.216.362.269	31.168.290.735	6,57
Modal Sendiri (MS) = (EK - LRB)	244.579.546.696	215.162.327.914	13,67
Pajak Penghasilan (PJ)	13.489.666.960	11.303.103.240	19,34
Jumlah Pendapatan Usaha (JPU)	795.721.514.703	661.693.118.112	20,26
Laba Kotor (LK)	127.266.747.156	107.564.727.375	18,32
Bunga (BU)	212.701.250	906.936.208	(76,55)
EBIT=(LRB+BU+PJ)	46.918.730.479	43.378.330.183	8,16
EBITDA=(EBIT+PA)	56.516.483.126	52.392.493.353	7,87

Keterangan 1	2025 2	2024 3	Deviasi (%) 4 = (2 - 3) / 3
Rasio Likuiditas			
Rasio Lancar (AL/KL), %	216,09	255,82	(15,53)
Rasio Cepat (KS+PU)/KL, %	103,99	101,12	2,84
Rasio Kas (KS/KL), %	28,79	37,01	(22,22)
Rasio *Leverage*			
Rasio Liabilitas atas Aset (JK/JA), %	39,84	34,48	15,52
Rasio Liabilitas atas Ekuitas (JK/EK), %	66,22	52,64	25,80
Rasio Liabilitas Jk.Pendek thd Ekuitas (KL/EK),%	64,46	47,57	35,49

35. CAPAIAN KINERJA DAN RASIO KEUANGAN PENTING - TIDAK DIAUDIT (lanjutan)

Keterangan 1	2025 2	2024 3	Deviasi (%) 4 = (2 - 3) / 3
Rasio Aktivitas			
Rasio Perputaran Persediaan (JPU/SD), Kali	41	60	(30,49)
Rasio Perputaran Aset (JPU/JA), Kali	2	2	(2,08)
Rasio Penagihan Rata[2] (PU/JPU x 365), Hari	62	41	49,07
Rasio Profitabilitas			
Rasio Imbalan Ekuitas (LRB/MS), %	13,58	14,49	(6,25)
Rasio Imbalan Investasi (EBIT+PA)/JA, %	12,24	13,93	(12,16)
Rasio Marjin Laba Kotor atas Penjl. (LK/JPU),%	15,99	16,26	(1,61)
Rasio Marjin Laba atas Penjl. (LRB/JPU),%	4,17	4,71	(11,38)
Rasio EBITDA atas Penjualan, %	7,10	7,92	(10,30)
Rasio Z-*Score Model*			
Z-Score Model Z = (6,56 x MKB)/JA + (3,26 x RE)/JA + (6,72 x EBIT)/JA + (1,05 x EK)/JK	7,17	8,06	(11,05)

- Jika hasilnya Z < 1,1 mengindikasikan kelangsungan usaha dalam prediksi Pailit.
- Jika hasilnya 1,1 > Z < 2,6 mengindikasikan kelangsungan usaha dalam prediksi *Gray Area.*
- Jika hasilnya Z > 2,6 mengindikasikan kelangsungan usaha dalam prediksi Tidak Pailit.

1) Rasio Likuiditas adalah ukuran yang dipergunakan untuk menghitung tingkat kemampuan perusahaan dalam memenuhi kewajiban jangka pendeknya.

   Kemampuan Perusahaan dalam memenuhi liabilitas jangka pendeknya secara umum mengalami penurunan dibanding dengan tahun 2024. Hal ini tercermin dari rasio lancar mengalami penurunan sebesar 15,53% dari semula 255,82% menjadi 216,09%, rasio cepat mengalami kenaikan 2,84% dari semula 101,12% menjadi 103,99%, dan rasio kas mengalami penurunan 22,22% dari semula 37,01% menjadi 28,79%.

35. CAPAIAN KINERJA DAN RASIO KEUANGAN PENTING - TIDAK DIAUDIT (lanjutan)

1) Rasio Likuiditas adalah ukuran yang dipergunakan untuk menghitung tingkat kemampuan perusahaan dalam memenuhi kewajiban jangka pendeknya. (lanjutan)

   Penurunan rasio likuiditas tahun 2025 dipengaruhi oleh kenaikan aset lancar mengalami kenaikan sebesar 29,07% dari semula Rp299.799.651.798 menjadi Rp386.958.640.403, kas dan setara kas sebesar 18,85% dari semula Rp43.375.273.062 menjadi Rp51.552.117.427, kenaikan piutang usaha sebesar 79,26% dari semula Rp75.122.411.475 menjadi Rp134.663.621.212, hal ini juga dipengaruhi oleh kenaikan liabilitas jangka pendek sebesar 52,80% dari semula Rp117.190.340.930 menjadi Rp179.069.173.355.

2) Rasio Leverage adalah ukuran yang dipergunakan untuk menghitung tingkat kemampuan perusahaan dalam memenuhi segala kewajibannya apabila saat ini perusahaan dilikuidasi.

   Tingkat kemampuan Perusahaan tahun 2025 dalam memenuhi seluruh kewajibannya apabila dilakukan likuidasi pada saat ini secara umum mengalami peningkatan dibanding tahun 2024. Hal ini tercermin dari hasil perhitungan rasio jumlah liabilitas terhadap jumlah aset mengalami kenaikan 15,52% dari semula 34,48% menjadi 39,84%, rasio jumlah liabilitas terhadap jumlah ekuitas mengalami kenaikan 25,80% dari semula 52,64% menjadi 66,22%, rasio jumlah liabilitas jangka pendek terhadap ekuitas mengalami kenaikan 35,49% dari semula 47,57% menjadi 64,46%.

   Peningkatan tingkat kemampuan Perusahaan memenuhi seluruh kewajibannya dipengaruhi oleh kenaikan jumlah ekuitas sebesar 12,77% dari semula Rp246.330.618.649 menjadi Rp277.795.908.965 diikuti dengan kenaikan jumlah liabilitas sebesar 41,87% dari semula Rp129.658.190.102 menjadi Rp183.944.054.452 yang dipengaruhi oleh kenaikan liabilitas jangka pendek sebesar 52,80% dari semula Rp117.190.340.930 menjadi Rp179.069.173.355 dan penurunan liabilitas jangka panjang sebesar 60,90% dari semula Rp12.467.849.172 menjadi Rp4.874.881.097, meskipun jumlah aset mengalami kenaikan sebesar 22,81% dari semula Rp375.988.808.751 menjadi Rp461.739.963.417.

3) Rasio Aktivitas adalah ukuran yang dipergunakan untuk menghitung tingkat efektivitas perusahaan dalam memanfaatkan semua sumber daya yang ada pada pengendaliannya.

   Tingkat efektivitas perusahaan tahun 2025 cenderung menurun dibandingkan tahun 2024 dalam memanfaatkan semua sumber daya yang ada, hal ini tercermin dari penurunan perputaran persediaan sebesar 30,49% dari semula 60 kali menjadi 41 kali, penurunan perputaran aset 2,08% dari semula 2 kali menjadi 2 kali, dan kenaikan rasio penagihan rata-rata piutang sebesar 49,07% dari semula 41 hari menjadi 62 hari.

   Kondisi tersebut dipengaruhi oleh kenaikan persediaan sebesar 73,01% dari semula Rp11.107.988.199 menjadi Rp19.218.202.639, kenaikan piutang usaha sebesar 79,26% dari semula Rp75.122.411.475 menjadi Rp134.663.621.212 yang diikuti oleh kenaikan pendapatan usaha sebesar 20,26% dari semula Rp661.693.118.112 menjadi Rp795.721.514.703 meskipun jumlah aset mengalami kenaikan sebesar 22,81% dari semula Rp375.988.808.751 menjadi Rp461.739.963.417.

35. CAPAIAN KINERJA DAN RASIO KEUANGAN PENTING - TIDAK DIAUDIT (lanjutan)

4) Rasio Profitabilitas atau rasio kemampuan laba perusahaan adalah ukuran yang dipergunakan untuk menghitung hasil akhir bersih dari berbagai kebijakan dan keputusan manajemen yang akan memberikan jawaban akhir tentang efektivitas manajemen dalam mengelola perusahaan.

   Pada tahun 2025, tingkat efektivitas penggunaan sumber daya mengalami penurunan, hal ini tercermin dari penurunan hasil imbalan *(return)* terhadap ekuitas sebesar 6,25% dari semula 14,49% menjadi 13,58%, penurunan rasio imbalan terhadap investasi sebesar 12,16% dari semula 13,93% menjadi 12,24%, penurunan rasio margin laba kotor atas penjualan sebesar 1,61% dari semula 16,26% menjadi 15,99%, penurunan rasio margin laba bersih atas penjualan sebesar 11,38% dari semula 4,71% menjadi 4,17%, dan penurunan rasio EBITDA atas penjualan sebesar 10,30% dari semula 7,92% menjadi 7,10%.

   Penurunan tingkat efektivitas penggunaan sumber daya pada tahun 2025 dipengaruhi peningkatan laba tahun berjalan sebesar 6,57% dari semula Rp31.168.290.735 menjadi Rp33.216.362.269, peningkatan EBITDA sebesar 7,87% dari semula Rp52.392.493.353 menjadi Rp56.516.483.126, dan pendapatan usaha meningkat 20,26% dari semula Rp661.693.118.112 menjadi Rp795.721.514.703 yang diikuti kenaikan beban pokok usaha mengalami sebesar 20,63% dari semula Rp554.128.390.737 menjadi Rp668.454.767.547 dan beban umum dan administrasi meningkat sebesar 31,77% dari semula Rp61.918.392.305 menjadi Rp81.588.285.877.

5) Rasio Z Score

   Dari hasil perhitungan Z-score model tahun 2025 dan 2024 masing-masing sebesar 7,17 dan 8,06 maka sesuai hipotesis dengan perolehan angka Z > 2.6, bahwa mengindikasikan kelangsungan usaha dalam prediksi Tidak Pailit.

   Peningkatan Z Score pada tahun 2025 dipengaruhi oleh peningkatan laba tahun berjalan sebesar 6,57% dari Rp31.168.290.735 menjadi Rp33.216.362.269 sehingga mengakibatkan EBIT meningkat sebesar 8,16% dari Rp43.378.330.183 menjadi Rp46.918.730.479, modal kerja bersih meningkat 13,84% dari Rp182.609.310.868 menjadi Rp207.889.467.070, saldo laba (*retained earning*) meningkat sebesar 13,65% dari Rp242.908.942.669 menjadi Rp276.071.728.152, ekuitas meningkat sebesar 12,77% dari Rp246.330.618.649 menjadi Rp277.795.908.965 dan jumlah aset kenaikan sebesar 22,81% dari Rp375.988.808.751 menjadi Rp461.739.963.417.

36. KEJADIAN PENTING SETELAH TANGGAL LAPORAN POSISI KEUANGAN

Berdasarkan Surat Keputusan Para Pemegang Saham PT Pelita Indonesia Djaya, Nomor: 01.29/01/SK/HKO.01/2026, tanggal 29 Januari 2026, tentang Pengukuhan Pemberhentian dan Pengangkatan Anggota Dewan Komisaris PT Pelita Indonesia Djaya, maka sesuai dengan Diktum Kedua mengangkat Sdri. Nurul Azizah sebagai Komisaris Independen PT Pelita Indonesia Djaya, sehingga susunan Dewan Komisaris sebagai berikut:

Komisaris Utama	:	Mardiyanto
Komisaris Independen	:	Yoni Agung Triharto
Komisaris Independen	:	Nur Azizah

37. TANGGAL PENYELESAIAN LAPORAN KEUANGAN KONSOLIDASIAN

Manajemen PT Pelita Indonesia Djaya bertanggung jawab atas penyusunan laporan keuangan konsolidasian dan telah menyetujui laporan keuangan konsolidasian tanggal 31 Desember 2025 dan untuk tahun yang berakhir pada tanggal tersebut diterbitkan pada tanggal 25 Februari 2026.

INFORMASI TAMBAHAN

PT PELITA INDONESIA DJAYA
LAPORAN POSISI KEUANGAN - INDUK SAJA
Tanggal 31 Desember 2025
(Dengan Perbandingan Tanggal 31 Desember 2024
dan 01 Januari 2024 / 31 Desember 2023)
(Dinyatakan dalam Rupiah Penuh, Kecuali Dinyatakan Lain)

	31 Des. 2025	31 Des. 2024 *)	31 Des. 2023 *)
ASET			
ASET LANCAR			
Kas dan Setara Kas	46.255.502.866	37.665.106.890	36.276.662.965
Piutang Usaha			
Pihak Berelasi	124.007.820.648	70.792.251.161	53.370.864.074
Pihak Ketiga	2.912.231.549	614.750.627	6.330.524.495
Aset Keuangan Lancar Lainnya	2.694.562.857	4.411.832.827	6.356.750.197
Persediaan	19.218.202.639	11.107.988.199	10.249.374.216
Uang Muka	44.111.524.152	38.226.820.842	27.328.743.336
Aset Kontrak	72.407.316.145	76.790.839.848	81.323.760.263
Pajak Dibayar Dimuka	61.146.504.011	49.756.800.551	24.515.344.815
Jumlah Aset Lancar	**372.753.664.867**	**289.366.390.945**	**245.752.024.361**
ASET TIDAK LANCAR			
Penyertaan Pada Entitas Asosiasi	12.624.969.711	9.999.707.220	9.554.480.756
Properti Investasi	34.567.653.832	23.335.997.576	23.217.000.000
Aset Tetap, bersih	28.134.504.998	42.560.104.403	45.052.057.094
Aset Takberwujud, bersih	4.215.394.282	2.737.533.037	1.503.446.612
Aset Hak Guna, bersih	1.028.202.711	2.389.122.858	-
Aset Tidak Lancar Lainnya	-	-	-
Aset Pajak Tangguhan	6.036.501.551	4.646.169.028	3.062.763.414
Jumlah Aset Tidak Lancar	**86.607.227.085**	**85.668.634.121**	**82.389.747.876**
JUMLAH ASET	**459.360.891.952**	**375.035.025.067**	**328.141.772.237**

*) **Reklasifikasi**

PT PELITA INDONESIA DJAYA
LAPORAN POSISI KEUANGAN - INDUK SAJA
Tanggal 31 Desember 2025
(Dengan Perbandingan Tanggal 31 Desember 2024
dan 01 Januari 2024 / 31 Desember 2023)
(Dinyatakan dalam Rupiah Penuh, Kecuali Dinyatakan Lain)

	31 Des. 2025	31 Des. 2024 *)	31 Des. 2023 *)
LIABILITAS DAN EKUITAS			
Liabilitas Jangka Pendek			
Pinjaman Jangka Pendek	7.000.000.000	7.000.000.000	22.000.000.000
Utang Usaha	17.476.243.557	10.438.784.823	22.769.284.633
Utang Pajak	8.377.102.965	9.138.577.839	8.353.283.732
Beban Akrual	128.491.037.613	74.616.248.078	35.915.049.972
Bagian Lancar Atas Liabilitas Jangka Panjang			
- Sewa Pembiayaan	1.245.264.000	278.815.061	4.519.052.786
- Sewa Hak Guna	524.821.622	868.020.000	-
Liabilitas Keuangan Jangka Pendek Lainnya	13.833.284.576	14.100.187.102	9.131.059.011
Jumlah Liabilitas Jangka Pendek	**176.947.754.333**	**116.440.632.903**	**102.687.730.134**
Liabilitas Jangka Panjang			
Utang Pihak Berelasi	1.938.429.842	2.532.101.370	2.843.047.189
Liabilitas Jangka Panjang Setelah dikurangi: Bagian Lancar Jatuh Tempo 1 Tahun			
- Sewa Pembiayaan	465.299.000	6.560.599.372	5.908.040.372
- Liabilitas Kontrak Sewa	546.685.885	1.666.846.482	-
Liabilitas Imbalan Kerja	1.924.466.370	1.708.301.948	1.576.178.097
Jumlah Liabilitas Jangka Panjang	**4.874.881.097**	**12.467.849.172**	**10.327.265.658**
JUMLAH LIABILITAS	**181.822.635.430**	**128.908.482.075**	**113.014.995.792**
EKUITAS			
Modal Saham	2.010.000.000	2.010.000.000	2.010.000.000
Cadangan Umum	242.908.942.669	211.749.738.188	183.585.464.871
Saldo Laba	33.162.785.483	31.159.204.481	28.164.273.317
Komponen Ekuitas Lainnya	(543.471.630)	1.207.600.323	1.367.038.257
JUMLAH EKUITAS	**277.538.256.522**	**246.126.542.992**	**215.126.776.445**
JUMLAH LIABILITAS DAN EKUITAS	**459.360.891.952**	**375.035.025.067**	**328.141.772.237**

*) **Reklasifikasi**

PT PELITA INDONESIA DJAYA
LAPORAN LABA RUGI DAN
PENGHASILAN KOMPREHENSIF LAIN - INDUK SAJA
Untuk Tahun yang Berakhir pada Tanggal 31 Desember 2025
(Dengan Perbandingan Untuk Tahun yang Berakhir pada Tanggal 31 Desember 2024)
(Dinyatakan dalam Rupiah Penuh, Kecuali Dinyatakan Lain)

	2025	2024
Pendapatan Usaha	731.359.520.380	646.893.251.266
Beban Pokok Usaha	(613.633.314.338)	(542.064.759.799)
LABA KOTOR	**117.726.206.042**	**104.828.491.467**
Beban Administrasi dan Umum	(75.987.895.663)	(59.662.856.293)
LABA USAHA	**41.738.310.379**	**45.165.635.174**
Pendapatan (Beban) Non Usaha	2.710.741.250	(4.501.137.452)
LABA SEBELUM PAJAK PENGHASILAN	**44.449.051.629**	**40.664.497.721**
Beban (Manfaat) Pajak Penghasilan:		
Kini	(12.182.706.580)	(11.043.729.180)
Tangguhan	896.440.434	1.538.435.940
Jumlah	**(11.286.266.146)**	**(9.505.293.240)**
LABA TAHUN BERJALAN	**33.162.785.483**	**31.159.204.481**
PENGHASILAN KOMPREHENSIF LAIN		
Pengukuran Kembali Imbalan Kerja :		
Keuntungan (Kerugian) Aktuaria	110.885.746	(204.075.658)
Keuntungan Nilai Wajar Properti Investasi	(2.355.849.789)	-
Efek pajak keuntungan (kerugian) Terkait	493.892.089	(44.637.723)
Jumlah Penghasilan Komprehensif Lain	**(1.751.071.953)**	**(159.437.934)**
Jumlah Laba Komprehensif Tahun Berjalan	**31.411.713.529**	**30.999.766.547**
LABA BERSIH PER SAHAM DASAR	**15.627.718,17**	**15.502.091,78**

PT PELITA INDONESIA DJAYA
LAPORAN PERUBAHAN EKUITAS - INDUK SAJA
Untuk Tahun yang Berakhir pada Tanggal 31 Desember 2025
(Dengan Perbandingan Untuk Tahun yang Berakhir pada Tanggal 31 Desember 2024)
(Dinyatakan dalam Rupiah Penuh, Kecuali Dinyatakan Lain)

	Modal Ditempatkan dan Disetor Penuh	Laba (Rugi)		Komponen Ekuitas Lainnya	Jumlah Ekuitas
		Dicadangkan	Belum Dicadangkan		
Saldo per 1 Januari 2024 / 31 Desember 2023	**2.010.000.000**	**183.585.464.871**	**28.164.273.317**	**1.367.038.257**	**215.126.776.445**
Cadangan Umum	-	28.164.273.317	(28.164.273.317)	-	-
Laba Tahun Berjalan	-	-	31.159.204.481	-	31.159.204.481
Keuntungan (Kerugian) Aktuaria	-	-	-	(159.437.934)	(159.437.934)
Saldo per 31 Desember 2024	**2.010.000.000**	**211.749.738.188**	**31.159.204.481**	**1.207.600.323**	**246.126.542.992**
Cadangan Umum	-	31.159.204.481	(31.159.204.481)	-	-
Laba Tahun Berjalan	-	-	33.162.785.483	-	33.162.785.483
Keuntungan (Kerugian) Aktuaria	-	-	-	86.490.882	86.490.882
Keuntungan Nilai Wajar Properti Investasi	-	-	-	(1.837.562.835)	(1.837.562.835)
Saldo per 31 Desember 2025	**2.010.000.000**	**242.908.942.669**	**33.162.785.483**	**(543.471.630)**	**277.538.256.522**

PT PELITA INDONESIA DJAYA
LAPORAN ARUS KAS - INDUK SAJA
Untuk Tahun yang Berakhir pada Tanggal 31 Desember 2025
(Dengan Perbandingan Untuk Tahun yang Berakhir pada Tanggal 31 Desember 2024)
(Dinyatakan dalam Rupiah Penuh, Kecuali Dinyatakan Lain)

	2025	2024 *)
ARUS KAS DARI AKTIVITAS OPERASI		
Penerimaan Kas dari Pelanggan	680.150.690.673	637.862.693.400
Pembayaran Kas kepada Pemasok	(496.618.320.052)	(402.005.871.435)
Pembayaran Operasional	(16.547.589.132)	(20.263.241.802)
Pembayaran Overhead	(19.054.158.970)	(42.751.497.276)
Pembayaran Honor dan Gaji	(113.424.338.111)	(123.540.063.684)
Pengeluaran Lain-lain	(423.675.129)	(1.159.797.906)
Pembayaran Pajak	(17.410.628.663)	(25.931.026.412)
Penerimaan Lain-lain	252.049.442	149.062.921
Arus Kas Bersih Diperoleh dari Aktivitas Operasi	**16.924.030.058**	**22.360.257.806**
ARUS KAS DARI AKTIVITAS INVESTASI		
Penambahan Aset Tetap	(6.163.593.992)	(6.627.405.687)
Penerimaan dari Penjualan Aset Tetap	-	2.387.591.806
Penambahan Aset Tak Terwujud	(2.170.040.090)	(1.732.000.000)
Arus Kas Bersih Digunakan untuk Aktivitas Investasi	**(8.333.634.082)**	**(5.971.813.881)**
ARUS KAS DARI AKTIVITAS PENDANAAN		
Penerimaan Pinjaman Bank	258.900.000.000	241.000.000.000
Pembayaran Utang Bank	(258.900.000.000)	(256.000.000.000)
Arus Kas Bersih Digunakan untuk Aktivitas Pendanaan	**-**	**(15.000.000.000)**
KENAIKAN (PENURUNAN) BERSIH KAS DAN SET ARA KAS	**8.590.395.976**	**1.388.443.925**
KAS DAN SETARA KAS - SALDO AWAL	**37.665.106.890**	**36.276.662.965**
KAS DAN SETARA KAS - SALDO AKHIR	**46.255.502.866**	**37.665.106.890**

*) **Reklasifikasi**

PELNI
SERVICES
PT Pelita Indonesia Djaya

LAMPIRAN
APPENDICES


PELNI
SERVICES

INDEKS KONTEN GRI STANDARDS (DRI 1)
GRI Standards Content Index (DRI 1)

Pernyataan penggunaan *Statement of use*	PELNI Services (PT PID) telah melaporkan sesuai dengan GRI Standards untuk periode 1 Januari 2025 hingga 31 Desember 2025 / *PT Indonesia Comnets Plus has reported in accordance with the GRI Standards for the period January 1, 2025 to December 31, 2025*
GRI 1 yang digunakan *GRI 1 used*	GRI 1: Landasan 2021 *GRI 1: Foundation 2021*
Standar Sektor GRI yang berlaku *Applicable GRI Sector Standard*	-

STANDAR GRI/ SUMBER LAIN *GRI Standard/ Other Source*		PENGUNGKAPAN *Disclosure*	LOKASI/ HALAMAN/ TAUTAN/ *Location*	YANG TIDAK DICANTUMKAN *Omission*			NO. RUJUKAN STANDAR SEKTOR GRI *GRI Sector Standard Ref. No.*
				PERSYARATAN YANG TIDAK DICANTUMKAN/ SUMBER LAIN *Requirement Omitted*	ALASAN/ *Reason*	PENJELASAN/ *Explanation*	
PENGUNGKAPAN UMUM / *General Disclosure*							
General Disclosure 2021		**PENGUNGKAPAN UMUM / *General Disclosure***					
	GRI 2-1	Rincian organisasi *Organizational details*	116-117	-	-	-	-
	GRI 2-2	Entitas yang dimasukkan dalam pelaporan keberlanjutan organisasi *Entities included in the organization's sustainability reporting*	112	-	-	-	-
	GRI 2-3	Periode, frekuensi, dan titik kontak pelaporan / *Reporting period, frequency and contact point*	3, 252	-	-	-	-
	GRI 2-4	Penyajian kembali informasi *Restatements of information*	3	-	-	-	-
	GRI 2-5	Penjaminan eksternal *External assurance*	3, 252, 344	-	-	-	-
		AKTIVITAS DAN PEKERJA / *Activities and Workers*					
	GRI 2-6	Aktivitas, rantai nilai, dan hubungan bisnis lainnya / *Activities, value chain and other business relationships*	60, 74, 243 246, 252, 27	-	-	-	-
	GRI 2-7	Tenaga kerja *Employees*	92, 145	-	-	-	-
	GRI 2-8	Pekerja yang bukan pekerja langsung *Workers who are not employees*	145	-	-	-	-
		TATA KELOLA / *Governance*					
	GRI 2-9	Struktur dan komposisi tata kelola *Governance structure & composition*	249	-	-	-	-
	GRI 2-10	Pencalonan dan pemilihan badan tata kelola tertinggi / *Nomination and selection of the highest governance body*	258	-	-	-	

STANDAR GRI/ SUMBER LAIN *GRI Standard/ Other Source*	PENGUNGKAPAN *Disclosure*		LOKASI/ HALAMAN/ TAUTAN/ *Location*	YANG TIDAK DICANTUMKAN *Omission*			NO. RUJUKAN STANDAR SEKTOR GRI *GRI Sector Standard Ref. No.*
				PERSYARATAN YANG TIDAK DICANTUMKAN/ SUMBER LAIN *Requirement Omitted*	ALASAN/ *Reason*	PENJELASAN/ *Explanation*	
	GRI 2-11	Ketua badan tata kelola tertinggi / *Chair of the highest governance body*	89	-	-	-	-
	GRI 2-12	Peran badan tata kelola tertinggi dalam mengawasi manajemen dampak / *Role of the highest governance body in overseeing the management of impacts*	61-78	-	-	-	-
	GRI 2-13	Delegasi tanggung jawab untuk mengelola dampak / *Delegation of responsibility for managing impacts*	253	-	-	-	-
	GRI 2-14	Peran badan tata kelola tertinggi dalam pelaporan keberlanjutan / *Role of the highest governance body in sustainability reporting*	304	-	-	-	-
	GRI 2-15	Konflik kepentingan *Conflicts of interest*	162, 204	-	-	-	-
	GRI 2-16	Komunikasi masalah penting *Communication of critical concerns*	240	-	-	-	-
	GRI 2-17	Pengetahuan kolektif badan tata kelola tertinggi / *Collective knowledge of the highest governance body*	240	-	-	-	-
	GRI 2-18	Evaluasi kinerja badan tata kelola tertinggi / *Evaluation of the performance of the highest governance body*	266	-	-	-	-
	GRI 2-19	Kebijakan remunerasi *Remuneration policies*	272	-	-	-	-
	GRI 2-20	Proses untuk menentukan remunerasi *Process to determine remuneration*	272, 278 286	-	-	-	-
	GRI 2-21	Rasio kompensasi total tahunan *Annual total compensation ratio*	317	-	-	-	-
	STRATEGI, KEBIJAKAN, DAN PRAKTIK / *Strategy, policies and practices*						
	GRI 2-22	Pernyataan tentang strategi pembangunan berkelanjutan *Statement on sustainable development strategy*	19, 59, 63, 73, 75, 78	-	-	-	-
	GRI 2-23	Komitmen kebijakan *Policy commitments*	19, 63, 64, 73, 86, 141, 242, 24	-	-	-	-
	GRI 2-24	Menanamkan komitmen kebijakan *Embedding policy commitments*	78, 84, 86, 163, 241	-			
	GRI 2-25	Proses untuk memperbaiki dampak negatif / *Processes to remediate negative impacts*	241, 252, 256, 403	-			
	GRI 2-26	Mekanisme untuk mencari nasihat dan mengemukakan masalah *Mechanisms for seeking advice and raising concerns*	86, 87, 242, 247, 247, 253	-			

STANDAR GRI/ SUMBER LAIN *GRI Standard/ Other Source*	PENGUNGKAPAN *Disclosure*		LOKASI/ HALAMAN/ TAUTAN/ *Location*	YANG TIDAK DICANTUMKAN *Omission*			NO. RUJUKAN STANDAR SEKTOR GRI *GRI Sector Standard Ref. No.*
				PERSYARATAN YANG TIDAK DICANTUMKAN/ SUMBER LAIN *Requirement Omitted*	ALASAN/ *Reason*	PENJELASAN/ *Explanation*	
	GRI 2-27	Kepatuhan terhadap hukum dan peraturan / *Compliance with laws and regulations*	87, 242, 245, 247, 248	-	-	-	-
	GRI 2-28	Keanggotaan asosiasi *Membership associations*	106	-	-	-	-
		KETERLIBATAN PEMANGKU KEPENTINGAN / *Stakeholder engagement*					
	GRI 2-29	Pendekatan untuk keterlibatan pemangku kepentingan *Approach to stakeholder engagement*	142	-	-	-	-
	GRI 2-30	Perjanjian perundingan kolektif *Collective bargaining agreements*	92	-	-	-	-
TOPIK MATERIAL / *Material Topic*							
GRI 3: Topik Material 2021 *Material Topics 2021*	GRI 3-3	Manajemen topik material *Topic management disclosures*	19, 63, 74	-	-	-	-
	GRI 3-2	Daftar topik material *List of material topics*	241	-	-	-	-
LINGKUNGAN / *Environment*							
Energi / *Energy*							
GRI 3: Topik Material 2021 *Material Topics 2021*	GRI 3-3	Manajemen topik material *Topic management disclosures*	19, 63, 74	-	-	-	-
GRI 302: Energi 2016 *Energy 2016*	GRI 302-1	Konsumsi energi dalam organisasi *Energy consumption within the organization*	63, 78, 405, 406	-	-	-	-
	GRI 302-2	Konsumsi energi di luar organisasi *Energy consumption outside of the organization*		-	Informasi tidak tersedia / *Information unavailable*	Hal ini disebabkan oleh keterbatasan ketersediaan data terverifikasi, terutama karena sebagian aktivitas dikelola oleh pihak ketiga serta sistem pencatatan energi yang masih dalam tahap penguatan untuk mendukung pengukuran yang lebih akurat. / *This is due to the limited availability of verified data, particularly because some activities are managed by third parties and the energy recording system is still being strengthened to support more accurate measurement.*	-
	GRI 302-3	Intensitas energi *Energy intensity*		-	Informasi tidak tersedia / *Information unavailable*	Hal ini disebabkan oleh keterbatasan ketersediaan data terverifikasi, terutama karena sebagian aktivitas dikelola oleh pihak ketiga serta sistem pencatatan energi yang masih dalam tahap penguatan untuk mendukung pengukuran yang lebih akurat. / *This is due to the limited availability of verified data, particularly because some activities are managed by third parties and the energy recording system is still being strengthened to support more accurate measurement.*	-
	GRI 302-4	Pengurangan konsumsi energi *Reduction of energy consumption*	495, 407	-	-	-	-
	GRI 302-5	Pengurangan pada energi yang dibutuhkan untuk produk dan jasa *Reductions in energy requirements of products and services*	19, 84, 407	-	-	-	-
GRI 3: Topik Material 2021 *Material Topics 2021*	GRI 3-3	Manajemen topik material *Topic management disclosures*	19, 63, 69, 74, 75	-	-	-	-
GRI 305: Emisi 2016 *Emissions 2016*	GRI 305-1	Emisi GRK (Cakupan 1) langsung *Direct (Scope 1) GHG emissions*	405	-	-	-	-

STANDAR GRI/ SUMBER LAIN *GRI Standard/ Other Source*	PENGUNGKAPAN *Disclosure*		LOKASI/ HALAMAN/ TAUTAN/ *Location*	YANG TIDAK DICANTUMKAN *Omission*			NO. RUJUKAN STANDAR SEKTOR GRI *GRI Sector Standard Ref. No.*
				PERSYARATAN YANG TIDAK DICANTUMKAN/ SUMBER LAIN *Requirement Omitted*	ALASAN/ *Reason*	PENJELASAN/ *Explanation*	
	GRI 305-2	Emisi energi GRK (Cakupan 2) tidak langsung / *Energy indirect (Scope 2) GHG emissions*		-	Informasi tidak tersedia / *Information unavailable*	Hal ini disebabkan oleh keterbatasan ketersediaan data terverifikasi, terutama karena sebagian aktivitas dikelola oleh pihak ketiga serta sistem pencatatan energi yang masih dalam tahap penguatan untuk mendukung pengukuran yang lebih akurat. / *This is due to the limited availability of verified data, particularly because some activities are managed by third parties and the energy recording system is still being strengthened to support more accurate measurement.*	-
	GRI 305-3	Emisi GRK (Cakupan 3) tidak langsung lainnya / *Other indirect (Scope 3) GHG emissions*		-	Informasi tidak tersedia / *Information unavailable*		-
	GRI 305-4	Intensitas emisi GRK *GHG emissions intensity*		-	Informasi tidak tersedia / *Information unavailable*		-
	GRI 305-5	Pengurangan emisi GRK *Reduction of GHG emissions*		-	Informasi tidak tersedia / *Information unavailable*		-
	GRI 305-6	Emisi zat perusak ozon (ODS) *Emissions of ozone-depleting substances (ODS)*		-	Informasi tidak tersedia / *Information unavailable*		-
	GRI 305-7	Nitrogen Oksida (NOX), sulfur oksida (SOX), dan emisi udara signifikan lainnya / *Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions*		-	Informasi tidak tersedia / *Information unavailable*		-
Limbah / *Waste*							
GRI 3: Topik Material 2021 *Material Topics 2021*	GRI 3-3	Manajemen topik material *Topic management disclosures*	19, 63, 69, 74, 75	-	-		-
	GRI 306-1	Limbah yang dihasilkan dan dampak signifikan terkait limbah / *Waste generation and significant waste-related impacts*	405	-	-		-
	GRI 306-2	Pengelolaan dampak signifikan terkait limbah / *Management of significant waste-related impacts*	405	-	-		-
GRI 306: Limbah 2020 *Waste 2020*	GRI 306-3	Limbah yang dihasilkan *Waste generated*		-	Informasi tidak tersedia / *Information unavailable*	Hal ini disebabkan oleh keterbatasan ketersediaan data terverifikasi, terutama karena sebagian aktivitas dikelola oleh pihak ketiga serta sistem pencatatan energi yang masih dalam tahap penguatan untuk mendukung pengukuran yang lebih akurat. / *This is due to the limited availability of verified data, particularly because some activities are managed by third parties and the energy recording system is still being strengthened to support more accurate measurement.*	-
	GRI 306-4	Limbah yang dialihkan dari pembuangan *Waste diverted from disposal*		-	Informasi tidak tersedia / *Information unavailable*		-
	GRI 306-5	Limbah yang diarahkan ke pembuangan *Waste directed to disposal*		-	Informasi tidak tersedia / *Information unavailable*		-
Penilaian Lingkungan Pemasok / *Supplier Environmental Assessment*							
GRI 3: Topik Material 2021 *Material Topics 2021*	GRI 3-3	Manajemen topik material *Topic management disclosures*	19, 74, 75	-	-		-
GRI 308: Penilaian Lingkungan Pemasok 2016 *Supplier Environmental Assessment 2016*	GRI 308-1	Seleksi pemasok baru dengan menggunakan kriteria lingkungan *New suppliers that were screened using environmental criteria*	87	-	-		-
	GRI 308-2	Dampak lingkungan negatif dalam rantai pasokan dan tindakan yang telah diambil / *Negative environmental impacts in the supply chain and actions taken*		-	Informasi tidak tersedia / *Information unavailable*	Hal ini disebabkan oleh keterbatasan ketersediaan data terverifikasi, terutama karena sebagian aktivitas dikelola oleh pihak ketiga serta sistem pencatatan energi yang masih dalam tahap penguatan untuk mendukung pengukuran yang lebih akurat. / *This is due to the limited availability of verified data, particularly because some activities are managed by third parties and the energy recording system is still being strengthened to support more accurate measurement.*	-

STANDAR GRI/ SUMBER LAIN *GRI Standard/ Other Source*		PENGUNGKAPAN *Disclosure*	LOKASI/ HALAMAN/ TAUTAN/ *Location*	YANG TIDAK DICANTUMKAN *Omission*			NO. RUJUKAN STANDAR SEKTOR GRI *GRI Sector Standard Ref. No.*
				PERSYARATAN YANG TIDAK DICANTUMKAN/ SUMBER LAIN *Requirement Omitted*	ALASAN/ *Reason*	PENJELASAN/ *Explanation*	
SOSIAL / *Social*							
Keselamatan dan Kesehatan Kerja / *Occupational Health and Safety*							
GRI 3: Topik Material 2021 *Material Topics 2021*	GRI 3-3	Manajemen topik material *Topic management disclosures*	19, 74	-	-	-	-
	GRI 403-1	Sistem manajemen keselamatan dan kesehatan kerja/ *Occupational health and safety management system*	19, 65, 157, 163	-	-	-	-
	GRI 403-2	Identifikasi bahaya, penilaian risiko, dan investigasi insiden / *Hazard identification, risk assessment, and incident investigation*	163	-	-	-	-
	GRI 403-3	Layanan kesehatan kerja *Occupational health services*	155 - 156	-	-	-	-
	GRI 403-4	Partisipasi, konsultasi, dan komunikasi pegawai tentang keselamatan dan kesehatan kerja / *Worker participation, consultation, and communication on occupational health and safety*	160	-	Informasi tidak tersedia/ *Information unavailable*	Hal ini disebabkan oleh keterbatasan ketersediaan data terverifikasi, terutama karena sebagian aktivitas dikelola oleh pihak ketiga serta sistem pencatatan energi yang masih dalam tahap penguatan untuk mendukung pengukuran yang lebih akurat./ *This is due to the limited availability of verified data, particularly because some activities are managed by third parties and the energy recording system is still being strengthened to support more accurate measurement.*	-
	GRI 403-5	Pelatihan pegawai tentang keselamatan dan kesehatan kerja / *Worker training on occupational health and safety*	156 - 157, 163	-	-	-	-
	GRI 403-6	Promosi kesehatan pegawai *Promotion of worker health*	155 - 160	-	-	-	-
	GRI 403-7	Pencegahan dan mitigasi dampak keselamatan dan kesehatan kerja yang terkait langsung dengan hubungan bisnis / *Prevention and mitigation of occupational health and safety impacts directly linked by business relationships*	65, 149, 160	-	-	-	-
GRI 403: Keselamatan dan Kesehatan Kerja 2018 *Occupational Health and Safety 2018*	GRI 403-8	Pegawai yang dilindungi oleh sistem manajemen keselamatan dan kesehatan kerja / *Workers covered by an occupational health and safety management system*	154	-	-	-	-
	GRI 403-9	Cedera terkait pekerjaan *Work-related injuries*	160	-	-	-	-
	GRI 403-10	Kesehatan yang buruk terkait pekerjaan *Work-related ill health*			Informasi tidak tersedia/ *Information unavailable*	Hal ini disebabkan oleh keterbatasan ketersediaan data terverifikasi, terutama karena sebagian aktivitas dikelola oleh pihak ketiga serta sistem pencatatan energi yang masih dalam tahap penguatan untuk mendukung pengukuran yang lebih akurat./ *This is due to the limited availability of verified data, particularly because some activities are managed by third parties and the energy recording system is still being strengthened to support more accurate measurement.*	

STANDAR GRI/ SUMBER LAIN *GRI Standard/ Other Source*		PENGUNGKAPAN *Disclosure*	LOKASI/ HALAMAN/ TAUTAN/ *Location*	YANG TIDAK DICANTUMKAN *Omission*			NO. RUJUKAN STANDAR SEKTOR GRI *GRI Sector Standard Ref. No.*
				PERSYARATAN YANG TIDAK DICANTUMKAN/ SUMBER LAIN *Requirement Omitted*	ALASAN/ *Reason*	PENJELASAN/ *Explanation*	
Peniaian Sosial Pemasok / *Supplier Social Assesment*							
GRI 3: Topik Material 2021 *Material Topics 2021*	GRI 3-3	Identifikasi bahaya, penilaian risiko, dan investigasi insiden/ *Hazard identification, risk assessment, and incident investigation*	19, 63, 69, 74	-	-	-	-
GRI 414: Privasi Pelanggan 2016 *Customer Privacy 2016*	GRI 414-1	Layanan kesehatan kerja *Occupational health services*	87	-	-	-	-
	GRI 414-2	Dampak sosial negatif dalam rantai pasokan dan tindakan yang telah diambil / *Negative social impacts in the supply chain and actions taken*		-	Informasi tidak tersedia/ *Information unavailable*	Hal ini disebabkan oleh keterbatasan ketersediaan data terverifikasi, terutama karena sebagian aktivitas dikelola oleh pihak ketiga serta sistem pencatatan energi yang masih dalam tahap penguatan untuk mendukung pengukuran yang lebih akurat./ *This is due to the limited availability of verified data, particularly because some activities are managed by third parties and the energy recording system is still being strengthened to support more accurate measurement.*	-
Privasi Pelanggan / *Customer Privacy*							
GRI 3: Topik Material 2021 *Material Topics 2021*	GRI 3-3	Manajemen topik material *Topic management disclosures*	19, 63, 69, 74	-	-	-	-
GRI 418: Privasi Pelanggan 2016 *Customer Privacy 2016*	GRI 418-1	Pengaduan yang berdasar mengenai pelanggaran terhadap privasi pelanggan dan hilangnya data pelanggan / *Substantiated complaints concerning breaches of customer privacy and losses of customer data*	84, 86, 168, 174, 252, 271	-	-	-	-

Daftar Pengungkapan Sesuai Peraturan Otoritas Jasa Keuangan Nomor 51/POJK.03/2017 dan SEOJK Nomor 16/SEOJK.04/2021 [OJK G.4]

Disclosure List in Accordance with Financial Services Authority's (FSA) Regulation No.51/POJK.03/2017 and FSA Circular Letter No.16/SEOJK.04/2021 [OJK G.4]

INDEKS *Index*	PENGUNGKAPAN *Disclosure*	HALAMAN *Page*
Strategi Keberlanjutan / *Sustainability Strategy*		
OJK A 1	Identifikasi bahaya, penilaian risiko, dan investigasi insiden *Hazard identification, risk assessment, and incident investigation*	191, 326, 378
Ikhtisar Kinerja Aspek Keberlanjutan / *Sustainability Aspect Performance Highlight*		
OJK B 1	**Aspek Ekonomi / *Economic Aspect***	26
	a. Kuantitas produksi atau jasa yang dijual / *Quantity of products or services sold* b. Pendapatan atau penjualan / *Revenue or sales* c. Laba atau rugi bersih / *Net profit or loss* d. Produk ramah lingkungan / *Total Eco-friendly Product* e. Pelibatan pihak lokal yang berkaitan dengan proses bisnis Keuangan Berkelanjutan *Local supplier involvement in Sustainable Finance business process*	
Ikhtisar Kinerja Aspek Keberlanjutan / *Sustainability Aspect Performance Highlight*		
OJK B 2	Aspek Lingkungan Hidup / *Environmental Aspect*	4
	a. Penggunaan energi / *Energy Consumption* b. Pengurangan emisi yang dihasilkan / *Reduction of emissions produced* c. Pengurangan limbah dan efluen / *Reduction of effluent* d. Pelestarian keanekaragaman hayati / *Biodiversity conservation*	
OJK B 3	Aspek Sosial *Social Aspect*	4
Profil Perusahaan / *Company Profile*		
OJK C 1	Visi, Misi, dan Nilai Keberlanjutan *Vision, Mission and Sustainability Values*	118
OJK C 2	Alamat Perusahaan *Company Address*	96
OJK C 3	Skala Usaha / *Business Scale*	97
	a. Total aset atau kapitalisasi aset dan total kewajiban *Total assets or asset capitalization and total liabilities* b. Jumlah karyawan menurut jenis kelamin, jabatan, usia, pendidikan, dan status ketenagakerjaan / *Number of employees by gender, position, age, education, and employment status* c. Nama pemegang saham dan persentase kepemilikan saham *Name of shareholder and percentage of share ownership* d. Wilayah operasional / *Operational area*	96
OJK C 4	Produk, Layanan, dan Kegiatan Usaha yang Dijalankan *Products, Services and Businesses*	104
OJK C 5	Keanggotaan pada Asosiasi *Association Membership*	106
OJK C 6	Perubahan Emiten dan Perusahaan Publik yang Bersifat Signifikan *Significant Changes in Listed and Public Companies*	380

INDEKS *Index*	PENGUNGKAPAN *Disclosure*	HALAMAN *Page*
Penjelasan Direksi / *Statement from Board of Directors*		
OJK D 1	Penjelasan Direksi / *Statement from Board of Directors*	72 - 92
	a. Kebijakan untuk merespon tantangan dalam pemenuhan strategi keberlanjutan / *Policies to address challenges in implementing the sustainability strategy* b. Penerapan Keuangan Berkelanjutan / *Implementation of Sustainable Finance* c. Strategi pencapaian target / *Target achievement strategy*	
Tata Kelola Berkelanjutan / *Sustainability Governance*		
OJK E 1	Penanggung Jawab Penerapan Keuangan Berkelanjutan *Person in Charge of Practicing Sustainable Finance*	19
OJK E 2	Pengembangan Kompetensi terkait Keuangan Berkelanjutan *Capacity Development Related to Sustainable Finance Practice*	19
OJK E 3	Penilaian Risiko atas Penerapan Keuangan Berkelanjutan *Risk Assessment on Practicing Sustainable Finance*	378
OJK E 4	Hubungan dengan Pemangku Kepentingan *Stakeholder Relationship*	379
OJK E 5	Permasalahan terhadap Penerapan Keuangan Berkelanjutan *Issues Related to Practicing Sustainable Finance*	19
Kinerja Berkelanjutan / *Sustainability Performance*		
OJK F 1	Kegiatan Membangun Budaya Keberlanjutan *Developing a Sustainability Culture*	397
Kinerja Ekonomi / *Economic Performance*		
OJK F 2	Perbandingan Target dan Kinerja Produksi, Portofolio, Target Pembiayaan, atau Investasi, Pendapatan dan Laba Rugi *Comparison of Target and Performance on Production, Portfolio, Financing, Investment, Revenue and Profit-Loss*	208
OJK F 3	Perbandingan Target dan Kinerja Portofolio, Target Pembiayaan, atau Investasi pada Instrumen Keuangan atau Proyek yang Sejalan dengan Keuangan Berkelanjutan *Comparison of Target and Performance on Portfolio, Financing and Investment on Financial Instruments or Projects Aligned with Sustainable Finance Practices*	208 - 209
Kinerja Lingkungan Hidup / *Environmental Performance*		
Aspek Umum / *General Aspect*		
OJK F 4	Biaya Lingkungan Hidup *Environmental Cost*	405 - 414
Aspek Material / *Material Aspect*		
OJK F 5	Penggunaan Material yang Ramah Lingkungan *Use of Environmentally-Friendly Materials*	405 - 414
Aspek Energi / *Energy Aspect*		
OJK F 6	Jumlah dan Intensitas Energi yang Digunakan *Volume and Intensity of Energy Use*	405 - 414
OJK F 7	Upaya dan Pencapaian Efisiensi Energi dan Penggunaan Energi Terbarukan *Efforts to Achieving Energy Efficiency and the Use of Renewable Energy*	405 - 414
Aspek Air / *Water Aspect*		
OJK F 8	Penggunaan Air *Water Consumption*	405 - 414

INDEKS *Index*	PENGUNGKAPAN *Disclosure*	HALAMAN *Page*
Aspek Keanekaragaman Hayati / *Biodeversity Aspect*		
OJK F 9	Dampak dari Wilayah Operasional yang Dekat atau Berada di Daerah Konservasi atau Memiliki Keanekaragaman Hayati *Impacts of Operating Near or Within Conservation or Biodiversity Areas*	13, 19, 78
OJK F 10	Usaha Konservasi Keanekaragaman Hayati *Biodiversity Conservation Efforts*	405, 424
Aspek Emisi / *Emission Aspect*		
OJK F 11	Jumlah dan Intensitas Emisi yang Dihasilkan Berdasarkan Jenisnya *Volume and Intensity of Emission Based on Type*	N/A
OJK F 12	Upaya dan Pencapaian Pengurangan Emisi yang Dilakukan *Emission Reduction Efforts and Realization*	405 - 407, 424
Aspek Limbah dan Efluen / *Waste and Effluent Aspect*		
OJK F 13	Jumlah Limbah dan Efluen yang Dihasilkan Berdasarkan Jenis *Volume of Waste and Effluent Based on Type*	424
OJK F 14	Mekanisme Pengelolaan Limbah dan Efluen *Waste and Effluent Management Methods*	424
OJK F 15	Tumpahan yang Terjadi (jika ada) *Spills (if any)*	N/A
Aspek Pengaduan terkait Lingkungan Hidup / *Environmental Grivance Aspect*		
OJK F 16	Jumlah dan Materi Pengaduan Lingkungan Hidup yang Diterima dan Diselesaikan *Number and Topic of Incoming and Resolved Environmental Grievances*	407, 425
Kinerja Sosial / *Social Performance*		
OJK F 17	Komitmen untuk Memberikan Layanan atas Produk dan/atau Jasa yang Setara kepada Konsumen / *Commitment to Providing Equal Products and/ or Services to Customers*	410
Aspek Ketenagakerjaan / *Employment Aspect*		
OJK F 18	Kesetaraan Kesempatan Bekerja *Equal Employment Opportunity*	152
OJK F 19	Upah Minimum Regional *Regional Minimum Wage*	323
OJK F 20	Lingkungan Bekerja yang Layak dan Aman *Decent and Safe Work Environment*	153
OJK F 21	Lingkungan Bekerja yang Layak dan Aman *Decent and Safe Work Environment*	153
OJK F 22	Pelatihan dan Pengembangan Kemampuan Pegawai *Employee Capacity Training and Development*	149
Aspek Masyarakat / *Cummunity Aspect*		
OJK F 23	Dampak Operasi Terhadap Masyarakat Sekitar *Impact of Operations to Local Communities*	244
OJK F 24	Pengaduan Masyarakat *Community Grievances*	385, 387, 425
OJK F 25	Kegiatan Tanggung Jawab Sosial Lingkungan (TJSL) *Social Environmental Responsibility Program (TJSL)*	413 - 423

INDEKS *Index*	PENGUNGKAPAN *Disclosure*	HALAMAN *Page*
Tanggung Jawab Pengembangan Produk/Jasa Berkelanjutan / *Responsibility on Sustainable Product/Service Development*		
OJK F 26	Inovasi dan Pengembangan Produk/Jasa Keuangan Berkelanjutan *Sustainable Financial Product/Service Innovation and Development*	5
OJK F 27	Produk/Jasa yang Sudah Dievaluasi Keamanannya bagi Pelanggan *Safety-Evaluated Products/Services for Customers*	104
OJK F 28	Dampak Produk/Jasa *Impacts from Products/Services*	97
OJK F 29	Jumlah Produk yang Ditarik Kembali *Volume of Recalled Products*	97
OJK F 30	Survei Kepuasan Pelanggan Terhadap Produk dan/atau Jasa Keuangan Berkelanjutan *Customer Satisfaction Survey on Sustainable Financial Products/Services*	410
Lain-lain / *Others*		
OJK G 1	Verifikasi Tertulis dari Pihak Independen (jika ada) *Written Verification by Independent Party (if any)*	430
OJK G 2	Lembar Umpan Balik *Feedback Sheet*	533 - 534
OJK G 3	Tanggapan terhadap Umpan Balik Laporan Keberlanjutan Tahun Sebelumnya *Response on Feedbacks on the Previous Year's Sustainability Report*	533 - 534
OJK G 4	Daftar Pengungkapan sesuai Peraturan Otoritas Jasa Keuangan Nomor 51/POJK.03/2017 tentang Penerapan Keuangan Berkelanjutan bagi Lembaga Jasa Keuangan, Emiten dan Perusahaan Publik *Disclosure List in Accordance with Financial Services Authority's Regulation No. 51/ POJK.03/2017 on the Implementation of Sustainable Finance for Financial Service Institutions and Listed and Public Companies*	526 - 529

Indeks Pernyataan Standar Pengungkapan Keberlanjutan (PSPK)
Statement of Sustainability Disclosure Standards (PSPK) Index

PSPK 1 dan PSPK 2 merupakan adopsi dari IFRS *Sustainability Disclosure Standards* yang diterbitkan oleh *International Sustainability Standards Board (ISSB)*, yaitu IFRS S1 dan IFRS S2. Oleh karena itu, sistem penomoran pengungkapan dalam indeks ini tetap menggunakan referensi S1 dan S2 untuk menjaga keterlacakan dan keterbandingan dengan standar internasional.

PSPK 1 and PSPK 2 are adopted from the IFRS Sustainability Disclosure Standards issued by the International Sustainability Standards Board (ISSB), namely IFRS S1 and IFRS S2. Accordingly, the disclosure numbering system in this index continues to use the S1 and S2 references to maintain traceability and comparability with international standards.

Indeks PSPK 1 : Persyaratan Umum Pengungkapan Informasi Keuangan terkait Keberlanjutan
PSPK 1 Index : General Requirements for Disclosure of Sustainability-related Financial Information

PENGUNGKAPAN *Disclosure*			HALAMAN *Page*
Tata Kelola / *Governance*			
PSPK 1 S1-27a	Badan tata atau individu yang bertanggung jawab atas pengawasan risiko dan peluang terkait keberlanjutan / *The governance body(s) or individual(s) responsible for oversight of sustainability-related risks and opportunities*		
	PSPK 1 S1-27a.1	Tanggung jawab atas risiko dan peluang terkait keberlanjutan *Responsibilities for sustainability-related risks and opportunities*	347, 359, 295, 309
	PSPK 1 S1-27a.2	Keterampilan dan kompetensi untuk merespons risiko dan peluang terkait keberlanjutan / *Skills and competencies to respond to sustainability-related risks and opportunities*	309, 347, 359
	PSPK 1 S1-27a.3	Frekuensi pemberian informasi tentang risiko dan peluang terkait keberlanjutan *Frequency of providing information about sustainability-related risks and opportunities*	347
	PSPK 1 S1-27a.4	Mempertimbangkan risiko dan peluang terkait keberlanjutan ketika mengawasi strategi, keputusan, manajemen risiko dan kebijakan / *Consider sustainability-related risks and opportunities when overseeing strategy, decisions, risk management and policies*	347
	PSPK 1 S1-27a.5	Mengawasi penetapan target yang terkait dengan risiko dan peluang terkait keberlanjutan / *Oversees the setting of targets related to sustainability-related risks and opportunities*	348, 355
PSPK 1 S1-27b	Peran manajemen dalam proses tata kelola, kontrol, dan prosedur untuk memantau, mengelola, dan mengawasi risiko dan peluang terkait keberlanjutan *Management's role in the governance processes, controls and procedures used to monitor, manage and oversee sustainability-related risks and opportunities*		
	PSPK 1 S1-27b.1	Delegasi peran kepada posisi tingkat manajemen *Delegation of roles to a management-level position*	
	PSPK 1 S1-27b.2	Kontrol dan prosedur untuk mendukung pengawasan risiko dan peluang terkait keberlanjutan / *Controls and procedures to support the oversight of sustainability-related risks and opportunities*	
Strategi / *Strategy*			
PSPK 1 S1-29a	Risiko dan peluang terkait keberlanjutan yang diperkirakan akan mempengaruhi prospek perusahaan / *The sustainability-related risks and opportunities that expected to affect the company's prospects*		
	PSPK 1 S1-30a	Risiko dan peluang terkait keberlanjutan yang diperkirakan akan mempengaruhi prospek perusahaan / *The sustainability-related risks and opportunities that expected to affect the company's prospects*	361, 371, 381

PENGUNGKAPAN *Disclosure*			HALAMAN *Page*
PSPK 1 S1-29b	Menentukan jangka waktu risiko dan peluang terkait keberlanjutan diperkirakan akan terjadi / *Specify the time horizons over which sustainability-related risks and opportunities are expected to occur*		381
PSPK 1 S1-29c	Dampak dari risiko dan peluang terkait keberlanjutan terhadap strategi dan pengambilan keputusan / *The effects of sustainability-related risks and opportunities on strategy and decision-making*		362
	PSPK 1 S1-33a	Menanggapi risiko dan peluang terkait keberlanjutan dalam strategi dan pengambilan keputusan / *Responding to sustainability-related risks and opportunities in strategy and decision-making*	
Manajemen Risiko / *Risk Management*			
PSPK 1 S1-44a	Proses dan kebijakan untuk mengidentifikasi, menilai, memprioritaskan, dan memantau risiko terkait keberlanjutan / *The processes and related policies to identify, assess, prioritise and monitor sustainability-related risks*		363
PSPK 1 S1-44b	Proses untuk mengidentifikasi, menilai, memprioritaskan, dan memantau peluang yang berkaitan dengan keberlanjutan / *The processes to identify, assess, prioritise and monitor sustainability-related opportunities*		295
PSPK 1 S1-44c	Proses untuk mengidentifikasi, menilai, memprioritaskan, dan memantau risiko dan peluang terkait keberlanjutan diintegrasikan ke dalam proses manajemen risiko secara keseluruhan *The processes for identifying, assessing, prioritising and monitoring sustainability-related risks and opportunities are integrated into overall risk management process*		346
Matrik dan Target / *Matrics and Targets*			
PSPK 1 S1-46	Metrik yang digunakan untuk Standar Pengungkapan Keberlanjutan IFRS yang berlaku *Metrics used to applicable IFRS Sustainability Disclosure Standard*		N/A
PSPK 1 S1-51	Menjelaskan target yang digunakan *Describe targets used*		N/A

Indeks PSPK 2 : *Climate-related Disclosures*
PSPK 2 : Climate-related Disclosures Index

PENGUNGKAPAN *Disclosure*			HALAMAN *Page*
Tata Kelola / *Governance*			
PSPK 2 S2-6a	Badan tata atau individu yang bertanggung jawab atas pengawasan risiko dan peluang terkait iklim / *The governance body(s) or individual(s) responsible for oversight of climate-related risks and opportunities*		N/A
	PSPK 2 S2-6a 1	Tanggung jawab atas risiko dan peluang terkait iklim *Responsibilities for climate-related risks and opportunities*	
	PSPK 2 S2-6a 2	Keterampilan dan kompetensi untuk merespons risiko dan peluang terkait iklim *Skills and competencies to respond to climate-related risks and opportunities*	
	PSPK 2 S2-6a 3	Frekuensi pemberian informasi tentang risiko dan peluang terkait iklim *Frequency of providing information about climate-related risks and opportunities*	
	PSPK 2 S2-6a 4	Mempertimbangkan risiko dan peluang terkait iklim ketika mengawasi strategi, keputusan, manajemen risiko dan kebijakan *Consider climate-related risks and opportunities when overseeing strategy, decisions, risk management and policies*	
	PSPK 2 S2-6a 5	Mengawasi penetapan target yang terkait dengan risiko dan peluang terkait iklim *Oversees the setting of targets related to climate-related risks and opportunities*	

PENGUNGKAPAN *Disclosure*			HALAMAN *Page*
PSPK 2 S2-6b	Peran manajemen dalam proses tata kelola, kontrol, dan prosedur untuk memantau, mengelola, dan mengawasi risiko dan peluang terkait iklim *Management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities*		N/A
	PSPK 2 S2-6b 1	Delegasi peran kepada posisi tingkat manajemen *Delegation of roles to a management-level position*	
	PSPK 2 S2-6b 2	Kontrol dan prosedur untuk mendukung pengawasan risiko dan peluang terkait iklim / *Controls and procedures to support the oversight of climate-related risks and opportunities*	
Strategi / *Strategy*			
PSPK 2 S2-9a	Risiko dan peluang terkait iklim yang diperkirakan akan mempengaruhi prospek perusahaan *The climate-related risks and opportunities that expected to affect the company's prospects*		N/A
	PSPK 2 S2-10a	Risiko dan peluang terkait iklim yang diperkirakan akan mempengaruhi prospek perusahaan / *The climate-related risks and opportunities that expected to affect the company's prospects*	
	PSPK 2 S210c	Menentukan jangka waktu risiko dan peluang terkait iklim diperkirakan akan terjadi / *Specify the time horizons over which climate-related risks and opportunities are expected to occur*	
PSPK 2 S2-9c	Dampak dari risiko dan peluang terkait iklim terhadap strategi dan pengambilan keputusan *The effects of climate-related risks and opportunities on strategy and decision-making*		
	PSPK 2 S2-14a	Menanggapi risiko dan peluang terkait iklim dalam strategi dan pengambilan keputusan / *Responding to climate-related risks and opportunities in strategy and decision-making*	
Manajemen Risiko / *Risk Management*			
PSPK 2 S2-25a	Proses dan kebijakan untuk mengidentifikasi, menilai, memprioritaskan, dan memantau risiko terkait iklim / *The processes and related policies to identify, assess, prioritise and monitor climate-related risks*		N/A
PSPK 2 S2-25b	Proses untuk mengidentifikasi, menilai, memprioritaskan, dan memantau peluang yang berkaitan dengan iklim *The processes to identify, assess, prioritise and monitor climate-related opportunities*		
PSPK 2 S2-25c	Proses untuk mengidentifikasi, menilai, memprioritaskan, dan memantau risiko dan peluang terkait iklim diintegrasikan ke dalam proses manajemen risiko secara keseluruhan *The processes for identifying, assessing, prioritising and monitoring climate-related risks and opportunities are integrated into overall risk management process*		
Matrik dan Target / *Metrics and Targets*			
PSPK 2 S2-29a	Mengungkapkan pengukuran emisi gas rumah kaca *Disclose greenhouse gas emissions measurement*		63, 406
PSPK 2 S2-33	Target kuantitatif dan kualitatif terkait perubahan iklim *The quantitative and qualitative climate-related targets*		
PSPK 2 S2-34	Pendekatan dalam menetapkan dan meninjau target iklim memantau kemajuannya *Approach to setting and reviewing climate target and monitors progress*		N/A
PSPK 2 S2-34	Mengungkapkan informasi tentang kinerja terhadap target terkait iklim *Disclose information about performance against climate-related target*		N/A

Catatan: Pada tahun pelaporan 2025, PELNI Services (PT PID) mulai melakukan adopsi awal *(early adoption)* terhadap PSPK 1 dan PSPK 2 secara bertahap. Oleh karena itu, pengungkapan yang disajikan dalam indeks ini mencakup persyaratan PSPK yang telah diintegrasikan dan relevan dengan kondisi, materialitas, serta kesiapan data dan sistem pelaporan Perseroan pada periode pelaporan saat ini. Perseroan akan terus memperkuat proses, tata kelola, kualitas data, dan cakupan pengungkapan guna mendukung penerapan PSPK 1 dan PSPK 2 secara lebih komprehensif pada periode mendatang.

Note: *PELNI Services (PT PID) began the phased early adoption of PSPK 1 and PSPK 2 in 2025 reporting year. Accordingly, the disclosures presented in this index cover the PSPK requirements that have been integrated and are relevant to the Company's circumstances, materiality considerations, as well as the readiness of its data and reporting systems during the current reporting period. The Company will continue to strengthen its processes, governance, data quality, and disclosure coverage to support a more comprehensive implementation of PSPK 1 and PSPK 2 in future reporting periods.*

LEMBAR UMPAN BALIK [OJK G.2]
Feedback Sheet [OJK G.2]

Terima kasih banyak atas waktu dan perhatian Anda dalam membaca Laporan Keberlanjutan PELNI Services (PT PID) tahun 2025. Dalam rangka meningkatkan kualitas Laporan Keberlanjutan kami di tahun 2026, Kami mengharapkan kesediaan Bapak/Ibu/Saudara untuk berbagi pemikiran, saran dan masukan melalui Lembar Umpan Balik yang telah kami sediakan serta mengirimkannya kembali kepada kami.

Thank you for your willingness to read the 2025 Sustainability Report of PELNI Services (PT PID). We hope that you will fill out this Feedback Sheet and send it back to us to enhance the quality of the Sustainability Report, increase transparency of sustainability performance, and as an input for the 2026 Sustainability Report preparation.

PROFIL PEMBACA / *Reader's Profile*

- **Nama Lengkap** : _____
  Full Name
- **Nama Institusi/ Perusahaan** : _____
  Institution/Company Name
- **Surat Elektronik** : _____
  Name
- **Telp/HP** : _____
  Phone/Mobile Phone

Identifikasi kelompok pemangku kepentingan (pilih salah satu):
Identification of stakeholder's group (choose one)

- ☐ Pemegang Saham / *Shareholders*
- ☐ Pemerintah & Regulator / *Government & Regulator*
- ☐ Pelanggan / *Customer*
- ☐ Pegawai / *Employee*
- ☐ Masyarakat / *Community*
- ☐ Mitra Kerja/Pemasok/Vendor/Konsultan
  Business partner/Supplier/Vendor/Consultant
- ☐ Lainnya / *Others*

1. Laporan ini mudah dimengerti
   Identification of stakeholder's group (choose one)
   ☐ Setuju / *Agree* ☐ Tidak Setuju / *Disagree*

2. Laporan ini sudah menggambarkan informasi positif dan negatif Perusahaan
   Identification of stakeholder's group (choose one)
   ☐ Setuju / *Agree* ☐ Tidak Setuju / *Disagree*

3. Laporan ini sudah menggambarkan komitmen Perusahaan yang sejalan dengan pencapaian tujuan pembangunan berkelanjutan / *This report described the Company's commitment, in line with the achievement of sustainable development goals*
   ☐ ☐ Setuju / *Agree* Tidak Setuju / *Disagree*

4. Topik Material apa yang paling penting menurut anda (nilai 1 = paling tidak penting s/d 5 = paling penting)
   Which material topics are the most important in your opinion (1 = least important, up to 5 = most important)

   - Energi / *Energy* (_____)
   - Emisi / *Emission* (_____)
   - Limbah / *Waste* (_____)
   - Penilaian Lingkungan Pemasok / *Supplier Environmental Assessment* (_____)
   - Pengelolaan Keselamatan dan Kesehatan Kerja / *Occupational Health and Safety Management* (_____)
   - Penilaian Sosial Pemasok / *Supplier Social Assesment* (_____)
   - Privasi Pelanggan / *Customer Privacy* (_____)
   - Emisi / *Emission* (_____)

5. Mohon berikan saran/usul/komentar Bapak/Ibu atas Laporan ini:
   Please provide your advice/suggestions/comments on this Report:

Terima kasih atas partisipasi anda. Mohon kirimkan kembali lembar umpan balik ini kepada:
Thank you for your participation. Please send this feedback sheet to:

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